COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

CASE NO: 2003-00433

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VOLUME 5 OF 7

SEELYE EXHIBIT – COST OF SERVICE STUDY

Filed: December 29, 2003

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	Application
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Seelye Exhibit 1

Gas Cost of Service Study Functional Assignment & Classification of Costs

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	Name	Vector	,- c	Proc		Procurament	to to	i			Distribution Structures 1	Distribution	Distribution
<u>Gas Plant at Original Cost</u>			company	any Demand	1	Commodity	Demand	Storage Commodity	Transmission Demand	Distribution Commodity	Equipment	Mains - Low & Med. Prassure	Mains - Low & Med. Pressure
-Fig												Demand	Customer
330-357 Underground Storage Plant	PT350	Enna											
Total Storage Plant		PDD -	3 56,787,945				56,787,945						
Transmission numb	PTST		\$ 56,787,945	45 55 .	•	•						,	
365-37 Transmission							S CH6'/0/'DC	•	69 ,	69	,	•	
Distribution Plant	PT365	F005	\$ 12,719,541	41 .								9	
374 Land and Land Dickle								•	12,719,541				
375 Stuctures & improvements	PT374 PT375	F008	\$ 136,062									•	•
	PT376		949,531	-			,	•			116 000		
379 Meas. & Reg. Sta. Equip General 379 Meas. & Reg. Sta. Found. Carlo	PT378	F008	225,728,320 6 669 580					• •	•		949,531		
	PT379	F008	3,599,623	, , ,			,	. ,	• .			167,845,484	28 581 268
381 Meters	PT380	F010	106,678,038	, , , 00		• .				• •	6,669,589	•	-
	PT382	101	19,421,114	•			•	•			0'29A'65C'0	•	•
384 House Regulators	PT383	F011	6,389,303	, ,		4	· .					•	,
365 Industrial Meas. & Reg. Equip.	PT384	F011	1,687,439				,					• •	۰,
-	PT387	101 1	142,802			۰.				•		•	
Sub-Total Distribution Plant			65,052	•			• •	• •			, ,		
	PTOSUB		\$ 374,904,915	,					ŀ				. ,
U-T-D Subtotar	PTSUB		* 444 440 F								11.354 805	167 845 484	
117 Gas Stored Undernraund/Non-Crussed			* ****,***	•		29	56,787,945	,	12 710 641			101,040,404	28,581,268
301-303 Intangible Plant 389-399 Connert Plant		F003 PTSLIB	\$ 2,139,990	,	•	~	2 130 con			•	11,354,805	167,845,484	28,581,268
Common Utility Plant		PTSUB	1,187 8.821.612		•	i	152		,	ı			
		97SUB	47,752,026	• •		-	1,127,244		342 ABA		30	448	. #
Total Plant in Service	DIG				4	ග්	6,101,854	,	1,366,712		225,394 1.220.072	3,331,743	567,340
			GLZ'JZI'ONC .	•	,	.'99	66,157,184	•			-	CDR'HOO'D	3,071,052
									1///2001-04	, 1	12,800,301	189,212,640	32 210 796

32,219,736

189,212,640

12,800,301

Seelye Exhibit 1 - 1

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

			ż	Distribution	Distribution				
Description	5	Name	Vector me	Pressure Demand	Mains - High Pressure Customer	Services	Meters	Customer Accounts S	Customer Customer Accounts Service Expense
Gas Plan	<u>Gas Plant at Original Cost</u>	-			La linteno	CUBICITIES	Customer	Customer	Customer
Undergro 350-357	Underground Storage Plant 350-357 Underground Storage Plant	PT350	F003						
Total Stor	Total Storage Ptani	PTST	•9	•7					
Transmissi 365-371	Fransmission Plant 365-371 Transmission	PT365	F005	•	.		ю ,	↔	
Distribution Plant	on Plant							1	•
374	Land and Land Rights Structures & Improvements	PT374 PT375	F008		,				
378 378	Mains Meas & Ren Sta Foreir - Communi	PT376	F009	27,150,151	2,151,417				
379	Meas. & Reg. Sta. Equip City Gate	PT378	F008		•			• •	
88 F8	Services Meters	P1380	F010	()	, .	- 106 678 008			, ,
38C	Meter Installations	PT381	F011	•	·		19.421.114	•	
383	House Regulators			•	•		6.389.303	• •	
384	House Regulator Installations	PT384			,	•	3,438,043	• •	• •
385 387	Industrial Meas. & Reg. Equip. Other Equipment	PT385	101	• •	۰.		1,687,439 142 R02	•	
		ABC 1-1	F011		•		65,052	. ,	• ,
sub-Total [Suo-Total Distribution Plant	PTDSUB		27,150,151	2,151,417	106,678,038	31 343 751		
U-T-D Subtotal	tokal	PTSUB		27,150,151	2,151,417	106,678,038	31.143.751	,	
117 301-303 389-399	Gas Stored Underground/Non-Current Intangible Plant Generat Plant Common Utility Plant	PT117 PT301 PT389	F003 PTSUB PTSUB	73 538,932	- 6 42,706	285 285 2,117,565	618.205	,	, .,
Total Plant in Service	in Service	- Sild	1308	2,917,278	231,169	11,462,535	3,346,390		
		2		30,005,434	2,425,297	120,258,423	35,108,430		

Cost of Service Study 12 Months Ended September 30, 2003

Description	Name	Name Vector		Total Company	Procurement Procurement Demand Commodity	Procurement Commodity	Storage Demand	Storage Commodity	Storage Transmission Commodity Demand	Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure
Ges Plant at Original Cost (Continued)											Dumman	Uemand	Customer
Construction Work in Progress Underground Storage Transmission Distribution Mains Other Distribution General and Common Total CWIP Total Gas Plant at Original Cost	CWIPTR CWIPTR CWIPDM CWIPDM CWIPCO CWIPCO CWIP	F003 F005 F005 PTDSUB PTSUB	s s s 516 0 10 1	1,757,143 5,449,959 7.217,013 2.241,875 16,665,990	• • • • • • • •	•••••••	1,757,143 - - - 286,471 2,043,614 68,200,798	· · · · · · · ·	64,165 64,165 64,165	• • • • • • •	218,583 57,280 275,863	4,052,442 3,231,067 846,710 8,130,220	690.063 550.197 144.181 1,384,440
										4	13,0/6,164	197,342,860	33,604,176

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description Gas Plant at Original Cost (Continued)	Name	Vector	Distribution Mains - High Pressure Demand	n Distribution Mains - High Pressure	Services Customer	Meters Customer	Customer Accounts S Customer	Customer Customer Accounts Service Expense Customer Customer
Construction Work in Progress Underground Storage Transmission Dishibution Mains Other Dishibution General and Common	CWIPUS CWIPTR CWIPDM CWIPDD CWIPOD	F003 F005 F005 F1DSUB PTSUB	655,510 522,647 136,961	51,944 41,415 10,853	2.053,579 538,146	599,625 157 107		· · · ·
	CWIP		1,315,119	104,212	2,591,725	756,632		
Total Gas Plant at Original Cost	PTT		31,921,552	2,529,509	122,850,148	35,865,062		

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Distribution Commodity	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure
<u>Net Cost Rate Base</u>											DURUBO	Customer
Total Gas Utility Plant at Original Cost			\$ 519,793,206									
Less:						061 002 00		S 14,402,935 S	•	13,076,164 \$	197,342,860 \$	33,604,176
Reserve for Depreciation												
unoerground storage Transmission	DEPRUS	PTST FOAF	\$ 30,818,245			30,818,245						
Distribution	DEPROI	DEPRDIS	114,528,435	• •	•	·		11,126,142	•			
Common	DEPRGE	PT389	5,174,031 21 726 084	•		661,148	• •	- 148,086		3,309,472 132,197	55,754,260 1 954 176	9,494,015 227 755
Total Depreciation Reserve	Octoo				•	2,776,204	1	621,823	,	555, 105	8,205,498	1,397,259
			\$ 183,372,937 \$	6 9		\$ 34,255,598 \$		\$ 11,896,051 \$	ю ,	3,996,774 \$	65.913 884 \$	11 224 M2R
customer Advances For Construction Accum. Deferred Income Taxes	QAD TH	CADAL	\$ 9,193,354		,		,					ו זייניבי'ורכו
Investment Tax Credit	Ξ	PTSUB	53,930,878			6,891,400	,	1,543,557	. ,	1.377.942	4,642,098 20 368 501	790,471
Ueterred Income Taxes-FAS 109	FAS109	PTSUB	2,077,649		· 1	265.486	•		I		100'000'03	0,400,423
PLUS:								404'AC	•	53,084	784,686	133,619
Materials and Supplies Preparments	MSP	PTSUB	\$ 104,925	•	,	907 ET						
Gas Stored Underground	PPY GSU	PTSUB F003	325,109 38 747 261			41,543	, ,	3,305	.,	2,681 8,307	39,628 122 787	6,748 20 ono
Lash Working Capital	CWC	OMT	5,640,692	20,144	151,438	38,757,261 332,515	. 895.907	147.795	-	- - 		600°03
Adjustments:										0/0/107	115,711,4	190,259
Unamortized Debt Regulatory		PTSUB	5			,						
Customer Advances for Construction Depreciation Adjustment					, ,		•				• •	· .
		PTSUB	,	•		,						,
Nat Cost Rate Base	NCRB		\$ 316,046,375 \$	20,144 \$	151,438 \$	151,438 \$ 65,933,041 \$	895,907 \$	1,063,966 \$	117,950 \$	7,921,226 \$	106,913,328 \$	18.205.545

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Cost of Service Study 12 Months Ended September 30, 2003

		ž	Distribution Mains - High	Distribution				
Description	Name	Vector		High Pressure Customer	Services Customer	Meters	Customer Accounts Se	Customer Customer Accounts Service Expense
<u>Net Cost Rate Base</u>							Customer	Customer
Total Gas Utility Plant at Original Cost Less:		5	31,921,552 \$	2,529,509 \$	122,850,148 \$	35,865,062 \$	63 ,	
Reserve for Depreciation Underground Storage Transmission Distribution General Common	DEPRUS DEPTA DEPTA DEPAGO DEPAGO	PTST F005 DEPRDIS PT389 PTCP	9,018,631 316,093 1.327 295	714,649 25,048	31,741,278 1,241,989	4,496,130 362,588	· · · ·	• • • •
Total Depreciation Reserve	DEPA	\$	10,662,020 \$	844.874 \$	3,215,192 38 108 450 6	1,522,531		·
Customer Advances For Construction Accum Deferred Income Taxes Investment Tax Credit Deferred Income Taxes-FAS 109 PLUS:	CAD DIT ATC FAS109	CADAL PTSUB PTSUB PTSUB	750,891 3,294,758 126,928			3,779,395 3,779,395 145,599	6	• • • • • •
Materials and Supplies Prepayments Gas Stored Underground Cash Working Capital Adjustments:	MSP PPY GSU CWC	PTSUB PTSUB F003 OMT	6,410 19,862 , 180,733	508 1.574	25,187 78,040 509,324	7,353 22,783 234,406		
Unamoritzed Debt Regulationy Customer Advances for Construction Depreciation Adjustment Net Cost Rate Base	NCAB	PTSUB PTSUB PTSUB PTSUB PTSUB		- - - 1,370,398 \$	68,869,338 \$	25,823,362 \$		267 049

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description Name Labor Expenses Labor Expenses LB807 807-813 Procurement Expenses LB807 807-813 Procurement Expenses LB807 Storage Expenses LB814 LB814 Procurement Expenses LB814 LB816 Storage Expenses LB814 LB815 Procurement Expenses LB816 LB815 B15 Wall Expenses LB815 B16 Compressor Station Exp- Payroll LB815 B19 Compressor Station Explore LB812 B20 Measurement of Natural Gas LB812 B21 Compressor Station Fuel Lagrand LB820 B22 Cass losses LB823	Vector		T ot 24	Procurement	Procurement	Storage		Transmission	Distribution	Equination of		Mains - Low E
OF Expenses 31.3 Procurement Expenses age Expenses ration Well Expenses Unes Expenses Compressor Station Fuel and Power Measurement and Regulator Station Purification of Natural Gas Cast losses		Jor	Company	Demand		Demand	Commodity				Med. Pressure	Med. Pressure
 Procurement Expenses Procurement Expenses ration Operations Supervision and Engineer Maps and Records Well Expenses Unise Expenses Compressor Station Fuel and Power Metasurement and Regulator Station Prover Prover Measurement of Annual Gas Case Losses 									Allbount	Demand	Demand	Customer
age Expenses ration Operations Supervision and Engineer Mays and Records Well Expenses Unter Expenses Compressor Station Exp. Payroll Compressor Station Exp. Payroll Compressor Station Exp. Payroll Compressor Station et and Regulator Station Purification of Natural Gas Gas Iosses Cast Iosses		DMCM \$	387,071	45,442	341,629							
Operations Supervision and Engineer Maps and Records Well Expenses Lines Expenses Compressor Station Evol and Power Measurement and Regulator Station Measurement and Regulator Station Puritication of Natural Gas Gas Iosses									•	•		
Waps and Records Wate Expenses Lines Expenses Compressor Station Exp - Payroll Compressor Station Fuel and Power Measurement and Regulator Station Perification of Natural Gas Gas Iosses Cast Iosses	C	OSF	185 660									
Well Expenses Lines Expenses Compressor Station Exp - Payroll Compressor Station Fuel and Power Measurement and Regulator Station Purification of Natural Gas Gas Iosses Cast Iosses		F003	1000'001		•	56,928	128,622	•	,	•		
Lines Expenses Compressor Station Exp - Payroll Compressor Station Fuel and Power Measurement and Regulator Station Puritication of Natural Gas Gas losses		FD03		•	•		•	,	•	•		
Compressor Station Exp - Payroll Compressor Station Evol and Power Measurement and Regulator Station Purification of Natural Gas Gas losses		FOOR		•		•		,			•	
Compressor Station Fuel and Power Measurement and Regulator Station Purification of Natural Gas Gas losses		2	100,002	•		289,824			,		,	
Measurement and Regulator Station Puritication of Natural Gas Gas losses		FUDA	S##'/000		٠		300,449	•	•			
Purification of Natural Gas Gas losses		33	•	,			•	,		•		
Gas losses		33		•			,		•			•
	2 4	53	100'100	•	•		351,857		,			
Uther Expenses	2 4	5 2	0110	,	,		,					•
Storage Well Royalities	2 8	58	810.2	•	,		2,518				• •	
Rents	FOOR	38	• •	•			,			,		
	5	3		,			•					
Total Storage Operation Labor		49	1,130,198 \$	ю ,	ده	346,752 \$	783,447 \$	•*		ب ا		
								•	•	₽	A ,	
Storage Expense												
ilenance												
-G	MSE	ŝ	168,624			67 1 D						
Maintenance of Structures	ğ	g	. •			051.00	101,440		•	•		•
oirs	F003	5	99.974									
Maintenance of Lines	<u>6</u>	13	1.578									,
Main of Compressor Station Equipment	90 <u>7</u>	R	232,982	,		0/0'1		,	٠	•		
Main of Meas and Heg Sta. Equip	<u>6</u>	3	45.411				206'202		•	•		
_	F004	¥	107.977		•	4.04		•	•			
Main of Other Equipment	8 <u>-</u>	5	78.934		•		101,977		,		•	•
						400,00	•		,	,	•	
I otal Maintenance Labor		\$	735,480 \$,		301 005 e	- 300 UTT	•				
					•		COC'244	•			• '	

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1,225,831

639,846

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\$ 1,865,678

LBS

Total Storage Labor

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

			-	Distribution	Distribution				
Description	5	Name	Mains - P Vector [- High Pressure Demand	Mains - High Pressure Customer	Services Customer	Meters Customer	Customer Accounts 5 Customer	Customer Customer Accounts Service Expense Customer Customer
Labor Expenses	3 05LLÁ		£						
807-813	Procurement Expenses	LB807	DMCM						
Storage Expenses Operation	xbeuses								
814	-	LB814	OSE						
815	Maps and Records	LB815	F003		•			•	•
B16	Well Expenses	LBB16	Food				•	•	•
817	Lines Expenses	LB817	F003	,				•	•
816	Compressor Station Exp - Payroll	LB818	FOOM				•	•	•
819	Compressor Station Fuel and Power	LB819	F004					•	
820	Measurement and Regulator Station	LB820	F003		•				•
B21	Purification of Natural Gas	LBB21	F004						•
823	Gas losses	LB823	F004					•	•
824	Other Expenses	LB824	FOD4	,				,	•
825	Storage Well Royalities	LB825	F003	,		•			
826	Hents	LB826	F003		•	• •			
Total Slora	Total Storage Operation Labor	(BSO	÷	↔	5 ,	\$ 3 ,	99 ,	ده	,
Storage Expense	(pense								
R20	Maintenanon Curror and Ean	0000							
202	Maintenance Super and Eng. Maintenance of Standarso	LB830	MSE	4	•	P	•	•	
628	Maintenance of Description	15251	E003			•			
	Maintenance of Lines	1 0 0 3 2	5001	•		•			
634	Main of Compressor Station Environment	L BR34				•			
835	Main of Meas and Reg Sta. Equip	L8835	FD03				•	•	
836	Main of Purification Equip	LB836	F004						• 1
837	Main of Other Equipment	LB837	F003					•	
Total Mainte	Total Maintenance Labor	LBSM	÷	•• ·	.	به ۱	s ,	v > ,	٠

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LBS

Total Storage Labor

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	8	Name	Vector		Total Company	Procurement	Procurement Commodity	Storage	Storage	Transmission	Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Łow & Med. Pressure
Labor Ex	Labor Expenses (Continued)								(mound)		Commodity	Demand	Demand	Customer
Transmission 850-867 T	sion Transmission Evonement													
2	an a	LB850	F005	69	315,604				,	315,604		,		
Distributio	Distribution Expenses													4
Operation														
870	Operation Supr and Engr	LB870	DOES	69	19 719	,								
871	Dist Load Dispatching	LB871	FOOT	•	251 000	•		•	•	•	2,214	3,077	4.986	849
872	Compr. Station Labor and Exp.	LB872	E007		1000107				,		251,980	•		
873	Compr. Station Fuel and Power	I R873	5007		•	•			•					•
874.01	Other Mains/Serv. Expenses	LB874 01	CADAL		170 666	,		٠		•		•		
874.02	Leak Survey-Mains	1 B874 02	EMO			•		•		•	1	•	87.135	14.838
874.03	Leak Survey - Service	1 B874 03	5010		76772	•				•			16.546	2,818
874.04	Locate Main per Request	L R874 04										•		
874.05	Check Stop Box Access	1 8874 05	EDIO		16 000	•	•					•		
874.06	Patrolting Mains	LB874.06			40,030				•		•			
874.07	Check/Grease Valves	LB874.07	F003		79.056				•	•	•			
874.08	Opr. Odor Equipment	LB674.08	F007		20.047	,	•	,		,	•	•	58,040	9,683
874.09	Locate and inspect Valve Boxes	LB874.09	FONG		1-010-1					•	20,047			
874.1	Cut Grass - Hight of Way	LB874.10	FUOB				•			•				
875	Meas and Reg Station Exp General	LB875	FOOB		255 793		•					•	•	,
876	Meas and Reg Station Exp Industrial	LB876	Fold		151 905			-		,	•	255,793	•	4
877	Meas and Reg Station Exp City Gate	LB877	F008		91.639	,						•	•	
878	Meter and House Reg. Expense	LB878	F011		26,750							91,639		
879	Customer Installation Expense	LB879	F011		176 482			-				•		
8 80	Other Expenses	1, 19890	PTDSUB	-	MA ONE	I		4	•				•	
881	Rents	LB881	PTDSUB	-	me'non'			•		•		30,496	450,793	76,762
					•		•				•			
Total Opera	Total Operations Distribution Labor	LBDO		د، ج	2,318,190 \$	69 ,	.	ن ه	••	сл ,	274,242 \$	381.005 \$	617.501 \$	105 150
Total Opera	Total Operations Transmission and Distribution Labor	COTO 1												
•		3		*	2,633,794 \$, ,	••	°.	•	315,604 \$	274,242 \$	381,005 \$	617,501 \$	105.150

617,501 \$ 105,150

- \$ 315,604 \$ 274,242 \$ 381,005 \$

Cost of Service Study 12 Months Ended September 30, 2003

				Distribution	Distribution				
Description	8	Name	Vector	Pressure Demand	High Pressure Customer	Services Customer	Meters Customer	Customer Accounts S Customer	Customer Customer Accounts Service Expense Customer
Labor Ex	Labor Expenses (Continued)								
Transmission									
850-867	Transmission Expenses	1.13850	F005		·			,	,
Distributio	Distribution Expenses								
Operation	-								
870	Operation Supr and Engr	LB870	DOES	807	23	3 160	1 574		
871	Dist Load Dispatching	LB871	F007		5,	n' -	210'0		
872	Compr. Station Labor and Exp.	LB872	F007				•	•	
873	Compr. Station Fuel and Power	LB873	F007		,				
874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	14.095	1117	55,381			
874.02	Leak Survey-Mains	LB674.02	F009	2.676	212	-	,		•
874.03	Leak Survey - Service	LB874.03	F010	. '					•
874.04	Locale Main per Request	LB874.04	CADAL						•
874.05	Check Stop Box Access	LB874.05	F010			45.096			
874.06	Patroling Mains	LB874.06	F009	•					
874.07	Check/Grease Valves	LB674.07	F009	9,388	744				
874.08	Opr. Odor Equipment	LB874.08	F007						. ,
874.09	Locate and Inspect Valve Boxes	LB874.09	F009	ī					
B74.1	Cut Grass - Right of Way	LB874.10	F009					,	
875 670	Meas and Reg Station Exp General	LB875	F008	,	,		•	,	
9/8	Meas and Heg Station Exp. Industrial	LB876	F011				151,905		
//R	Meas and Reg Station Exp City Gate	LB877	F008		•				
B/8	Meter and House Reg. Expense	LB878	F011				26.750	,	
879	Customer Installation Expense	LB879	F011		•		176.482		
890	Other Expenses	LB880	PTDSUB	72,919	5,778	286.512	83.645		. ,
881	Rents	LB661	PTDSU8	•					
Total Opers	fotal Operations Distribution Labor	0081	\$	99,885 \$	7,915 \$	390,139 \$	442,353 \$	9 1	
Total Opera	Total Operations Transmission and Distribution Labor	LBTDO	**	99'882 3	7.915 \$	390.139	442.353 \$		
								•	

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description Labor Expen	Description Labor Expenses (Continued)	Name Vector	Vector	Total Company	ai Procurement y Demand	Procurement Commodity	Storage Demand	Storage Commodity	Storage Transmission Commodity Demand	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer
Mainten	Maintenance Expense – Distribution												
885 886	Maintenance Supr and Engr Maintenance Structures	LB885 LB896	DMES F008	\$ 931 29.007	· ·				,		37	546	93

885	Maintenance Supr and Engr	LB885	DMES	65	021											
886	Maintenance Structures	LBR96	FOOR	•	20,007							,		37	546	83
887	Maintenance Mains	1 BAR7	FONG		1 076 PAE	•			•	•				29,007		
888	Maintenance Comp. Station Equin.	I RAAS	E007			•				1					1,469,899	250,299
889	Maintenance Meas and Ren. General					,				•						
890	Maintenance Mass and Dec. Industrial	1,0000			15,403				,	•				15.403		
100		LBBSU	F011		37,015	•				,						
20	Maintenance Meas and Reg -City Gate	LB891	F008		55.129 55	,									•	
892	Maintenance Services	LB892	F010		381.052				•			•	٢	55,129		•
8 83	Mainlenance Meters and House Reg.	1 B 893	E011						•	1		,	•			•
894	Maintenance Other Enument		er outer			•			,	•			•	•		•
					43,439	•				•				1,316	19,448	3.312
Total Mań	Total Maintenance Labor	LBDM		\$	2,538,782 \$, ,	•	÷			ŝ	••	ده ,	100,893 \$	1.489.893 \$	253.704
Total Trar	Total Transmission & Distribution Labor	LBTD		ŝ	5,172,576 \$			¥	,		÷	316 604 ¢	÷ 010 110	- 000 FUT		
						•		•			9	* +	6 242 412	401,030 \$	5 10/,394 5	358,854
Customer	Customer Accounts Expense															
901	Supervision	(LB901	F012	\$	128,332	,			,							
26	Meler Reading	LB902	F012		102,099					•			•		•	•
EOS	Customer Records and Collections	C0691	F012	ŝ	1.441.477		,							•	•	,
66	Uncollectible Accounts	LB904	F012		•	,	,			,						
4 <u>0</u> 46	Misc. Cust Account Expenses	LB905	F012		33,740		'		,	,				• •		
Total Cust	Total Customer Accounts Labor	LBCA		÷	1,705,648 \$,		69			vi	њя ,	64 \			
Customer (907-810	Customer Service Expenses 907-810 Customer Service											•	•	•	•	
		LUSSU/	5013	•	143,905					,		•	•			
Sales Expenses 911-916 Sale	Monises Sales Expenses	LB911	F013	\$	11,714	,										
														•	•	

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11,714

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

			:	Distribution	Distribution				
Description		Иапе	Main Vector	Mains - High Pressure Demand	Mains - High Pressure Customer	Services Customer	Meters Customer	Customer Accounts S Customer	Customer Customer Accounts Service Expense Customer Customer
Labor Expen	<u>Labor Expenses (Continued)</u>								
Maintenance	Maintenance Expense Distribution								
	Maintenance Supr and Engr	LB885	DMES	88 88	2	144	15		ı
996	Maintenance Structures	LB886	F008	,			!.	,	
887	Maintenance Mains	LB887	F009	237,766	18,841				
888	Maintenance Comp. Station Equip.	LB888	F007						
889	Maintenance Meas and Reg. General	LB889	F008	,			ı		
690	Maintenance Meas and Reg - Industrial	LB890	F011	•			37,015		
891	Maintenance Meas and Reg -City Gate	LB891	F008						
-	Maintenance Services	LB892	F010			381,052			•
-	Maintenance Meters and House Reg.	C6891	F011			•	÷		
894	Maintenance Other Equipment	LB894	PTDSUB	3,146	249	12,361	3,609	i	ı
Total Maintenance Labor	ance Labor	LBDM	\$	241,000 \$	19,097 \$	393,557 \$	40,638 \$	69 ,	
Totał Transmi	Total Transmission & Distribution Labor	LBTD	643	340,885 \$	27,012 \$	783,696 \$	482,991 \$	د	•
Customer Ac	Customer Accounts Extremse				·				
501	Supervision	LB901	F012			,	•	128.332	
	Meter Reading	LB902	F012	•	ı			102.099	
	Customer Records and Collections	LB903	F012	,	•			1,441,477	
	Uncollectible Accounts	LB904	F012	,			,	•	
-	MISC. CUSE Account Expenses	LB905	F012	•				33,740	
Total Custome	fotal Customer Accounts Labor	LBCA	÷		9 1	9 ,	\$	1,705,648 \$	ı
Customer Ser 907-910 0	Customer Service Expenses 907-910 Customer Service	LB907	F013				,	T	143,905

11,714

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F013

LB911

Sales Expenses 911-916 Sales Expenses

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Cost of Service Study 12 Months Ended September 30, 2003

Description	Name	Vector	Total Company	Procurement	Procurement	Storage		Transmission	Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure
Labor Expenses (Continued)					CONTRACTOR	Cemano	Commodity	Demand	Commodity	Demand	Demand	Custome
Administrative & General 320 Admin and General Salaries 921 Office Sumalies and Evenance	LB920	ESUB	\$ 81,074	397	2,983	5.586	10.702	2 765				
Admin. Expenses Transferred Outside Services Employed	LB927 LB922	LBSUB	(175,787)	(860)	(6,467)	(12,112)	(23.204)		400'7	4,207	18,398	3,133
Property Insurance	LB924	PTT	3,857,568	18,876	141,910	265,787	509,200	131,099	113,918	(9,122) 200,176	(39,891) 875,393	(6,793) 149.065
Injuries and Damages	LB925	LBSUB	,				•		•	•		
cruproyee rensions and Benefits Franchise Requirement	LB926 1 A927	LBSUB	2,117	10	78	146	279	, 72	83	, 110	191	
Regulatory Commission Fee	LB928	L L d	• •	•	•	·		,	•	,	, ,	
Duplicate Charges -Credit	62681	LBSUB	• •			·		•	•	,		
General Advertising Expense	LB930.1	Ē			•		•	•	•	•		
Misc. General Expense	LB930.2	LBSUB	ı	•				,	,	,		
Rents	LB931	PTT		•	•							
Maintenance of General Plant	1,1935	69E1d	11,789			1,506		337		- 106		
Total Administrative and General Labor	LBAG		\$ 3,776,760 \$	18,423 \$	138,503 \$	260,913 \$	496.977 \$	128 200 6	111 182 ¢			:
Total Labor Expense	LDTOT									2 2/0 ¹ CR	\$ 269'BGB	146,245
-	Š		\$ 13.063,351 \$	63,865 \$	480,133 \$	900,759 \$	1,722,808 \$	443,894 \$	385,425 \$	677,570 \$	2,966,226 \$	505,098

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

			Distribution	Distribution				
Description	Name	Mai Vector	Mains - High Pressure Demand	Meins - High Pressure Customer	Services Customer	Meters	Customer Accounts Se	Customer Customer Accounts Service Expense
Labor Expenses (Continued)							Customer	Customer
Administrative & General								
920 Admin and General Salaries 921 Office Sumplies and Economic	LB920	LBSUB	2,976	236	6,842	4.217	14 891	1 260
	LB921	EISUB	•	•		<u> </u>	,	
_	1 12000	LBSUB	(6,453)	(511)	(14,835)	(8,143)	(32,286)	(2 Q46)
_	1 0004	LESUB	141,601	11,221	325,540	200,630	708,511	64.642
-	1.8055		,	•		•	•	•
	I RODE	LIBCLID	, F					
	18927		Q/	9	179	110	389	35
-	LB928		• •	•		•	ı	
	LB929	LBSUB		•		ŀ		ı
-	LB930.1	LL d		•	•	,	•	
_	LB930.2	artsa	•			•	•	
931 Rents	LB931	PTT PTT		•		٠		
935 Maintenance of General Plant	18935	PT369	720	57	2.830	826	• •	•
Total Administrative and General Labor	LBAG	\$	138,922 \$	11,008 \$	320,556 \$	196,640 \$	691.504 S	63 091
Total Labor Expense	LBTOT	59	479,807 \$	38,021 \$	1,104,251 \$	679,632 \$	2,397,152 \$	218,709

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	, un	N N N N N N N N N N N N N N N N N N N				Procurement	Procurement	Storage	Storage	Transmission	Distribution	Distribution Structures &	Distribution Mains - Low &	Distribution Mains - Low &
Operatio	Operation & Maintenance Expenses		44010		Company	Demand	Commodity	Demand	Commodity		Commodity	Demand	Med. Pressure Demand	Med. Pressura Customer
807-813	Procurement Expenses	OM807	DMCM	69	624,273	73,290	550.983	1						
Storage E	Storage Expenses Operation										4			
815 815		OM814 OM815	OSE		308,325		ı	94,596	213,729	,		,		
816 817	Well Expenses	OMB16	F003					•	•	·			, ,	
818	Compressor Station Exp - Pavroli	OMB17 OMB18	F003		489,123	ı		489,123	. ,	• •	• •			•
819 R20	Compressor Station Fuel and Power	OM819	FOOL		622,562 443,563	• •	٠	ı	822,562			• •		, .
821	Purification of Natural Gas 21	OM820	F003			,		• •	443,563					
823	Gas hosses (2)	OM823	100 <u>1</u>	÷.	1,153,403				1,153,403	• .	• •	• •	•	,
824	Other Expenses	OMB24	100 <u>1</u>	2	0.05,919,100 0.067	•	·		1,419,305				• •	
629 964	Storage Weil Royalities	OM825	F003		50.917				9,087	•				
200		OM826	F003		38,277		• •	38.277	. ,		•	1	ŀ	
Total Oper	Total Operation Expenses	OMOE		\$	4,734,562 \$	•		\$ 672,913 \$	4,061,649 \$	•••	,	• •		· ·
Storage Expense Maintenance	Xpense Ce													
830 831	Maintenance Super and Eng. Maintenance of Structures	OM830	MSE	\$ \$	252,118		•	100,471	151,647		,			
832	Maintenance of Resevoirs	OMB32	F003	~					•	•				
3 7	Main of Commence of Lines	OM833	F003	I	28,451			28,627	• •	•	,	ł	ı	
835	Main of Meas and Reo Stal Equipment	OM834	F004	4	467,675				467.675	, ,		•		,
836	Main of Purification Equip	OM836	202	- 6	62,956 208.891	•	•	62,956			•	• •		
168	Main of Other Equipment	OM837	F003	i ⇔	121,103	• •	• •	121,103	208,691 ,	• •		•	•	ļ
Total Maint	Total Maintenance Expense	OMME		\$.4	1,430,820 \$	6	, ,	602,608 \$	828,212 \$	**	69 1	ب	69	
Total Stora	Total Storage Expense	SMO		\$ 6,16	6,165,382	ı	ı	1,275,521	4,889,861		•		,	

(1) Increased to reflect Purification Expenses Adjustment of \$162,791 (2) Increased to reflect Storage Field Loss Adjustment of \$263,963

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	ş		Mai	Distribution Mains - High Pressure	Distribution Mains - High Pressure	Services	Melers	Customer Accounts Se	Customer Customer Accounts Service Expense
Operation	Operation & Maintenance Expenses		Vector	Demand	Customer	Customer	Customer	Cuslomer	Customer
807-813	Procurement Expenses	OMB07	DMCM	1					
Storage Expenses Operation	'xpenses								
814	-	OM814	OSF						
815	Maps and Records	OMB15	F003			•			
816	Well Expenses	OMB16	F003						•
212	Lines Expenses	OM817	F003					٠	
818	Compressor Station Exp - Payroll	OM818	F004	,	,			•	
819	Compressor Station Fuel and Power	OM819	FOOA						
820	Measurement and Regulator Station	OM820	F003			•			
821	Purification of Natural Gas (1)	OM821	F004		• •			•	•
823	Gas losses (2)	OMR23	1001	•	•				•
824	Other Expenses	OMR24			•				
825	Storage Well Royalities	OM825						٠	
826	Rents	OMB26	F003	• •	, ,	, .	۲	•	
Total One						•	•		
i olal opera	ioual operation Expenses	OMOE	ŝ	5 7	• •	, ,	57	s ,	
Storage Expense Maintenance	cpense M								
630	Maintenance Suner and End	Otor O	1011						
831	Maintenance of Structures	OMR31	ECO3		•			,	
832	Maintenance of Reservoirs	CAMRTO	2003		•	•			•
833	Maintenance of Lines	OMBAG					٠		,
83 4	Main of Compressor Station Equipment	OMB34	F004					,	
835	Main of Meas and Reg Sta. Equip	OMB35	F003				٠	•	
836	Main of Purification Equip	OM836	FOO4						•
837	Main of Other Equipment	OMB37	F003	,	•	• •	, .	1 a	1 (
Total Mainte	Total Maintenance Expense	CLASS C	4	•					
		CANIMIC	•				نه	, ,	
Total Storage Expense	e Expense	SMO							

Increased to reflect Purification Expenses Adjustment of \$162,791
 Increased to reflect Storage Field Loss Adjustment of \$263,963

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	8		Vertor		Total	Procurement	Procurement	Storage	Storage	Transmission	Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure
Operation	Operation & Maintenance Expenses (Continued)			ļ			Commonday		Commodity	Demand	Commodity	Demand	Demand	Customer
Transmission 850-867 Ti	ision Transmission Expenses	OM850	F005	\$	539,283					500 300				
Distribution	Oistribution Expenses Operation									003'600		,	•	,
870		OM870	DOES	6	42 733									
871	Dist Load Dispatching	178MO	F007	•	320.520				I		5,055	7,023	11,383	1,938
872	Compr. Station Labor and Exp.	OM872	F007		-			•		•	320,520	•		
873	Compr. Station Fuel and Power	OM873	F007		,					•	•		•	
874.01	Other Mains/Serv. Expenses	OM874.01	CADAL		339.072		. ,	•	•		•	ı	•	
874.02	Leak Survey-Mains	OM874.02	F009		426.397					•	•	•	171,211	29,154
874.03	Leak Survey - Service	OM874.03	F010						•		•	•	317,057	53,989
874.04	Locate Main per Request	OM874.04	CADAL		70.531			, ,	•				,	•
874.05	Check Stop Box Access	OM874.05	F010		790,063		,			•	•	•	35.614	6,064
874.06	Patrolling Mains	OMB74.06	F009		•				•		•	1	•	•
874.07	Check/Grease Valves	CM874.07	F009		107.228					•		•		•
874.08	Opr. Odor Equipment	OMB74.08	F007		86,841	•		•		•		•	19,732	13,577
B/4.09	Locate and inspect Valve Boxes	OM874.09	F009		,	•					00'041		•	•
874.1	Cut Grass - Right of Way	OM874.10	F009		•					, ,	•	ı	•	
6/9	Meas and Reg Station Exp General	OM875	F008		475,115				•			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•	•
9/R	Meas and Reg Station Exp Industrial	OM876	F011		248,165							e 'c/ #	•	•
8/7	Meas and Reg Station Exp City Gate	OM877	F008		244,100		•						•	•
878	Meter and House Reg. Expense	OM878	F011		60.314							244,800	•	
879	Customer Installation Expense	OM879	F011		267.654		•		•	•		•		
880	Other Expenses	OM880	PTDSUB		2,492,653				• •	•	•	1 101		
861	Rents	1B8MO	PTDSUB		25,691		,			. ,		024207 8477	405'011'E	190,030
0													2000'11	RCR'
	lotal Operations Distribution Expense	OMDO		••	5,997,076	,	ŀ	,	•	,	412,416	802,512	1,742,463	296,712
Total Tease	Total Transmission and Distriction On C													

296,712

1,742,463 \$

802,512 \$

539,283 \$ 412,416 \$

\$

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\$ 6,536,359 \$

OMTDO

Total Transmission and Distribution Oper Exp

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

				Distribution	Distribution				
Description	8	Name	Ma Vector	Mains - High Pressure Demand	Matns - High Pressure Customer	Services Customer	Maters	Customer Accounts S	Customer Customer Accounts Service Expense
Operation	Operation & Maintenance Expenses (Continued)							Customer	Customer
Transmission	sion								
850-867	Transmission Expenses	OM850	F005			,		,	
Distributic	Distribution Expenses								
Operation									
870	Operation Supr and Enor	ON4870	0200	1 011					
871	Dist Load Dispatching	OMB71	E002	5	145	7,192	8,154	•	
872	Compr. Station Labor and Exp.	OMB72	F007			•		ı	•
873	Compr. Station Fuel and Power	OM873	E007				•		
874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	27,695	2 195	100 017			•
874.02	Leak Survey-Mains	OM874.02	F009	51.286	4 054			•	•
874.03	Leak Survey - Service	OM874.03	F010		, ,	. ,			•
874.04	Locate Main per Request	OMB74.04	CADAL	5,761	456	22 635		F	,
5/4 (b	Check Stop Box Access	OM874.05	F010	•		790,063			
0.470		OM874.06	F009	•			•	,	
0/4/0/		OM874.07	F009	12,897	1,022				•
0/4/00 074.00	Upr. Udor Equipment	OM874.08	F007		•				•
20.470	Locate and inspect valve Boxes	OM874.09	F009	,		•		,	
0/4.1	Util Grass - Right of Way	OM874.10	F009		•	•		•	
C/2	Meas and Reg Station Exp. General	OMB75	F008	,		,			
2/0	Meas and Heg Station Exp Industrial	OMB76	F011				248,165		
979	Medas airtu nerg Station Exp City Gate	CMB77	F008	,	•	•			
010	Meter and House Heg. Expense	OMB78	F011	,	•		60,314		
		OMB79	F011	•			267,654		
2000	Unter Expenses	OMB80	PTDSUB	180,515	14,304	709.277	207.067		
100	Hents	OMBB1	PTDSUB	1,860	147	7,310	2,134		
Total Opera	Total Operations Distribution Expense	OMDO		281,855	22.335	1 645 294	087 002		
1								•	

• •

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793.469 \$

1,645,294 \$

22,335 \$

281,855 \$

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OMTDO

Total Transmission and Distribution Oper Exp

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	Ę	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Storage Transmission mmodity Demand	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer
Operation Maintenan	Operation & Mainlenance Expenses (Continued) Mainlenance Expense – Distribution													
8885 8966 11	Maintenance Supr and Engr Maintenance Structures	OM885 OM886	DMES F008	\$	1,447 179,131		. ,					58	849	145
) 1983 1988 1988	Maintenance Mains Maintenance Comp. Station Equip. Maintenance Meas and Rev. General	OM887 OM886 OM886	F009 F007		3,564,712	• •	. ,		• 1				2,650,623	- 451,357 -
890 151	Maintenance Meas and Reg - Industrial Maintenance Meas and Reg - City Gate	OMB90 OMB90	F011 F008		40,272 57,919 119,247		•••				• •	40,272		• •
892 893 894	Maintenance Services Maintenance Meters and House Reg. Maintenance Other Equipment	OM892 OM893 OM894	F010 F011 PTDSUB		629,931 109,314			,				119,247	· · · .	, a
Total Maint	Total Maintenarce Expenses	OMME		60	4,701,974 S	69 ,	49 , 	чэ '	,		•• •	342,018 \$	40,940 2.700.413 \$	45
Total Trans	Total Transmission & Distribution Expenses	OMDE		64	11,238,333 \$,	9	• •	•	539,283	\$ 412,416 \$			
Customer , 901 902 904 905	Customer Accounts Expense 301 Supervision 902 Meter Reading 903 Custom Records and Collections 904 Uncollectible Account Expenses 905 Misc. Cust Account Expenses	OM901 OM902 OM903 OM904 OM905	F012 F012 F012 F012 F012	99 1	184,012 1,780,210 2,984,386 1,213,040 254,496	• • • • • •	• • • • •						. <i></i>	· · · · ·
Total Custo	Total Customer Accounts Expense	OMCA		s	6,416,144 S	49	به	•	<i>.</i>	9 1	9	и я ,	دم	
Customer 5 907-910	Customer Service Expenses 907-910 Customer Service	OM907	F013	\$	1,861,188	,		ı		•	•	,	•	
Sales Expenses 911-916 Sale	n ses Sales Expenses (1)	OM911	F013	4 3	26,399									

(1) Reduced to reflect \$1,318.51 of the \$21,625.48 adventising expense adjustment

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

	Customer Customer	Accounts Service Expense Customer Customer	
		Meters Customer	-
	ľ	Services Customer	
Distribution		rign Pressure Customer	
Distribution	Mains - High	Vector Demand	
		Name	
		Description	<u>Operation & Maintenance Expenses (Continued)</u>

Maintenance Expense -- Distributio

	Maintenance Supr and Engr	OMB85	DMES	137	÷	NCC	50		
	Maintenance Structures	OMBBG	F008	<u>.</u>	:	5 77	3	Ĩ	4
	Maintenance Mains	OM887	F009	428.756	33 076	•			
	Maintenance Comp. Station Equip.	OM888	F007						•
	Maintenance Meas and Reg. General	OM889	F008		• •	, ,	•	,	•
	Maintenance Meas and Reg - Industrial	OM890	F011					•	•
	Maintenance Meas and Ren -City Gate	OMADO	1000				57,919	,	•
		- CINDA		,					
		OM892	F010	•		629.931			
	Maintenance Meters and House Reg.	Demilia Demili	F011	•					•
	Maintenance Other Equipment	OMB94	PTDSUB	7,916	627	31,105	9,081	• •	
ş	Total Maintenance Expenses	OMME	\$	436,810 \$	34,613 \$	661,261 \$	67,023 \$		
nsr L	Total Transmission & Distribution Expenses	OMDE	÷	718,666 \$	56,948 \$	2,306,554 \$	860,513 \$	\$	ı
× ۲	Customer Accounts Expense								
	Supervision	OM901	F012	,	,			010 101	
	Meter Reading	C06MO	F012			•	•	210,401	,
	Customer Remore and Coltections		1010				•	1,780,210	
			7171	•			•	2,984,386	
	Uncollectione Accounts	OM904	F012		•	•		1 213 040	
	Misc. Cust Account Expenses	OM905	F012	•	ļ		,	254,496	
Ē	Total Customer Accounts Expense	OMCA	\$	• •	\$,	ю ,	• 9	6,416,144 \$	
Customer Se 907-910	Customer Service Expenses 907-910 Customer Service	OM907	F013	•			,		1,861,188
5	Sales Expenses 911-916 Sales Expenses (1)	OM911	F013						
	•	•			•		•		26,399

(1) Reduced to reflect \$1,318.51 of the \$21,625.48 advertising expense adjustmen.

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage 1 Commodity	Transmission Demand	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer
<u>Operation & Maintenance Expenses (Continued)</u>												
Administrative & General												
920 Admin and General Salaries	OM920	LBSUB	\$ 108,231	530	3,982	7,457	14,286	3.678	3.196	5,616	24 561	4 182
922 Admin Exnerses Transforced	CM921	LESUB	141,177	691	5,194	9,727	18,635	4,798	4,169	7,326	25.037	5.455
	COMPC		(294,282)	(1,440)	(10,826)	(20,276)	(38,845)	(10:001)	(8,690)	(15,271)	(66,781)	(11 372)
	OM924		0,322,095	33,872	254,646	476,933	913,718	235,247	204,416	359,200	1,570,822	267.485
	OMORE	91091	2/6//11		•	15,426		3,258		2,958	44,637	7,601
	CMADAS		144,601	3,452	25,951	48,605	93,116	23,974	20,832	36,607	160,085	27,260
Franchise Reouirement			0, 13B, 1B3	152,62	189,682	355,260	680,614	175,232	152,267	267,562	1,170,081	199,245
928 Regutatory Commission Fee	OM928		456,004		,	60,137	•	12,700		11,530	174,011	29,631
	OM929	LBSUB	(413 620)	(reu c)	/16 31 6)		,	,		•	•	•
	OM930.1	FIG	-		(D) 7(C))	(064'07)	(28C,4C)	(14,051)	(12,215)	(21,463)	(93,862)	(15,983)
930.2 Misc. General Expense (4) 931 Rents	OM930.2 OM931	LBSUB	6,712,390	32,846	246,931	462,484	886,036	228,120	198,223	348,318	1,523,234	259,381
935 Maintenance of General Plant	OM935	PT389	663,456	• •		84,778		18,989		16,951	250,574	42,668
Total Administrative and General Expense	OMAGT		\$ 20,276,961	\$ 93,157 \$	700,343 \$	1,472,032 \$	2,512,965 \$	681,938 \$	562,199 \$	1,019,334 \$	4,789,398 \$	815,554
Total Operation & Maintenance Expense	OMT		\$ 46,608,680	\$ 166,447 \$	1,251,326 \$	2,747,553 \$	7,402,826 \$	1.221.222 \$	974.615 \$	2.163.864 \$	\$ 926 666 b	1 572 103
(1) increase the COOS E13 to reflect on the constant (1)												

Increased by \$283,513 to reflect normalization of injuries and damages adjustment (2) increased by \$724,767 to reflect pension/post retirament benefits adjustment (3) Reduced by \$20,306.97 to reflect \$30.1 portion of \$21,825.48 advertising expense adjustment (4) Reduced by \$64,536.84 to reflect removal of One-Utility Costs amontization

Seelye Exhibit 1 - 21

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Result High Pressure Services 3.973 315 9,134 3.973 315 9,134 0.5,182 411 1,1914 0.6,182 (856) 24,834) 0.6,193 584,156 34 7,220 584,156 34 7,220 572 27/37 7,220 522 584,156 80,89 20,135 584,156 81,48 14,2062 584,156 81,48 135,22 27/37 81,148 2,056 435,129 81,148 2,230 108,326 81,148 2,230 135,52 81,148 2,230 136,326 81,148 2,320 136,459 86,333 19,525 566,459 81,360 1,901,954 1,901 81,383 1,901,954 1,901			Dist Mains -	Distribution s - High	Distribution Maine				
Ition & Maintenance Expenses (Continued) Maintenance Expenses (Continued) Maintenance States	Description	Name		Pressure	High Pressure Customer	Services Customer	Meters Customer	Customer Accounts Customer	Customer Customer Accounts Service Expense Customer Customer
Instrative & General Admin and Ceneral Office Supplies and Expense OM920 OM920 LBSUB 3.973 315 9.134 Admin and Cexpense Office Supplies and Expense OM9221 LBSUB 3.973 315 9.134 Office Supplies and Expense OM9221 LBSUB 3.973 315 9.134 Admin Experise OM9221 LBSUB 3.973 315 9.134 Admin Experise OM9221 LBSUB 2.94.061 2.0,135 54.4.564 Outside Services Employed OM9224 LBSUB 2.84.061 2.0,135 54.4.564 Properly Insurance OM9224 LBSUB 2.84.061 2.0,135 54.4.564 Employee Persions and Benefits (2) OM9224 LBSUB 182.269 4.5.128 55.5.25 Fergulatory Commission Fe OM9221 LBSUB 183.263 1.4.964 5.5.22 5.5.5.2 Findoyee Persions and Benefits (2) OM9221 LBSUB 2.8.2.666 2.0.365 5.5.5.2 Farachise Requirement OM9221 LBSUB	<u>Operation & Maintenance Expenses (Continued)</u>								
Instrative & Ganeral Admin. and Ganeral Safrees OM320 CM320 LBSUB 3.973 315 9.134 Admin. and Ganeral Safrees OM321 LBSUB 5.182 4.11 11.914 Office Supples and Expense OM321 LBSUB 5.782 3.15 9.134 Admin. Expenses Texposes Tarsitered OM321 LBSUB 5.72 27.787 Ottosice Services Employed OM322 LBSUB 2.64.65 2.0135 5.4.156 Property inscience OM322 LBSUB 2.34.091 2.0135 5.4.156 2.7.87 Property inscience OM322 LBSUB 2.3.4.091 2.0135 5.4.156 2.7.55 Employee Pensions and Benefits (2) OM322 LBSUB 1.82.269 1.4.398 4.5.128 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.365 2.4.305 2.4.305 2.4.305									
Admin and General Safares CM920 LBSUB 3.973 315 9.134 Admin. Exponse CM920 LBSUB 5.182 4.11 11.914 Admin. Exponse and Exponse CM922 LBSUB 5.182 4.11 11.914 Admin. Exponse and Exponse CM922 LBSUB 2.182 4.11 11.914 Admin. Exponse CM922 LBSUB 2.182UB 2.6135 2.4.834 Admin. Exponse CM922 LBSUB 2.6135 2.4.834 5.7.2 2.7/31 Outside Services Employed CM922 LBSUB 2.6.85 5.64, 136 2.5.85 5.64, 136 2.5.85 5.64, 136 2.7, 87 2.6.455 5.64, 351 2.8.52 2.7/37 2.128 2.6.52 5.6.5.25 5.64, 459 2.5.20 108, 326 5.5.22 2.7/37 2.1 2.6.5 5.5.2 2.7/37 2.1 2.6.5 5.6.5.2 5.6.5.2 5.5.6.5 5.5.6.5 5.5.6.5 5.5.6.5 5.5.6.5 5.5.2 2.6.5 5.5.2 </td <td>Administrative & General</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Administrative & General								
Office Supplies and Expense OMS21 LISUB 5,182 411 11,914 Outside Services Employed OMS22 LBSUB 5,182 411 11,914 Outside Services Employed OMS23 LBSUB 25,182 411 11,914 Outside Services Employed OMS23 LBSUB 25,4031 20,135 564,156 27,787 Property Insuance OMS23 LBSUB 26,895 20,525 58,552 27,787 Finployee Pompary insuance OMS25 LBSUB 183,269 14,998 435,129 27,787 Finployee Pennolyse Pensions and Benafits (2) OMS23 PTT 20,148 2,220 108,326 58,159 37,787 Finployee Pennelal Aventaries (2) OMS23 PTT 20,148 2,220 108,326 566,459 37,787 Finployee Pennelal Aventaries (2) OMS23 LBSUB (15,183) (1,203) (34,905) 34,505 566,459 3666,459 366,459 366,459 </td <td></td> <td>OM920</td> <td>LBSUB</td> <td>3 973</td> <td>215</td> <td></td> <td></td> <td></td> <td></td>		OM920	LBSUB	3 973	215				
Admin. Expenses Transferred Owner Use of the second secon		OM091			200	5	5,629	19,879	1,814
Outside Services Employed CM322 LESUB (10,802) (556) (24,834) Outside Services Employed CM324 FTT 7,220 51/35 54,434 Priperity Insurance CM324 FTT 7,220 51/25 51/4156 7,235 54,434 Priperity Insurance CM325 LBSUB 2,54,051 21,485 2,54,351 23,435 25,52 54,4156 7,2135 554,155 564,155 554,351 24,532 27,174 55,22 27,174 55,22 27,174 55,22 27,126 25,556 564,352 264,352 264,352 564,352 264,352 264,352 264,352 264,352 264,352 264,352 264,352 264,352 264,352 264,352 264,459 7,4,505 566,459 7,4,505 566,459 7,4,505 566,459 7,4,505 566,459 7,605 57,220 10,052 566,459 7,905 57,200 10,052 566,459 7,905 566,459 7,905 566,459 7,905,506 7,901,564 <td></td> <td>CHICK</td> <td></td> <td>0,182</td> <td>114</td> <td>11,914</td> <td>7,343</td> <td>25,930</td> <td>2,366</td>		CHICK		0,182	114	11,914	7,343	25,930	2,366
Property insurance Compares Limitory Commarks Compares Limitory Compares Li		22800		(10,802)	(856)	(24,834)	(15,305)	(54.050)	(4.931)
Inverviewance CM324 PTT 7,220 572 27,787 Inverviewance CM325 LBSUB 2.689 2.052 23,532 Employee Persions and Benefits (2) OM327 LBSUB 183,269 14,938 45,129 2 Findvies Persions and Benefits (2) OM327 LBSUB 183,269 14,898 455,128 2 2,553 555,23 555,353 2 555,353 2 555,353 2 555,353 2 5		CMBZ3	CBSUB	254,091	20,135	584,156	360.015	1.271.366	115.006
millores moloyee famoloyee famoloyee <thfamoloyee< th=""> <thfam< td=""><td></td><td>OM924</td><td>Цd</td><td>7,220</td><td>572</td><td>27,787</td><td>8.112</td><td></td><td></td></thfam<></thfamoloyee<>		OM924	Цd	7,220	572	27,787	8.112		
Tranchive Financial List List <thlist< th=""> List List</thlist<>		OM925	LBSUB	25,895	2,052	59.532	36.690	129 587	11 821
Fractiones fequirement OM827 PTT 28,148 2,230 108,326 Flequidatory Commission Fee OM829 BSUB (15,183) (1,203) (34,905) Duplicate Charges -Credit OM829 BSUB (15,183) (1,203) (34,905) General Expense (2) OM830 LBSUB 246,333 19,525 566,459 3 Misc. General Expense (4) OM830 LBSUB 246,333 19,525 566,459 3 Rens. OM830 LBSUB 246,333 19,525 566,459 3 Misc. General Expense (4) OM830 LBSUB 246,333 19,525 566,459 3 Rens. OM830 PSUB 246,333 19,525 556,459 3 3 Rens. OM830 F1389 40,532 3,212 159,258 3 0 Maintenance of General Plant OM935 F1389 5 1,901,954 5 1,001,954 5 1,001,954 5 1,001,954 5 1,001,95	Employee Pensions and Benefits	OM926	LBSUB	189,269	14,998	435.129	268 170	100 200	130°
Hegulatory Commission Fee OM8203 PTT Figulatory Commission Fee OM8203 LBSUB (15,183) (1,203) (34,905) 1 Duplicate Charges Creents (3) OM8301 PTT (15,183) (1,203) (34,905) 1 Misc. General Expense (4) OM8301 PTT 245,333 19,525 566,459 3 Misc. General Expense (4) OM8301 PTT 245,333 19,525 566,459 3 Misc. General Expense (4) OM833 PTT 245,333 19,525 566,459 3 Maintenance of General Plant OM835 PT389 40,532 3,212 159,258 1,0 Maintenance of General Plant OM835 PT389 40,532 3,212 159,258 7,0 Ofministrative and General Expense OMAGT \$ 774,718 \$ 61,390 \$ 1,901,954 \$ 7,0 Operation & Maintenance Expense OMT \$ 1,433,383 \$ 1,901,954 \$ 7,0		OM927	丘	28,148	2,230	108.326	31695		00±100
Duplicate Charges - Credit OM929 LBSUB (15,183) (1,203) (34,905) I General Advertising Expense (2) OM9301 PT1 (15,183) (1,203) (34,905) 3 Misc. General Expense (4) OM9302 LBSUB 246,333 19,525 566,459 3 Misc. General Expense (4) OM9302 LBSUB 246,333 19,525 566,459 3 Misc. General Expense (4) OM9302 PT1 245,333 19,525 566,459 3 Ministrative and General Plant OM9335 PT389 40,532 3,212 159,258 doministrative and General Expense OMAGT \$ 774,718 \$ 61,390 \$ 1,901,954 \$ 1,0 operation & Maintenance Expense OMT \$ 1,433,383 \$ 1,803,508 \$ 1,9 9	_	OM928	ЪТТЧ		ļ ,			•	,
General Advertising Expense (3) OM9301 PTT Viscout Viscout <thviscout< th=""> Viscout <thviscou< td=""><td></td><td>OM929</td><td>LBSUB</td><td>(15 183)</td><td>VEUG F/</td><td>124 DOEN</td><td></td><td></td><td></td></thviscou<></thviscout<>		OM929	LBSUB	(15 183)	VEUG F/	124 DOEN			
Misc. General Expense (4) OMI330.2 LBSUB 246.333 19.525 566.459 Rents OMI331 PTT 246.333 19.525 566.459 Rents OMI335 PT389 40.532 3.212 159.258 Maintenance of General Plant OMI355 PT389 40.532 3.212 1501.354 5 Initiatrative and General Expense OMAGT 5 774,718 5 1,300.354 5 1 Operation & Maintenance Expense OMAT 5 1,493.363 5 1,801.3564 5 1	General Advertising Expense	OM930.1	Цd		(nn='-)		(210,12)	(595'97)	(6,931)
M 0M631 001 001 001 001 001 001 001 0001 000	_	OM930.2	I RSt IP	246.307	10 606				
<pre>climation of the control of the</pre>	-	OM931	Ha		C70'61	AC# 000	349,108	1,232,850	112,482
OMAGT \$ 774,718 \$ 61,390 \$ 1,901,954 \$ OMT \$ 1,493,383 \$ 118,338 \$ 4,208,508 \$ 1	-	OM935	PT389	40,532	3,212	159,258	46,494		, ,
OMT \$ 1,483,383 \$ 118,338 \$ 4,208,508 \$ 1	Total Administrative and General Expense	OMAGT	••	774,718 \$	61,390 \$	1,901,954 \$	1,076,367 \$	3,496,593	319,019
	Total Operation & Maintenance Expense	OMT	67	1,493,383 \$	118.338 \$	4.206.508 \$	1 0,06 8801 6		1 300 EVE
1411 14 Annu									

Increased by \$233.513 to reliect normalization of injuries and damages adjustm.
 Increased by \$724,757 to reliect pension/post relitement benafits adjustment.
 Increased by \$220,306.97 to reliect 330.1 portion of \$21,625.48 advertising expected by \$64,536.84 to reliect removal of One-Utility Costs amortization

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Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

Description	£	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Distribution	Distribution Structures & Equipment Demond	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure
Depreciat	<u> Depreciation Expenses</u>										(una)			
Undergrov 350-357	Underground Storage 350-357 Underground Storage Plant	DP350	F003	ŝ	1,301,987		·	1,301,987		Ţ	¢			
Transmission 365-371 TJ	sion Transmission Plant	DP365	F005	\$	211,906	•		,		211,906	·			
Distribution 374 375	on Land & Land Rights Structures & Improvements	DP374 DP375	F008 F008	\$	2,770 31 830		•				,	2,770	٠	
376 378	Mains Meas & Reg Station EqGen	DP376 DP378	F009		4,868,986			ι.		• •		31,830	3,620,446	- 616,501
848 1980	Meas & Reg Station Eq. City Gate Services	DP379 DP360	F008 F010		104,270 4,433,591	, ,					1 4 1	1/4,103	.	. ,
382	Meter Installations	DP361 DP362	F011		622,072 248,285	.,							* •	, .
383 384 384	House Regulators House Regulator Installations	DP384 DP384	F01 F01		78,911 27,369	••	• •	F 1		,	· · ,			•••
£ 68	Industnal Meas & Reg Equipment Other Equipment	DP385 0P387	F011 F011		5,169 1,535		· ·				. ,			
Total Distribution	bution			- 5	10,598,892 \$	•	,	\$ \$,	*	به	312,973 \$	3,620,446 \$	616,501
117 301-303	Gas Stored Underground Intangible Ptant	DP117 DP301	F003 PTSUB	\$	• •	• •	. ,					,	,	
389-399 General Common Utility Plant	General Plant Niity Plant	DP389 DPCP	PTSUB PTSUB		131,812 4,424,998			16,843 565,436		3.773 126,648	,	3,368 113,059	49,783 1,671,231	8,477 284,583
Total Depre	Total Depreciation Expense	DEPREX		*	16,669,595 \$	у ,		\$ 1,884,265 \$		342,326 \$	vs ,	429,400 \$	5,341,461 \$	909,561

Cost of Service Study 12 Months Ended September 30, 2003

				Distribution	Distribution				
Description	8	Name	Vector	Mains - High Pressure Demand	Mains - High Pressure Customer	Services Customer	Meters Customer	Customer Accounts Customer	Customer Customer Accounts Service Expense Customer Customer
<u> Oeprecia</u>	<u>Depreciation, Expenses</u>								
Undergro 350-357	Underground Storage 350-357 Underground Storage Plant	DP350	F003				,		
Transmission 366-371 Ta	Transmission 365-371 Transmission Plant	DP365	F005	a.	Ţ				,
Distribution									
374	Land & Land Rights	DP374	F008				,		
375	Structures & Improvements	DP375	F008	•					
376	Mains	DP376	F009	585,632	46,406		,	•	
378	Meas & Reg Station EqGen	B7E4C	F00B						
379	Meas & Reg Station EqCity Gate	DP379	F008		,				,
980 1	Services	DP380	F010		•	4,433,591			
381	Meters	DP361	F011	•			622.072		
285	Meter Installations	DP382	F011	•	,	,	248.285		,
383	House Regulators	DP383	F011		,	,	78.911		
384	House Regulator Installations	DP384	F011			,	27,369		
385	Industrial Meas & Reg Equipment	DP385	F011	,	4		5,169		
387	Other Equipment	DP387	F011	·		•	1,535	•	,
Total Distribution	ibution		69	585,632 \$	46,406 \$	4,433,591 \$	983,342 \$,	, 9
117	Gas Stored Underground	DP117	F003			ı		,	
301-303	Intangible Plant	DP301	PTSUB		•		•		
389-399	General Plant	DP389	PTSUB	8.053	638	31.641	9.237	•	•
Common L	Common Utility Plant	OPCP	PTSUB	270,333	21,422	1,062,189	310,097	•	
Total Depri	Total Depreciation Expense	DEPREX	\$	864,018 \$	68,466 \$	5,527,421 \$	1,302,677 \$,	•

Cost of Service Study 12 Months Ended September 30, 2003

Functional Assignment and Classification

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Description	Name Vector	Vector	Total Company	Procurement	Procurement Commodity	Storage Demand	Storage T Commodity	Transmission Demand	Distribution Commodity	Distribution Structures 4 Equipment Demand	Olstribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer
<u>Taxes Other Than Income Taxes</u>												
Property Taxes Unemployment insurance Federal Old Age & Survivor insurance Public Service Commission Fee Miscellaneous Total Taxes Other Than Income Taxes	OTRE OTRP OTIUN OTFICA OTCF OTMISC	PTT PTT LBTOT LBTOT LBTOT PTT PTT	2,682,575 83,019 715,063 405,726 1,673 1,673	3 406 3 406 3 90 3 90 3 90 3 90 3 90 3 90 3 90 3 90	3,05† 26,282 6,282 7 29,333 \$	351,374 5,724 49,306 53,224 219 219 460,458 \$	10,949 94,303 	74,331 2,821 2,826 11,242 11,242 46	2.449 2.449 21,097 23,547 \$	- 67,484 4,306 37,089 10,207 42 119,128 \$	1,018,457 18,851 18,365 162,366 154,037 635 1,354,345 \$	173,426 3,210 27,648 267,648 26,648 108 26,622
Interest Expenses	INT	LLL A	4,794,481			629,072		132,850		120,612	1,820,256	309,959

Cost of Service Study 12 Months Ended September 30, 2003

Description	Name	Vector	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	Services Customer	Meters Customer	Customer Accounts S Customer	Customer Customer Accounts Service Expense Customer
<u>Taxes Other Than Income Taxes</u>								
Property Taxes Unemployment Insurance Federal Old Age & Survivor Insurance Public Service Commission Fee Miscellaneous	OTRE OTPP OTFICA OTFICA OTFICA	TT TT 10781 10181 TT TT TT TT TT TT	164,742 3,049 26,264 24,916 103	13,054 242 2,081 1,974 8	634,011 7,018 60,445 95,891 395	185,094 4,319 37,202 27,995 115	15,234 131,216	1,390 1,972
Total Taxes Other Than Income Taxes	ЦО	49	219,074	\$ 096'24	797,760 \$	254,725 \$	146,450 \$	13,362
Interest Expenses	INT	Цđ	294,439	23,332	1,133,148	330,813		

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Cost of Service Study 12 Months Ended September 30, 2003

			Total	Procurement	Procurement	Slorade	Storage	Transmission	Dietribution	Distribution Structures & Equipment	Distribution Mains - Low &	Distribution Mains - Low & Med Description
Description	Name	Vector	Company	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand	Demand	Customer
<u>Eunctional Assignment Vectors</u>												
Gas Supply Demand	F001		1.00000	1.000000	0.000000	0.00000.0	0.000000	0.00000	0 00000	0.00000	000000	0,00000
Gas Supply Commodity	F002		1.000000	0.000000	1.000000	0.00000	0.000000	0.00000	0.00000	0.00000	0.00000	0.00000
Storage Demand	F003		1.000000	0.00000	0.00000	1.000000	0.00000	0.00000	0.00000	0.000000	0.00000	0.00000
storage commodity	F004		1.000000	0.00000	0.000000	0.00000	1.000000	0.00000	0.00000	0,00000	0.00000	0.00000
	F005		1.000000	0:000000	0.00000	0.000000	0.000000	1.000000	0.000000	0.00000	0.00000	0.00000
	900-1		1.00000	0.00000	0.00000	0.000000	0.00000	0:000000	0.00000	0.00000	0.00000	0.000000
	1001		1.000001	0.00000	0.00000	0.000000	0.00000.0	0.00000.0	1.00000	0.00000	0.00000	0.00000
Destribution Subcures & Equipment	F008		1.000000	0.00000	0.00000	0.00000.0	0.000000	0.00000	0.000000	1.00000	0.00000	0.00000
	F009		1.000000	0.00000	0.00000	0.00000	0.000000	0.00000	0.00000	0.00000	0.743573	0.126618
Jervices Materia	F010		1.000000	0.00000	0.00000	0:000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Meters	FD11		1.000000	0.00000.0	0.00000.0	0.00000	0.00000	0.00000	0:000000	0.000000	0.00000	0.00000
Customer Accounts	F012		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Customer Service Expense	F013		1.00000	0:00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000000	0.00000	0.00000
Transmission & Distribution Mains	TDMSUB	ŝ	238,447,861 \$	به ۱	њя	•	ю	12,719,541 \$	сэ ,		167,845,484 \$	28,581,268

Cost of Service Study 12 Months Ended September 30, 2003

		Dis Mains -	Distribution s High	Distribution Mains -			Customer	Customer
Description	Name	Vector	Pressure	High Pressure Customer	Services Customer	Meters Customer	Accounts S Customer	Accounts Service Expense Customer Customer
<u>Functional Assignment Vectors</u>								
Gas Supply Demand	F001		0.00000	0.00000	0.00000	0.00000	0.00000	0,00000
Gas Supply Commodity	F002		0.000000	0.00000	0.00000	0.00000	0.00000	0.00000
Storage Demand	F003		0.00000	0.00000	0.00000.0	0.00000	0.00000	0.00000
slorage Commodity	F004		0.00000	0.00000	0.00000.0	0.000000	0.00000	0.00000
I ransmission Demand	F005		0.000000	0.000000	0.00000	0.00000	0.00000	0.00000
Iransmission Commodity	F006		0.000000	0.00000	0.00000	0:00000	0.00000	0.00000
Ulstifibulion Expense Commodity	F007		0:000000	0.00000	0.00000.0	0.00000	0.00000	0000000
Distribution Structures & Equipment	F008		0.000000	0.00000	0.00000	0.00000	0.00000	0.00000
UISTRIDUTION Mains	F009		0.120278	0.009531	0:00000	0.00000	0.00000	0.00000
Services	F010		0.00000.0	0.000000	1.000000	0.00000	0:00000	0.00000
Meters	F011		0.00000	0.00000	0.000000	1.00000	0.00000	0.00000
Customer Accounts	F012		0.00000	0.00000	0.00000	0:00000	1.000000	0.00000
Customer Service Expense	F013		0.00000.0	0.00000	0.00000	0.00000	0.00000	1.00000
Transmission & Distribution Mains	TOMSUB	\$ 27	27,150,151 \$	2,151,417 \$	ہ	6	φ ,	

Cost of Service Study 12 Months Ended September 30, 2003

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer
Internativ Generated Functional Vectors									-			
Sub-Total Distribution Plant		PTOSUB	1.00000						,	0 030287	0 44 7 701	0.076236
Storage-Transmission-Distribution Sublotal		PTSUB	1.000000	,	•	0.127782		0.028621	,	0.025550	0.377680	0.064312
Total Storage Plant		PTST	1.000000		,	1.000000		•	•	•		
Transmission Plant		PT365	1.00000		,		,	1.000000	,			
General Plant		PT389	1.00000			0.127782		0.028621		0.025550	0.377680	0.064312
Total Distribution Plant		PTDSUB	1.000000			•	•			0.030287	0.447701	0.076236
Sub-Total CWIP		CWIP	1.000000		•	0.122622		0.003850	I	0.016652	0.487833	0.083070
Total Operation and Maintenance Expenses		OMT	1.000000	0.003571	0.026847	0.058949	0.158829	0.026202	0.020911	0.046426	0.198081	0:033730
Total Depreciation Reserve		DEPR	1.000000			0.186808		0.064874		0.021796	0.359453	0.061209
Storage Transmission - Distribution Plant Subtotal		PTSUB	1.000000	,		0.127782		0.028621		0.025550	0.377680	0.064312
Total Labor Expenses		LBTOT	1.00000	0.004889	0.036754	0.066953	0.131881	0.033980	0.029504	0.051868	0.227065	0.038665
Transmission and Distribution Payroll		LBT0	1.000000	•	•	•		0.061015	0.053018	0.093164	0.407417	0.069376
Transmission and Distribution Mains		TDMSUB	1.00000					0.053343			0.703909	0.119864
Storage Operation Expenses Labor Sublotal	OSE		944,64B			289,824	654,824					
Storage Maintenance Expenses Labor Subtotal	MSE		566,856	•		225,897	340,959				•	•
Mains & Services	CADAL		332,406,359		•	•					167.845.484	28.581,268
Demand/Commodity Percent of Purchased Gas Cost	DMCM		1.00000	11.74%	68.26%							
Distribution Operation Expenses Labor Subtotal	DOES		2,299,471						272,026	377,929	612,514	104,301
Distribution Maintenance Expenses Labor Subtotal	DMES		2,537,851							100,856	1,489,347	253,611
Subtotal Labor Expenses	LIBSUB		\$ 9,286,591 \$	45,442 \$	341,629 \$	639,846 \$	1,225,831 \$	315,604 \$	274,242 \$	481,898 \$	2,107,394 \$	358,854
Subtotal O&M Expenses	OMSUB		\$ 26,331,720 \$	73,290 \$	550,983 \$	1,275,521 \$	4,889,861 \$	539,283 \$	412,416 \$	1,144,530 \$	4,442,876 \$	756,547
Depreciation Reserve - Distribution	DEPROIS		\$ 114,528,435 \$.	\$	• •	•	\$ 9 '	•	3,309,472 \$	55,754,260 \$	9,494,015

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Cost of Service Study 12 Months Ended September 30, 2003

			Distribution	Distribution				
Description	, men		Mains - High Pressure	Mains - High Pressure	Services	Meters	Customer Accounts 5	Customer Customer Accounts Service Expense
	SELECT	Vector	nemano	Customer	Customer	Customer	Customer	Customer
Internativ Generated Functional Vectors								
Sub-Total Distribution Plant								
Clarado Trademineira Distribution Culture			0.072419	0.005/39	0.284547	0.083071		•
STORAGE- I FAMILISSION-LUSIMOUTION SUDIOLA		PTSUB	0	0	0	ð	•	
Total Storage Plant		PTST				•		
Transmission Plant		PT365						
General Plant		PT389	0	0	Q	C		
Total Distribution Plant		PTDSUB	0	c				
Sub-Total CWIP		CWIP	0		• c			
Total Operation and Maintenance Expenses		OMT	0				c	c
Total Depreciation Reserve		DEPR	0			• c	,	
Storage-Transmission -Distribution Plant Subtotal		PTSUB	•			• -	,	
Total Labor Expenses		LBTOT	0	0	• •) C	C	c
Fransmission and Distribution Payroll		LBTD	0	0			,	· .
Transmission and Distribution Mains		TDMSUB	0		•			
Storage Operation Expenses Labor Subtotat	OSE			',				
Storage Maintenance Expenses Labor Subtotal	MSE					•		,
Mains & Services	CADAL		27 150 151	2 153 417	106 678 038			
Demand/Commodity Percent of Purchased Gas Cost	DMCM							
Distribution Operation Expenses Labor Subtotal	DOES		84,0,98	7.851	386.988	438.781		
Distribution Maintenance Expenses Labor Subtotal	DMES		240,912	19,090	393,413	40.623		•
Subtotai Labor Expenses	LBSUB	÷	340,885 \$	27,012 \$	783,696 \$	482,991 \$	1,705,648	155,618
Subiotal O&M Expenses	OMSUB	\$	718,666 \$	56,948 \$	2,306,554 \$	860,513 \$	6.416.144 \$	1.687.588
Deprectation Reserve - Distribution	DEPRDIS	\$	9,018,631 \$	714,649 \$	31,741,278 \$	4,496,130 \$		

Seelye Exhibit 2

Gas Cost of Service Study Allocation of Costs to Customer Classes

Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Firm

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										-	-		(married)
Procurement Expenses Demand													
Commodity Total Procisionari Exmanses	PTIS	PTISGSC	PTISGSC COM01	69	ι.	ده ، ،	₩ 	\$	•• • •	۶۶	5 9	5 7	,
Storage				ŝ	69	9	49	\$	S.	69	• • > 	69 , ,	
Demand Commodity	PTIS PTIS	PTISSD PTISSC	DEM02 COM02	÷	66,157,184 \$	44,128,618 \$	19,930,867 \$	2.097,698 \$	ŝ	67 1	نه ,	دی ,	
l otal Storage				\$9	66,157,184 \$	44,128,618 \$	19,930,B67 S	2,097,698 \$.	.,	
Transmission Demand	() 										,	•	
Commodity	PTIS	PTISTO	DEM03 COM03	••	14,338,771 \$	9,564,345 \$	4,319,775 \$	454,651 \$	\$. ,	69	\$	
I OLAI I FATSMISSION				↔	14,338,771 \$	9,564,345 \$	4,319,775 \$	454,651 \$	\$ 	• ›	4 3	, .	
Distribution Expenses Commodity	PTIS	PTISDEC COMD4	COMB4	\$	ده	,	ю					• •	
Distribution Structures & Equipment							,	•	•	9	А	<i>.</i>	,
Uemand	PTIS	PTISDSD DEM04	DEM04	÷	12,800,301 \$	7,062,249 \$	3,158,562 \$	325,218 \$	24,472 \$	52,763 \$	997,024 \$	1,180,012 \$	77,235

Seelye Exhibit 2 - 1

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Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Description	Ē	Name	Allocation		Total System	Residential (RGS)	Commercial (CGS)	industrial (IGS)	Seasonal Off- Peak (G-6)	Uncommitted Gas Service (G-2)	Firm Transportation Service (ET)	Special Contracts (SD)	Combined G6 & G7 (AAGS)
Plant In Service (Continued)						-						()	
Distribution Mains													
LOW/MEDIATI FLESSUR - DEMAND	PTIS	PTISDMD DEMOSA	DEMOSa	\$	189,212,640 \$	124,907,864 \$	55,266,861 \$	5,293,807	211,087 \$	166,997 \$	3,366,024 \$.	378,084
High Pressure - Demond	212		UST01a		32,219,736	29,682,040	2,510,823	23,358	1,240	207	2,067		1,447
Hinh Pressure . Customer	212		DEM05		30,606,434	16,886,343	7,552,347	777,619	58,514	126,161	2,383,956	2.821,494	184,675
Total Distribution Maine	2	PTISDMC 0	UST01		2,425,297	2,233,710	188,967	1,789	140	63	568	31	233
				(N)	254,464,108 \$	173,709,958 \$	65,518,997 \$	6,096,573 \$	\$ 270,981	293,458 \$	5,752,615 \$	2,821,525 \$	564,440
Services													
Customer	PTIS	PTISSC CUST02	UST02	د ه ۲	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	custo3	••	35,108,430 \$	27,133,445 \$	6,324,889 \$	356,807 \$	72,274 \$	48,183 \$	1,108,443 \$	64,389 \$	120,457
Customer Accounts													
Customer	PTIS	PTISCAC CUST04	USTO	s	S	•	\$	s ,	ن •		ده	69 ,	
Customer Service													
Customer	PTIS	PTISCSC CUST05	UST05	•9	•	•• •	•»	s		\$	به ,	• •	
Total		PLT		ين وي	503.127.216 \$	3 279 278 076	108 610 172 6	9 015 917 0	3R5 801 €	4/6 810 ¢	7 000 102	4 720 020 A	201 600
				•									120,161

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Cost of Service Study 12 Months Ended September 30, 2003

			Allocation		Total	Residential	Commercial	Industrial	Seasonal Off- Peak	Uncommitted Gae Service	Firm Transportation Service	Special	Combined Ce = C2
resulturi Rate Base	Hef	Name	Vector		System	(RGS)	(CGS)	(105)	(G-6)	(G-7)	(F1)	(SP)	(AAGS)
Procurement Expenses													
Demand Commodity:	NCRB	HBGSD	DEMOT	•	20,144	5 11,114 3	\$ 4,971	512	39 S	83 \$	1569 \$	1857 \$	122
Trital Provinsment Evances	NCHB	RBGSC	COM01		151,438	71,003	34,689	4,156	554	728	24.608	15.701	1.282
				69	171,582		39'66 \$	\$ 4,667	\$ 592	5 B11 S	26,177 \$	17,557 \$	1,403
Storage Demand	NCRB	RBSD	DEM02	6	65 933 Dd 1	9 401 020 FM	0 110 C20 01 0	00000		•	·		
Commodity	NCRE	C2BG	COMPO	•			<u>מ</u>	180'080'7			• ·	•	,
Total Storage				4	105'050	966'//G	270,741	28,328	3,084	4,406	6,204	5,147	7,491
				'n	66,828,948	5 44,557,106	5 20,134,081 3	\$ 2,118,919	\$ 3,084	5 4,406 S	6,204 \$	5,147 \$	7,491
Transmission													
Demand Commodity	NCRB	RBTD	DEMO3	69	1,063,966 §	709,694	\$ 320,536 \$	33,736	, , ,	•	99	ся	
Total Transmission	ACHB	HBIC	COM03	÷	1,063,966	109,694	320,536 \$				·	• •* 	
Distribution Expenses Commodity		00000		•									
6				A	S DCA'/11	55,302 3	27,018 \$	3,237	\$ 431	567 \$	19,166 \$	12,229 \$	866
Distribution Structures & Equipment													
Demand	NCRB	RBDSD	DEM04	69	7,921,226	4,370,341 \$	1,954,617 \$	201,255	5 15,144 3	32,652 \$	616.990 \$	230.229	47.796

Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Description	Ret	Name	Allocation Vector		Total System	Residential (<u>RG</u> S)	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)
Low/Medium Pressure - Demand	NCHB	REDMD	DEM05a	÷	106,913,328 \$	70.578.348 \$	31,228 168 5	2 001 2:30	119 273 \$	94 JEI 40	1 001 040	•	102 010
Low/Medium Pressure - Customer	NCRB	HBDMC	CUST018		18,205,545		1,418,724	13,199	201	* 112 *	1,168	₽ 	818
High Pressure - Certain High Pressure - Customer		OMOBA	DEMOS		17,293,959	9,541,514	4,267,403	439,388	33,063	71,287	1,347,038	1,594,266	104,350
Total Distribution Maine	SHUNS	DMUAH	COSTO		1,370,398	1,262,143	106,774	1.011	62	53	321	18	5
				\$	143,783,231 \$	98,153,642 \$	37,021,068 \$	3,444,828 \$	153,116 \$	165,817 \$	3,250,476 \$	1,594,284 \$	318,933
Services Customer	NCRB	RBSC	CUST02	\$	68,869,398 \$	63,383,734 \$	5.375.183 \$	50.036 S	10.350 \$	6.537	40.672 \$	0 886 \$	16 887
Metere													5
Customer	NCRB	RBMC	CUST03	69	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	69	267,049 \$	240,961 \$	22,590 \$	1,917 \$	151 \$	101 \$	1,261 \$	67 \$	252
Total		RBT		\$	316,046,375 \$	232,588,676 \$	69,651,241 \$	6,130,531 \$	236,970 \$	247,091 \$	4,781,862 \$	2,410,004 \$	484,061

Seelye Exhibit 2 - 4

Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

											Eirn		
Description Operation and Maintenance Exvenses	Her.	Name	Aliocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off- Peak (G-6)	Uncommitted Gas Service (<u>G</u> -7)	Transportation Service (FT)	Special Contracts (SP)	Combined G8 & G7 (AGS)
Procurement Expenses													,
Demand	IMO	OMGSD	DEMO1	÷	166,447 \$	91,833 \$	41.072 S	4.229 5	318	9 89	12 065 \$	3 777 St	200
Total Procurement Extenses	OMT	OMGSC	COM01		1,251,326	586,695	286,635	34,338	4,575	6,018	203.334	267.921	10.592
		INDMO		9	1,417,773 \$	678,528 \$	327,707 \$	38,567	4,893	5 6,704 \$	216,299 \$	145,076 \$	11,597
Storage													
Demand	OMT	ONNO	DEM02	69	2,747,553 \$	1,832,692 \$	827.743 \$	87.119 \$			÷		
Continuodity Total Sterrard	UMU	OMSC	COM02		7,402,826	4,775,958	2,237,112	234.073	25.485	36.408	51 260	42 52G	61 BQA
		OMST		\$	10,150,380 \$	6,608,650 \$	3,064,855 \$	321,192 \$	25,485	36,408 \$	51,260 \$	42,529 \$	61,894
Transmission													
Demand	OMF	OMTD	DEM03	ŝ	1,221,222 \$	814,588 \$	367,912 \$	38.722 \$,	•			
Conternounty Total Transmission	OMT	OMTC	COM03		•	ı	•				,	,	
		OMTRI		\$	1,221,222 \$	814,588 \$	367,912 \$	38,722 \$,	•	5	4 5	•
Distribution Expenses Commodity	1												
	OMI	OMDEC	COMO	69	974,615 \$	456,956 \$	223,250 \$	26.744 \$	3,563	4,687 \$	158,370 \$	101,044 \$	6,250
Distribution Structures & Equipment													
Lemand	OMT	OMDSD DEM04	DEM04	ŝ	2,163,864 \$	1,193,858 \$	533,948 \$	54,977 \$	4,137	8,920 \$	168,545 \$	199,479 \$	13,056

Seelye Exhibit 2 - 5

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Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Description Operation and Maintenence Expenses (Continued)	je C	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)
Distribution Mains Low/Medium Pressure - Demand Low/Medium Pressure - Oustomer High Pressure - Demand High Pressure - Customer Total Distribution Mains	OMT OMT OMT OMT	OMDMD OMDMC OMDMC OMDMD OMDMD	DEM05a CUST01a DEM05 CUST01	6 6	9,232,274 \$ 1,572,101 1,493,389 118,338 118,338 12,416,096 \$	6.094.644 \$ 1.448.279 823.937 108.990 6.475.850 \$	2,696,642 \$ 122,511 368,503 9,220 3,196,876 \$	258,301 \$ 1,140 37,942 87 297,471 \$	10,300 \$ 61 2,855 13,222 \$	8,148 8,148 6,156 14,319 5 5	164,239 \$ 101 101 116,321 280.688 \$	• \$ 137,669 137,671 8	18,448 71 9,011 11
Services Customer	OMT	OMSC	CUST02	\$	4,208,508 \$	3,873,287 \$	328,470 \$	3,058 \$	632 \$	3 66 386			1.032
Meters Customer	OMT	ONINC	CUST03	*	1,936,880 \$	1,496,912 \$	348,935 \$	19,685 \$	3,987 \$	2,658 \$	61,151 \$		6,645
Customer Accounts Customer	OMT	OMCAC	CUST04	ŝ	9,912,737 S	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
Tolar		LIMO		\$	46,608,680 \$	34,499,364 \$	9,440,691 \$	894,701 \$	64,942 \$	81,214 \$	995,660 \$	632,109 \$	146,156

Seelye Exhibit 2 - 6

Cost of Service Study 12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Industria) (IGS)	Seasonal Off- Peak (G-6)	Uncommitted Gas Service	Firm Transportation Service	Special Contracts	Combined G6 & G7
										1.51	(1)	he	(AAGS)
Procurement Expenses Dominic													
Commedity	LBTOT	LBGSD	DEMOT	\$	63,865 \$	35,236 \$	15,759 \$	1,623	122	5 263	4.975 \$	5.888 \$	385
Total Procurement Expenses		LBGST		57	480,133 543,998 \$	225,114 260.350 \$	109,981 125 741 \$	13,175 14 708 4	1,755 1 877	2,309	78,019	49,778	4,064
Storage							÷	* D6 / t		\$ 7/0'7	82,994 \$	55,666 \$	4,450
Demand	LBTOT	LBSD	DEM02	41	900 750 ¢	9 100 000							
Commodity	LBTOT	LBSC	COMO2	•	1 722 808	1115 475	2/1,305 %	28,561		ن م •	9	\$9	
l otal Storage		LBST	:	\$9	2,623,568 \$	1.712.306 S	\$ 566,167	54,4/4 R3035 4	5,931	8,473	11,929	9,898	14,404
Transmission								•		# D110	6 R78'11	\$ 962'S	14,404
Demand	LBTOT	1 BTD	DEMAS	ú									
Commodity	LBTOT	LBTC	COMOS	9	0 th00'0th	5 690'987	133,730 \$	14,075		•••	s	\$	
Total Transmission		LBTRT	8	\$	443,894 \$	296,089 \$	133,730 \$	14,075 \$	• •	ب	• •		
Distribution Expenses											•	•	
Commodity	LBTOT	LBDEC	COM04	\$	385,425 \$	180,710 \$	88,287 \$	10,576 \$	1,409	1.854 \$	62 630 \$	3 040 OF	0.90
Distribution Structures & Equipment													603'n
Demand	LBTOT	LBDSD	DEM04	s	677,570 \$	373,833 \$	167,195 \$	17,215 \$	1,295 \$	2,793 \$	52,776 \$	62,463 \$	4,088

Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Description Pavroll Expenses		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)
Distribution Mains Low/Medium Pressure - Demand Low/Medium Pressure - Customer High Pressure - Customer High Pressure - Customer Total Distribution Mains	LBTOT LBTOT LBTOT LBTOT	LBDMD LBDMC LBDMC LBDMC LBDMC	DEM05a CUST01a DEM05 CUST01	۰۰ ÷۰	2,966,225 \$ 505,098 479,807 38,021 3,989,152 \$	1,958,141 \$ 465,316 264,722 36,017 2,723,195 \$	866.401 \$ 39.361 118,396 118,396 1.027,120	82,989 \$ 366 12,190 95,52 8	3,309 \$ 19 917 4 248 ¢	2,618 1,978 1,978 1,978	52.768 \$ 32 37,373 9	44,232 0	5,927 2,895 2,895
Services Customer	LBTOT	LBSC	CUST02	\$	1,104,251 \$	1,016,294 \$		805			6 4 4 201100	44 20 2 2 2 2 2 2 4 4 4 4 4 4 4 4 4 4 4	5 7 7 7 7 7 7
Metars Customer	LBTOT	LBMC	CUST03	69	679,632 \$	525,251 \$	122,438 \$					¢ •	
Customer Accounts Customer	LBTOT	LBCAC	CUST04	\$	2,397,152 \$	2,154,589 \$	208,473 \$				11,230, 5	\$ 045'-	2,000 2,000 2,000
Customer Service Customer	LBTOT	LBCSC	CUST05	\$	218,709 \$	197,344 \$	18,501 \$	1,570 \$	124 \$	8 9 9	1 033 \$	• •	2000 2000
Total		LBTT		\$	13,063,351 \$	9,439,962 \$	2,769,666 \$	263,523 \$	18,329 \$	22,932 \$	334,884 \$		41,262

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Cost of Service Study 12 Months Ended September 30, 2003

										Eira		
Description Denvedation Frances	Ref Name		Allocation Vector	Total System	Residential (RGS)	Commercial ((CGS)	s Industrial (IGS)	Seasonal Off- Peak (G-6)	Uncommitted Gas Service (G-7)	Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
83411547v-1144134444-1444												
Procurement Expenses												
Lemard Commodity	DEPREX DEGSO DEPREX DEGSO	SD DEMO1	5 5	ю	9	69	69 ,	s		**	s	
Total Procurement Expenses			5 5	••• · ,	. .	9	сл , ,	••	, ,		ۍ ۱.	•
Storage												
Demand Commodity	DEPREX DESO	DEM02	\$	1,884,265 \$	1,256,856 \$	567,664 \$	59,746 \$	9		6	•• ,	
Total Storage			ee K	1,884,265 \$	1,256,856 \$	567,564 \$	59,746 \$	• •	•9 .,		••• • •	
Transmission												
Demand Commodity	DEPREX DETD DEPREX DETC	DEM03	8 8	342,326 \$	228,341 \$	103,131 \$	10,854 \$	67		6	• •	ķ
Total Transmission	DET		**	342,326 \$	228,341 \$, 103,131 \$	- 10,854 \$	• • •	•• • •		ده 	, ,
Distribution Expenses Commodity	DEPHEX DEDEC	EC COM04	s z	ب	,							
Distribution Structures & Ecuinment						•	,	,	•	9	9 ,	•
Demand	DEPREX DEDSD	SD DEMO4	4	429,400 \$	236,911 \$	105,957 \$	10,910 \$	821 \$	1,770 \$	33,446 \$	39,585 \$	2,591

Cost of Service Study 12 Months Ended September 30, 2003

Description Depredation Expenses (Continued)	Ref	Narrie	Allocation Vector		Total System	Residential (AGS)	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)
Distribution Mains LowMedium Pressure - Demand LowMedium Pressure - Customer High Pressure - Customer High Pressure - Customer	DEPREX - DEPREX - DEPREX -	DEDMD DEDMC DEDMC DEDMC	DEM05a CUST01a DEM05 CUST01	••	5,341,461 \$ 5,341,461 \$ 864,018 864,018	3,526,141 \$ 837,922 476,700	1,560,180 \$ 70,880 213,202	149,444 \$ 659 21,952	5,959 \$ 35 \$ 1,652	4.714 5.62 3.562	95,023 58 67 299	5 20 20 20 20 20 20 20 20 20 20 20 20 20	10,673
rotal Ustribution Mains Services				49	7,183,505 \$	e3,057 4,903,821 \$	5,335 1,849,597 \$	51 172,106 \$	4 7,650 \$	3 8,284 \$	16 162,396 \$	79,651 \$	ייבוט 7 15,934
Customer Meters	DEPREX DESC	DESC	CUST02	÷	5,527,421 \$	5,087,144 \$	431,409 \$	4,016 \$	831 \$	525 \$	3,264 \$	232 \$	1,355
Customer Customer Accounts	DEPREX DEMC	DEMC	CUST03	s	1,302,677 \$	1,006,770 \$	234,681 \$	13,239 \$	2,682 \$	1,788 \$	41,128 \$	2,389 \$	4,469
Customer Customer Service	DEPREX DECAC	DECAC	CUST04	\$	••• •		↔ ,	6 7	€ 9	69 ,	• •	د	
Customer Total	DEPREX DECSC	ECSC	CUST05	\$	69	\$	67 ,	63 ,	6	9	9	.	
	2			\$	16,669,595 \$	12,719,842 \$	3,292,440 \$	270,871 \$	11,983 \$	12,367 \$	240,235 \$	121,857 \$	24,350

Cost of Service Study 12 Months Ended September 30, 2003

Description Other Taxes	ž	Neme	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)
Procurtment Expenses													(manual)
Demand Commodity	Н0 НО	OTTGSD OTTGSC	DEM01 COM01	67	3,902 \$ 29.373	2,153 \$	\$ 596	\$ 66 70	\$ 2	16 \$	304 \$	360 \$	24
lotal Procurement Expenses		OTTGST		÷	33,235 \$	15,906 \$	7,682 \$	30F 30F	115 \$	141	4,766 5,070 \$	3,041 3,401 \$	248 272
Storage Demand	Цо	OTTSD	DEMO2	-	460 458 S	307 13B ¢	9 002 BC1		•				
Commodity Total Storage	10	OTTSC OTTST	COM02		105,252	61,904	31,607	3,328	362 S	518 518	- 5 729	, \$ 605	- 880
Transmission				•	e nutione	C 240,015	1/0/52/ \$	17,928 \$	362 \$	518 \$	729 \$	605 \$	880
Demand Commodity			DEM03	v,	112,739 \$	75,200 \$	33,964 \$	3,575 \$	ہ י	به ,	ыя	69 ,	
Total Transmission				÷	112,739 \$	75,200 \$	- 33,964 \$	3,575 \$	•*	• •		•1 	
Distribution Expenses Commodity	ш	OTTDEC COM04	COM04	ŝ	23,547 \$	11,040 \$	5,394 \$	646 \$	\$ 98	113 \$	3.826 \$	2,441 \$	661
Distribution Structures & Equipment Demand	OIT	OTTDSD DEM04	DEM04	ŵ	119,128 \$	65,726 \$	29,396 \$	3,027 \$	228 \$	491 \$	9,279 \$	10,982 \$	719

Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Description Other Taxas (Continued)	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Industrial (AGS)	Seasonal Off- Peak (G-8)	Uncommitted Gas Service (G-7)	Firm Transportation Service (FT)	Special Contracts (SP)	Combined G6 & G7 (AAGS)
Distribution Mains Low/Medium Pressure - Demand	щ												
LowrMedium Pressure - Customer High Pressure - Demand	E		OTTDMC CUSTO1a	A	1,404,345 \$ 230,622	212,458	395,589 \$ 17,972	37,892 \$ 167	1,511 \$	1,195 \$ 1	24,093 5 15	5	2,706 10
High Pressure - Customer Total Distribution Mains	LO	OTTDMC	CUST01		17,360	120,869	54,058 1,353	5,566 13	419 1	60 6	17,064	20,196 0	1,322 2
				•	1,821,407 5	1,243,380 \$	468,971 \$	43,638 \$	1,940 \$	2,101 \$	41,176 \$	20,196 \$	4,040
Services Customer	Цо	OTTSC	CUST02	\$. 797,760 \$	734,216 \$	62,264 \$	580 \$	120 \$	76 \$	471 S	8 53	1 86
Meters Customer	що	OTTMC	CUST03	ŝ	254,725 \$	196,863 \$	45,889 \$	2,589 \$	524 \$	350 \$	8,042 \$	467 \$	874
Customer Accounts Customer	ЦО	оттсас	OTTCAC CUST04	\$	146,450 \$	131,631 \$	12,736 \$	1,159 \$	115 \$	3 83	686 \$	30 S	208
Customer Sarvice Customer	щ	оттсsc	OTTCSC CUST05	\$	13,362 \$	12,056 \$	1,130 \$	\$ %	8) 8)	5 \$	8 83	99 13	13
Total		тто		÷	3,888,055 \$	2,861,059 \$	837,954 \$	74,141 S	3,497 \$	3,903 \$	69,343 \$	38,158 \$	7,400

Seetye Exhibit 2 - 12

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Cost of Service Study 12 Months Ended September 30, 2003

Description Triferest Expense	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 (AGS)
Procurement Expenses Demand Commodity Total Procurement Expenses	INT	INTGSD INTGSC INTGSC	DEM01 COM01	6 69	ው ወ	د دی 	•• •• 	••• ••	, . ,	••• ••	دى. . , ,	69 6 .,	
Storage Demand Commodity Total Storage	INT TNT	INTSD INTSC INTSC	DEM02 COM02	69 69	629,072 \$ 629,072 \$	419,608 \$ - 419,608 \$	189,518 \$ 189,518 \$ 189,518 \$	19,946 \$ 19,946 \$, .,.	,	, , , ,
T ranscritssion Demand Commodity Total Transmission	îNî TNI	INTTD INTTC INTTC	DEM03 COM03	69 69	132,850 \$ 132,850 \$	88.615 \$ - 88,615 \$	40,023 \$ 40,023 \$	4,212 \$ 4,212 \$	• •• • <u>•</u>		• • • •		
Distribution Expenses Commodity	INI	INTDEC	COMIN	69	67	5 ,	•	نې	· • • •	· • •	ა თ	יש א	· .
Olstribution Structures & Equipment Demand	ĹNI	INTDSD	DEM04	**	120,612 \$	66,545 \$	29,762 \$	3,064 \$	231 \$	497 \$	9,395 \$	11,119 \$	728

Cost of Service Study 12 Months Ended September 30, 2003

WITDMO Demolsa 5 1,800 531,676 5,50,877 5,2031 5 1,600 5 INTDMO DEMOSa 5 1,820/256 5 1,201,634 5 531,676 5,50,877 5 2,031 5 1,607 5 INTDMO CUSTOIA 309,989 1,201,634 5 531,676 5,6027 5 2,031 5 1,607 5 1,214 INTDMO CUSTOIA 2,23,322 1,21,489 7,3168 2,630,303 5,8660 2,8677 5 2,807 5 2,803 5 5 5	Description	gaf.		Allocation		Total	Residential	Commercial	Industrial	Seasonal Off- Peak	Uncommitted Gas Service	Firm Transportation Service	Special Contracts	Combined G6 & G7						
Thution Mains Thution Mains Introduction Pressure - Demand Introduction	Iterest Expense (Continued)					oystem	(HGS)	(ccs)	(IGS)	(G-6)	(6-7)	E	(SP)	(AAGS)						
Medium Pessure - Demand Medium Pessure - Demand Medium Pessure - Ustone INT INTDM0 DEMOSa 5 1,201,634 5 531,676 5 5,027 5 2,031 5 1,607 5 Medium Pessure - Lestoner INT INTDMC CUSTO1a 339,659 285,546 241,55 2,131 5 2,431 5 1,214 1 <td>istribution Mains</td> <td></td>	istribution Mains																			
Modulini Pressure - Customer INT INTRAC CUSAN Solution Solution <td>ow/Medium Pressure - Demand</td> <td>M</td> <td>OMUTUMD</td> <td></td> <td>v</td> <td>1 000 055 6</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	ow/Medium Pressure - Demand	M	OMUTUMD		v	1 000 055 6														
M Pressure Denand Urr	ow/Medium Pressure - Customer	INT	INTOMO		•	000 000 0			50,927 \$	2,031 \$	1,607 \$	32,382 \$	\$	3,637						
h Pressure - Customer INT INTONIC Customer 1,11,11 5,1655 7,481 5,13 1,14 Disinbution Mains INT INTONIC CUSTOI 23,322 1,671,117 5,655 7,481 5,33 1,1 Disinbution Mains INT INTSC CUSTOI 23,322 1,671,117 5,650 7,481 5,2 2,807 2 2,807 2 2,807 2 2,803 5 Cleat INT INTSC CUSTO2 5 1,133,148 5 1,671,117 5 630,303 5 2,807 5 5 5 5 5 5 5 5 5 5 5 <	igh Pressure - Demand	INI	INTOMO				01007	QQL 197	225	12	2	50	•	14						
Distribution Mains 5 2.447,985 5 1.671,117 5 53,030 5 56,65 5 2.667 5 2.823 5 test INT INTSC CUSTO2 5 1,133,148 5 1,671,117 5 53,030 5 56,65 5 2,667 5 2,823 5 108 5 test tomer INT INTSC CUSTO2 5 1,133,148 5 1,042,869 5 88,441 5 82,3 5 170 5 108 5 test INT INTMC CUSTO2 5 3,0,013 5 255,669 5 59,597 5 3,362 5 4,54 5 INT INTMC CUSTO3 5 330,013 5 255,669 5 59,597 5 3,362 5 4,54 5 INT INTCAC CUSTO3 5 3,362 5 3,362 5 5 5 INT INTCAC CUSTO4 5 3,30,313 5 255,666 5 5 5 5 5 5 5 5 <th <="" colspan="6" td=""><td>gh Pressure - Customer</td><td>INT</td><td>INTOMO</td><td></td><td></td><td>504'467</td><td>162,449</td><td>72,655</td><td>7,481</td><td>563</td><td>1,214</td><td>22,934</td><td>27,143</td><td>1,777</td></th>	<td>gh Pressure - Customer</td> <td>INT</td> <td>INTOMO</td> <td></td> <td></td> <td>504'467</td> <td>162,449</td> <td>72,655</td> <td>7,481</td> <td>563</td> <td>1,214</td> <td>22,934</td> <td>27,143</td> <td>1,777</td>						gh Pressure - Customer	INT	INTOMO			504'467	162,449	72,655	7,481	563	1,214	22,934	27,143	1,777
a 2.44/.905 5 1.671,117 5 630,303 5 2,667 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 2,823 5 1/3 1/3 1/3 1/3 1/33,148 5 1,042,888 5 8,441 5 8,441 5 8,441 5 2,803 5 1/3 1/3 1/3 1/3 1/33,148 5 1,042,888 5 8,441 5 2,803 5 1/3 7 1/3 1/3 1/3 1/3 1/3 1/3 2,556.668 5 3,356.7 5 3,356 5 6 6 1/3 7 5 1/3 1/3 1/3 2 2 5 1/3 1/3 5 5 5 5 1/3 2 2 5 1/3 2 2 1/3 1/3 2 2 1/3 1/3 2 2 1/3 1/3	al Distribution Mains				•		21,489	1,818	17	-	-	ŝ	0	~						
(64 Ceta INT INTSC CUST02 5 1,133,146 5 1,042,085 5 88,441 5 823 5 170 5 108 5 Reference INT INTSC CUST02 5 1,133,146 5 1,042,085 5 88,441 5 82,55 6 7 5 108 5 Reference INT INTCAC CUST03 5 330,813 5 255,668 5 59,597 5 3,362 5 454 5 454 5 454 5 454 5 454 5 454 5 454 5 454 5 454 5 454 5 <td< td=""><td></td><td></td><td></td><td></td><td>ø</td><td></td><td>1,671,117 \$</td><td></td><td></td><td></td><td>2,823</td><td>55.341 S</td><td>27.144 \$</td><td>5.430</td></td<>					ø		1,671,117 \$				2,823	55.341 S	27.144 \$	5.430						
Moment INT INTSC CUST02 5 1,133,146 5 1,042,685 5 88,441 5 170 5 108 5 Reference INT INTMC CUST02 5 330,613 5 50,556 5 59,557 5 3,362 5 108 5 </td <td>vices</td> <td></td>	vices																			
ref INT INTMC CUST03 \$ 330,813 \$ 255,668 \$ 59,597 \$ 3,362 \$ 661 \$ 454 \$ 100 Interfecounts INT INTCAC CUST03 \$ 330,813 \$ 255,668 \$ 59,597 \$ 3,362 \$ 661 \$ 454 \$ 50 Interfecounts INT INTCAC CUST04 \$ 330,813 \$ 255,668 \$ 59,597 \$ 3,362 \$ 661 \$ 454 \$ 5 Interfecounts INT INTCAC CUST04 \$ 330,813 \$ 255,668 \$ 59,597 \$ 3,362 \$ 681 \$ 454 \$ 50 \$ 59,597 \$ 3,362 \$ 561 \$ 5 \$ 56 \$ 5 \$ 56 \$ 5 \$	Istomer	INT	INTSC	CUST02	ŝ							. 033		92.0						
Itomer INT INTMC CUST03 5 330,613 5 59,567 5 3,362 661 5 454 5 mme Accounts INT INTCAC CUST04 \$ 330,613 \$ 255,6668 \$ 59,597 \$ 3,362 \$ 454 \$ 454 \$ 454 \$ 454 \$ 454 \$ 454 \$ 454 \$ 454 \$ 45 \$ \$ 45 \$													Ť	0/7						
mer Accounts INT INTCAC CUST04 \$ <	storner	INT	INTMC	CUST03	ŝ															
Ibmer INT NTCAC CUST04 \$	tomer Accounts										ţ	10,444 \$	\$ /09	1,135						
omer Sarvice INT INTCSC CUSTOS \$ • \$ • \$ • \$ • \$ • \$ • \$ • \$ • \$ • \$	stomer	INT	INTCAC	CUST04	63	\$	6 9			•	•	•	•							
IDMEr INT INTCSC CUSTOS \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	tomer Service						•	•	•	•	•	φ ,		•						
INTT \$ 4,794,461 \$ 3,544,442 \$ 1,037,644 \$ 30,059 \$ 3,583 \$ 3,882 \$	slomer	INT	INTCSC		ŝ	\$	s	69	نه			69								
a #,/************************************			μIJ		ų															
					•			1,037,544 \$	\$ 690'06	3,689 \$	3,882 \$	75,849 \$	38,917 \$	7,571						

Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

Townshinking	à		Allocation		Total	Residential	Commercial	Industrial	Seasonal Off- Peak	Uncommitted Gas Service	Firm Transportation Service	Special Contracts	Combined G6 & G7
Net Operating income - Adjusted Test Period			vector		System	(865)	(CGS)	(165)	(<u>9-5</u>)	(6-1)	E	(SP)	(AAGS)
Operating Ravenues Sales and Transportation (1) Forfeited Discourts Miscoellaneous Revenue		REVMSR	RO1 REVFD REVMSR REVUC	6 7	84,464,397 1,264,157 643,894	55,381,690 1,099,285 413,383	21,294,813 136,238 189,619	1,890,184 15,462 21,598	214,373 2,406 3,349	107,502 2,433 3,383	3,867,393 8,335 8,827	1,708,443 3,735	321,875 4,837 6,732
Totat 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 Temperature Normatization Year-End Customer Adjustment Rate Switching and Plant Closings Removal ot DSM Revenues Total Revenue Adjustments		REVADJ1 REVADJ2 REVADJ3	REVVDT	69 69	231,796 \$ (13,022) (56,581) (41,331) (1,526,197) (1,405,335) \$	149,202 \$ 19,079 114,237 (1,041,359) (758,841) \$	68.382 \$ 66.427 (113.425) 8.682 (458.399) (428.399) (428.333) \$	7,518 \$ (36,404) 18,710 (10,176) \$	1.234 \$ (1.691) (1.691) (988) (63.851) (63.851) (4.917) (70.213) \$	1,217 S (2,247) (1,030) S	2,953 \$ 2,953 \$ (75,115) 13,838 (21,522) (110,270) \$	1.290 \$ (27.762) (26.472) \$	2,451 (3,938) (388) (83,851) (4,917) (71,243)
Total Adjusted Revenue				6 7	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 Maintenarce Expenses (2) Depreciation and Amortization Expenses Other Taxes Total Operating Expenses		TOE		s s	46,608,690 \$ 16,669,595 3,888,055 67,166,330 \$	34,439,364 \$ 12,719,842 2,861,059 50,080,265 \$	9,440,691 \$ 3,292,440 837,954 13,571,085 \$	894,701 \$ 270,871 74,141 1,239,712 \$	64,942 \$ 11,983 3,497 80,422 \$	81,214 \$ 12,367 3,903 97,484 \$	995,660 \$ 240,235 69,343 1,305,238 \$	632,109 \$ 121,857 38,158 792,124 \$	146,156 24,350 7,400 177,906
(1) "As Billed" Flevenues excluding (\$221,622,896) Gas Supply (GSC) Flevenues (2) Operation and Maintenance Expenses excluding (\$220,151,701) Gas Supply Costs and including \$585,872 of the pro forma adjustments to the test period.	as Supply (G \$220,151,701 Its to the test	SC) Revenues () Gas Supply period.	Gosts										

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Cost of Service Study 12 Months Ended September 30, 2003

Class Allocation

								Seasonal Off-	Uncommitted	Firm Transportation	Special	Combined
Description	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Peak (G-6)	Gas Service (G-7)	Service (FT)	Contracts (SP)	G6 & G7 (AAGS)
<u>Net Operating Income – Adiusted Test Period (Cont.)</u> Pro-Forma Adiustments to Excenses												
Eliminate DSM Expenses	EXADUI	REVAD14		(1.527.223)	(1.042.059)	(458.707)		(4.920)		(21.537)		(4,920)
Year-End Customer Adjustment	EXADJ2			(16,901)	34,122	(33,880)	5,589	(295)	,	(22,437)		(295)
Depreciation Expenses	EXADJ3			1,605,684	1,225,228	317,141	26,091	1,154	1,191	23,140	11,738	2,345
Labor Adjustment	EXADJ4			241,612	174,596	51,226	4,874	339	424	6,194	3,959	763
Medical Expenses Adjustment (see Func Assignment)	EXADJIS					-	•					
Pensions/Post Retirement Benefits Adjmt. (see Funct Assig)	EXADJ6											
Eliminate Advertising Expenses (see Func Assign)	EXADJ7											
Rate Case Expenses	EXADJ8	TIMO		217,131	160,719	43,980	4,168	303	376	4,638	2,945	6 81
Eliminate Amort. One-Utility Costs (see Func Assign))	EXADJ9						•					
Normalize 925 Injuries/Damages Adjmt. (See Func Assign)	EXADJ10	0										
VDT Net Savings to Shareholders Adjmt.	EXADJ11	1 LBTT		1.515.000	1.094,784	321,207	30,562	2,126	2,660	36,838	24,825	4,785
IT Staff Reduction Adjustment	EXADJ12 LBT1	2 LBTT		(113,585)	(82,080)	(24,082)	(2,291)	(159)	(199)	(2,912)	(1,861)	(359)
Office Lease Expense Adjustment	EXADU13 LBTT	3 LBTT		478.061	345.461	101.358	9.644	671	839	12,255	7,833	1,510
Storage Field Losses & Purification Adimt /see See Func Assign) FXAD.114	inn) EXAD.11	4		-								
VDT Amortization and Surcredit	EXADJ	EXADJ15 REWDT		(141.372)	(866'06)	(41,706)	(4,585)	(753)	(742)	(1,801)	(787)	(1,495)
Tolal Expense Adjustments	ADJTOT		63	2,258,407 \$	1,819,772 \$	276,537 \$	74,051 \$	\$ (1,535) \$	\$ 4,551 \$	36,380 \$	4	3,016
Net throame Before Income Taxes			69	15,542,375 \$	4,235,481 \$	7,344,715 \$	603,304 \$	\$ 71,027 \$	\$ 10,251 \$	2,432,668 \$	844,930 \$	81,279
Income Taxes		TXINC	ŝ	4,292,351	171,331	2,576,259	209,465	27,745	2,510	972,779	332,263	30,255
Net Operating income (Pro-Forma)	TOM		÷	11,250,024 \$	4,064,150 \$	4,768,455 \$	393,840 \$	\$ 43,282 \$	\$ 7,741 \$	1,459,869 \$	512,667 \$	51,024
Unadusted Net Cost Rate Base		1	\$	316,046,375 \$	232,588,676 \$	69,651,241 \$	6,130,531 \$	\$ 236,970 \$	247,091 \$	4,781,862 \$	2,410,004 \$	484,061
Hate Base Adjustments Net Cost Rate Base			w w	316.046.375 \$	232.588.676 \$	69.651,241 \$	6,130,531 \$	236,970 \$	\$ 247,091 \$; 4,781,862 \$	2,4	484,061
Rate of Return - Pro-Forms			╞	3.56%	1.75%	6.85%	6.42%	18.26%	3.13%	30.53%	21.27%	10.54%

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

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Cost of Service Study 12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Seasonal Off- Peak (G-6)	Uncommittad Gas Service (C-7)	Firm Transportation Service	Special Contracts	Combined G6 & G7 (AAGC)
<u>Net Operating Income – Adjusted For Increase</u>				ļ		7			6-1		(1)	(34)	AAUO
Test Year Operating Income				\$	11,250,024 \$	4,064,150 \$	4,768,455 \$	393,840 \$	\$ 43,262 \$	7,741 \$	1,459,889 \$	512,667 \$	51,024
Proposed Increase Increase In Miscellaneous Charges - Olsc/Recon Increase In Miscellaneous Charges - Other			REVFD REVUC	6	18,980,514 \$ 12,006 112,194	17,187,887 10,440 72,029	1,593,870 1,294 33.040	198,751 147 3,763	(33,450) 23 584	33,456 23 590	79 1,538	· · 8	6 46 1,173
incrementa! Income Taxes					7,787,731	7,039,984	663,711	82,612	(13,388)	13,888	659	265	499
Net Operating Income Adjusted for Increase					22,567,007	14,294,522	5,732,948	513,889	23,627	27,922	1,460,847	513,052	51,749
Net Cost Rate Base (Same as Above)				69	316,046,375 \$	232,588,676 \$	69,651,241 \$	6,130,531 \$	236,970 \$	247,091 \$	4,781,862 \$	2,410,004 \$	484,061
Rate of Return – Proposed				Ц	7.14%	6.15%	8.23%	8.36%	10.05%	11.30%	30.55%	21.29%	10.69%

Cost of Service Study 12 Months Ended September 30, 2003

			:					Seasonal Off-	Uncommitted	Firm Transportation	Special	Combined
Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (JGS)	Peak (G-6)	Gas Service (G-7)	Service (FT)	Contracts (SP)	G6 & G7 (AAGS)
Allocation Factors												
Commodity												
Procurement Expenses		COM01		51,831,371	24,301,580	11,872,746	1,422,303	189,489	249,256	8.422,337	5,373,660	438,745
Stereo					0.468659	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
		COM03		29,850,522	19,258,162	9,020,738	943,858	102,765	146,809	206,698	171,492	249,574
		COMO		51,831,371	24,301,580	11,872,746	1,422,303	169,489	249,256	8,422,337	5,373,660	438,745
Adjusted Deliveres				50,462,077	23,678,990	11,504,939	1,409,035	185,781	244,029	8,184,029	5,255,275	429,810
Demand												
Procurement Expenses		DEM01		629,947	347.558	155.444	16.005	1.204	2,597	49.067	58 072	3 803
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		DEMON		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		526,486	347.558	153,781	14,730	587	465	9.366		1.052
Customer												
High Pressure Distrib Mains (yr-end cust.)		CUST01		311,815	287,183	24.295	230	18	12	12	4	90
Low/Med Pres. Distrib Mains (yr-end cust.)		CUST01a		311,736	287 183	24,293	226	2	in	2 02		1
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	5	75	4	8
Customer Accounts		CUST04		6,416,144	5,766,908	557,993	50,774	5,030	4,069	30,059	1.311	660'6
Customer Service		CUST05		317,618	286,590	26,868	2,280	180	120	1,500	80	300
Forfeited Discounts		REVFD		1.00000	0.869580	0.107770	0.012231	0.001903	0.001923	0.006593	•	0.003826

Cost of Service Study 12 Months Ended September 30, 2003

			Alfocation					Seasonal Off-	Uncommitted	Firm Transportation	Special	Combined
Description Allocation Factors Continued	Ref	Name	Vector	System	(AGS)	(CGS)	(IGS)	(G-6)	Gas Service (G-7)	Service (F1)	Contracts (SP)	G6 & G7 (AAGS)
Taxable Income Actual												
Net Income Before Income Tax		NIBIT	57	15,542,375 \$	\$ 4,235,481 \$	7,344,715 \$	603,304 \$	71,027 \$	10,251 \$	2,432,668 \$	844,930 \$	81,279
Interest Expense Interest Adjustment		INT	6 69	4,794,481 \$ 374,675	\$ 3,544,442 \$ 276,988	1,037,644 \$ 81,089	90,059 \$ 7,038	3,689 \$ 288	3,882 \$ 303	75,849 \$ 5,927	38,917 \$ 3,041	7,571 592
Taxable income		TXINC	67	t0,373,219 \$	\$ 414,051 \$	6,225,962 \$	506,208 \$	67,050 \$	6,066 \$	2,350,891 \$	802,972 \$	73,116
Total Distribution Expense		DISTRT	67	21,699,963 \$	\$ 15,496,863 \$	4,631,478 \$	401,935 \$	25,542 \$	30,983 \$	671,239 \$	441,922 \$	56,525
Meter Cost				35,108,430	27,133,445 0.772847	6,324,889 0.180153	356,807 0.010163	72,274 0.002059	48,183 0.001372	1,108,443 0.031572	64,389 0.001834	120,457 0.003431
Number of Customers				311,815	287,183	24,295	230	18	12	62	4	R
Services Cast				120,258,423	110,679,462 0.920347	9,386,042 0.078049	87,372 0.000727	18,073 0.000150	11,414 0.00095	71,021 0.000591	5,040 0.000042	29,487 0.000245
Actual Revenue DSM Allocation	-	REVUC REVADJ4		294,515,343 (1,515,759)	189,080,204 (1,034,237)	86,731,073 (455,264)	9,878,763	1,531,769 (4,883)	1,547,480	4,037,612 (21,375)	1,708,443	3,079,249 (4,883)
VDT Revenue		REVVDT		(1,236,131) 231,796	(795,671) 149,202	(364,672) 68,382	(40,091) 7,518	(6,580) 1,234	(6,492) 1,217	(15,746) 2,953	(6,879) 1,290	(13,072) 2,451

Seelye Exhibit 3

Gas Cost of Service Study Storage Demand Cost Allocation Factor

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LOUISVILLE GAS AND ELECTRIC COMPANY Summary of Allocation of Underground Storage Investment Based on Design Winter

Calculation of Maximum Class Demands On February 20th Design Day @ Zero Degrees <u>For Determination of Demand Allocation Factors</u>		Res Rate	Com	Ind Cho
	Total	RGS	CGS	1GS
Non-Temp Sensitive Load (per Day)	25,446	14,201	9,605	1,640
Temp Sensitive Load (per Degree Day)	6,409	4,329	1,893	187
Calculated Daily Requirements at 0 Degrees	442,031	295,586	132,650	13,795
Percentage of Total		66.87%	30.01%	3.12%
Allocation of Underground Storage				
Total Allocated Withdrawals Thru February 19th	Storage Withdrawals	Res Rate RGS	Com Rate CGS	Ind Rate IGS
November December January Feb. 1-19	547,207 1,793,502 3,152,425 2,062,897	368,862 1,192,163 2,099,235 1,371,209	162,153 543,215 952,167 624,830	16,192 58,124 101,023 66,858
Total	7,556,031	5,031,469	2,282,365	242,197
Balance of Working Gas Allocated on the Basis of 0 Degree Feb. 20 Design Day	5,143,969	3,439,772	1,543,705	160,492
Total Working Gas	12,700,000	8,471,241	3,826,070	402,689
Total Allocation Factor For Underground Storage	1.00000	0.667027	0.301265	0.031708

LOUISVILLE GAS AND ELECTRIC COMPANY Allocation of Underground Storage Investment Based on Design Winter (November)

		Res Rate RGS	Com Rate CGS	ind Rate IGS	Total				
Non-Temperature Sensitive Łoad (per Day)	(per Day)	14,201	9,605	1.640	25 446				
Temperature Sensitive Load (per Degree Day)	Degree Day)	4,329	1,893	187	6,409				
	ļ		Requirements	ts			Stor	Storage Allocation	
		Res	Com	pul		Storane -	Hee Hee		
	Heating	Rate	Rate	Rate		Withdrawals	Rate	Bata	
Date	Degree Days	RGS	CGS	IGS	Total	(Injections)	RGS	CGS	lGS
-	18	92,123	43,679	5.006	140,808	c	c	c	C
2	13	70,478	34,214	4.071	108 763				
ŋ	12	66,149	32.321	3.884	102 354			00	00
4	7	44,504	22,856	2.949	20,309	-26.025	-16.473	-8 AED	1,000
S	11	61,820	30,428	3,697	95,945	-29.756	-19,173	9 437	-1 147
Q	24	118,097	55,037	6,128	179,262	0	0	0	0
2	22	109,439	51,251	5,754	166,444	0	0	00	0 0
ŝ	14	74,807	36,107	4,258	115,172	-16,730	-10,867	-5,245	-619
5) (1		61,820	30,428	3,697	95,945	-35,957	-23,168	-11,403	-1,386
2;	9 ç	40,175	20,963	2,762	63,900	-68,002	-42,754	-22,309	-2,939
= \$	13	70,478	34,214	4,071	108,763	-23,139	-14,994	-7,279	-866
29	20	100,781	47,465	5,380	153,626	21,724	14,251	6,712	761
10	27	131,084	60,716	6,689	198,489	33,882	22,376	10,364	1,142
4	23	139,742	64,502	7,063	211,307	33,289	22,015	10,162	1,113
<u>0</u>		144,071	66,395	7,250	217,716	32,707	21,643	9,974	1,089
<u></u>	28	135,413	62,609	6,876	204,898	32,134	21,237	9,819	1,078
2	42	196,019	89,111	9,494	294,624	47,164	31,379	14,265	1,520
20 0	45	209,006	94,790	10,055	313,851	66,391	44,212	20,052	2,127
2	44	204,677	92,897	9,868	307,442	59,982	39,933	18,124	1,925
02	ۍ ئ	165,716	75,860	8,185	249,761	28,104	18,647	8,536	921
17	49	226,322	102,362	10,803	339,487	92,027	61,351	27,748	2,928
22	20	230,651	104,255	10,990	345,896	98,436	65,639	29,669	3,128
23	43	200,348	91,004	9,681	301,033	53,573	35,655	16,195	1,723
24	34	161,387	73,967	7,998	243,352	27,902	18,504	8,481	917
25	37	174,374	79,646	8,559	262,579	27,413	18,204	8,315	894
26	38	178,703	81,539	8,746	268,988	27,427	18,221	8,314	892
27	30	144,071	66,395	7,250	217,716	26,462	17,511	8,070	881
28	26	126,755	58,823	6,502	192,080	-49,001	-32,336	-15,006	-1,659
29	36	170,045	77,753	8,372	256,170	29,313	19,458	8,897	958
30	34	161,387	73,967	7,998	243,352	57,889	38,391	17,595	1,903
- H									

Seelye Exhibit 3 Page 2 of 5

16, 192

162,153

368,862

547,209

6,070,032

204,036

1,855,554

4,010,442

828

Total

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LOUISVILLE GAS AND ELECTRIC COMPANY Allocation of Underground Storage Investment Based on Design Winter (December)

Ind Rate IGS 1,640 187 Com Rate CGS 9,605 1,893 Res Rate RGS 14,201 4,329 Non-Temperature Sensitive Load (per Day' Temperature Sensitive Load (per Degree Day)

25,446 6,409

Total

Com Ind Storage Res Com Rate Total Withdrawals Rate Total 6502 15.02 192.080 24.227 15.988 7,419 64,502 7063 211.307 24.273 25.965 10.778 11 64,502 7063 211.307 24.457 25.65 12.724 11 64,502 7063 211.307 21,433 55.65 10.778 23.311 10.778 89,111 9.444 29.465 41,662 27,565 12.724 11 89,111 9.444 29.465 41,605 55.65 14,722 26,96 23.31 89,111 9.444 29.266 60.37 23.324 13.745 27.465 13.765 89,111 9.442 2666 9.07 28.324 24.66 24.66 13.316 89,576 10,422 25.65 14,405 25.66 3.01 27.46 13.316 27.415 27.416				Silialialinhau				Stor	Storage Allocation	
Perform Rate Rate Rate Rate Rate Rate Total Cost Total Milections Rate Rate Rate Total Milections Rate Total T		:	Hes	Com	Pul		Storage	Res	Com	pul
Degree Days RGS COS Total Injectional RGS COS 1 136/15 55.02 192.000 24.227 15.988 7.41 2 138/142 64.502 192.000 24.227 15.988 7.41 2 138/142 64.503 55.67 7.063 211.307 25.673 25.331 10.778 7.41 2 138/142 64.503 55.673 25.2004 14.222 25.644 26.665 10.778 7.665 10.778 7.65 2 136/10 88.11 9.447 24.67 14.488 9.575 4.467 22.606 14.225 6.606 6.605 24.67 26.606 6.601 24.67 26.606 6.601 24.67 26.606 6.601 24.67 26.606 6.601 24.67 26.606 6.601 24.67 24.67 24.67 24.67 24.67 24.67 24.67 24.67 24.67 24.67 24.67 26.666 26.666 <	1	Heating	Rate	Rate	Rate		Withdrawals	Rate	Rata	
26 126/55 58,02 65,02 192,000 24,227 15,988 7,419 28 135,413 65,02 59,01 24,899 35,273 23,311 10,778 28 135,413 65,02 5,67 7,063 115,173 22,046 35,273 23,311 10,778 27 196,010 88,111 94,46 26,67 56,67 56,67 56,67 56,67 56,71 23,311 10,778 27 196,010 88,111 94,46 23,315 56,71 16,600 23,315 56,619 23,315 10,778 46,77 22,615 64,93 23,01 10,778 46,77 22,615 64,93 23,01 10,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 16,778 23,618 17,772 24,617 22,615 14,477 26,615 24,617 17,728 24,617	Date	Degree Days	RGS	COS	IGS	Totaí	(Injections)	RGS	CGS	IGS
2 135,413 62,609 6,876 204,886 35,77 23,311 10,775 23,311 10,775 7 1 74,807 36,107 36,	****	26	126,755	58,823	6,502	192.080	24 227	15 988	7 419	008
23 139/42 64.502 7.063 21.307 41.662 7.561 27.76 4 14 7.407 36.107 4.263 115,172 12,172 12,704 14.292 6.888 4 105,110 36.107 4.263 115,172 21,043 14.292 6.888 4 116,600 57,719 9.307 288,275 9.307 25.164 9.576 10.429 26.065 9.307 25.164 9.571 26.166 9.571 26.166 9.307 27.64 13.766 13.751 26.066 9.307 27.64 13.766 <td>N</td> <td>28</td> <td>135,413</td> <td>62,609</td> <td>6,876</td> <td>204,898</td> <td>35.273</td> <td>23.311</td> <td>A77.01</td> <td>1 184</td>	N	28	135,413	62,609	6,876	204,898	35.273	23.311	A77.01	1 184
14 7,407 36,107 4,258 115,172 22,004 14,252 6,567 4 7 24,6011 49,336 5,567 16,0055 14,478 95,12 4,477 4 11,6110 43,336 5,567 16,0055 14,478 95,12 4,477 4 21,66019 89,170 10,055 313,651 66,033 4,577 26,615 66,034 4,577 26,615 26,064 3,301 26,515 66,034 26,515 66,034 27,315 26,965 3,301 27,616 3,301 27,616 3,301 27,756 4,477 26,615 3,001 27,756 6,966 3,301 27,756 4,477 26,616 3,301 27,756 27,618 13,796 27,645 23,010 27,645 23,010 27,645 23,010 27,447 23,010 23,756 4,477 26,616 3,010 27,645 23,010 23,765 13,101 27,645 13,101 27,645 23,010 23,765	ო	53	139,742	64,502	7,063	211.307	41 682	27,565	12 724	1 202
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	4	14	74,807	36,107	4,258	115,172	22.004	14 292	6.898	814
42 196.019 88,111 9.44 $294,624$ $74,772$ $49,747$ $22,606$ 41 191,600 $91,790$ $91,790$ $93,79$ $26,664$ $97,751$ $57,518$ $26,006$ 41 $217,664$ $96,57$ $10,429$ $326,669$ $99,189$ $66,091$ $29,931$ 29 $91,747$ $27,764$ $96,57$ $10,429$ $326,669$ $99,189$ $66,091$ $29,931$ 29 $91,732$ $46,57$ $5,968$ $307,442$ $79,56$ $33,71$ $57,518$ $53,324$ $24,61$ $33,01$ 29 $91,732$ $46,572$ $5,932$ $46,603$ $47,72$ $27,64$ $13,01$ 21 $105,110$ $49,356$ $41,72$ $56,333$ $41,72$ $56,930$ $6,315$ $16,571$ $7,347$ $27,64$ $13,01$ 26 $125,410$ $66,930$ $47,451$ $25,64$ $33,01$ $47,51$ $27,64$ $13,273$ 210 <	ഗ	21	105,110	49,358	5,567	160,035	14 483	9.512	4 467	
45 $209,006$ $94,790$ $10,055$ $313,851$ $86,371$ $57,518$ $20,034$ $29,912$ $29,013$ $29,010$ $29,013$ $29,010$ $29,013$ $29,010$ <t< td=""><td>Q</td><td>42</td><td>196,019</td><td>89,111</td><td>9,494</td><td>294,624</td><td>74.772</td><td>49 747</td><td>22,615</td><td>500 C</td></t<>	Q	42	196,019	89,111	9,494	294,624	74.772	49 747	22,615	500 C
41 191,650 $87,216$ 9,307 288,15 60,735 40,394 66,091 29,918 66,091 29,931 29 139,42 64,502 7,063 211,307 28,198 66,091 29,331 20 19 92,123 44,502 7,063 211,307 45,194 29,333 24,111 20 19 95,455 5,506 144,000 4,5172 45,174 29,986 13,796 33,341 21 06,101 28,455 5,500 6,315 155,71 10,663 2,174 29,366 3,01 21 116 86,455 5,600 6,816 26,450 5,31 13,773 14,451 29,310 13,629 21 135,413 62,600 6,816 24,125 44,007 29,333 13,477 21 144,007 55,603 6,816 24,125 44,007 29,333 12,790 21 144,007 55,603 6,176 24,125 44,6	2	45	209,006	94,790	10,055	313,851	86.371	57.518	26.086	2 7 FT
47 $217,644$ 96,576 $10,429$ $326,669$ $99,169$ $66,091$ $29,931$ 29 139,742 $82,323$ $43,579$ $5,006$ $147,217$ $57,928$ $53,234$ $24,161$ 29 139,742 $84,572$ $5,006$ $147,217$ $45,928$ $53,234$ $24,161$ 27 16 $83,455$ $45,572$ $5,133$ $147,217$ $47,244$ $27,966$ $3,301$ 27 105,110 $49,356$ $5,6330$ $5,5133$ $147,217$ 0	ŝ	41	191,690	87,218	9,307	288,215	60.735	40.394	18.379	1.961
44 204677 $82,697$ $9,668$ $307,442$ $7,962$ $53,234$ $24,161$ 1 $82,452$ $45,572$ $5,103$ $147,210$ $4,224$ 2764 $13,766$ 1 $86,452$ $45,572$ $5,103$ $147,217$ $10,663$ $6,966$ $3,301$ 2 1 $105,110$ $49,572$ $5,193$ $147,217$ $10,663$ $6,966$ $3,301$ 2 1 $105,110$ $49,572$ $5,193$ $147,217$ $10,663$ $6,986$ $3,301$ 2 1 $106,110$ $49,356$ $14,727$ $29,133$ $13,477$ 2 1 $22,4125$ $44,577$ $29,301$ $13,275$ 3 $144,071$ $66,395$ $7,437$ $224,125$ $44,567$ $29,303$ $13,477$ 3 $114,071$ $66,395$ $7,256$ $41,455$ $28,333$ $12,790$ 3 $114,071$ $66,395$ $7,250$ $217,716$	თ (47	217,664	98,576	10,429	326,669	99,189	66,091	29.931	3,167
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	e :	44	204,677	92,897	9,868	307,442	79,962	53.234	24,161	2.567
	= ;	53	139,742	64,502	7,063	211,307	45,194	29,888	13,796	1.511
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2	8	92,123	43,679	5,006	140,808	4,224	2,764	1,310	150
16 83,465 39,893 4,632 127,990 0 <th0< th=""> 0 0 <th0< th=""></th0<></th0<>	2	19	96,452	45,572	5,193	147,217	10,663	6,986	3,301	376
21 105,110 49,356 5,567 160,035 25,759 16,918 7,945 25 122,426 56,930 6,315 185,671 44,451 29,310 13,473 28 123,413 62,609 6,876 204,898 44,007 29,083 13,447 31 148,400 61,538 7,437 224,125 44,671 29,683 13,473 36 173,703 81,539 8,746 289,588 61,930 41,143 18,773 36 144,071 66,395 7,250 217,716 42,279 28,333 12,970 37 144,071 66,395 7,250 217,716 42,773 28,333 12,970 38 176,045 7,437 24,125 41,433 18,773 29,170 38 176,046 6,876 204,898 61,930 41,443 12,990 38 144,07 165,311 27,407 12,653 12,790 12,790 38 <	4	16	83,465	39,893	4,632	127,990	o	0	0	0
25 122,426 56,330 6,315 185,671 44,451 29,310 13,629 28 135,413 62,669 6,876 204,898 44,007 29,083 13,447 38 178,703 88,288 7,437 224,125 44,007 29,083 13,447 38 178,703 81,85 26,988 6,170 29,083 13,473 36 157,713 81,85 27,407 29,083 13,477 30 144,071 66,395 7,250 217,716 42,279 27,937 12,790 30 144,071 66,395 7,250 217,307 41,443 27,407 12,651 30 144,071 66,395 7,250 217,307 41,443 27,407 12,651 31 148,400 68,76 204,898 41,858 27,407 12,651 31 157,044 64,372 28,418 41,443 27,407 12,502 33 157,045 21,307 <	15	21	105,110	49,358	5,567	160,035	25,759	16,918	7,945	896
28 135,413 62,609 6,876 204,898 44,007 29,083 13,447 31 148,400 68,288 7,437 224,125 43,568 28,848 13,275 35 165,716 75,860 8,185 224,125 43,568 28,848 13,275 36 165,716 75,860 8,185 224,125 43,568 28,333 12,970 30 144,071 66,395 7,250 217,716 42,279 27,908 12,5970 30 144,071 66,395 7,250 211,307 41,443 27,407 12,651 28 135,413 65,395 7,250 211,307 41,032 27,407 12,651 31 144,007 66,395 7,437 224,125 41,032 27,407 12,651 31 148,400 68,288 7,437 21,1307 41,032 27,407 12,651 33 157,058 7,71753 8,372 256,170 40,526 26,961 </td <td>16</td> <td>25</td> <td>122,426</td> <td>56,930</td> <td>6,315</td> <td>185,671</td> <td>44,451</td> <td>29,310</td> <td>13,629</td> <td>1.512</td>	16	25	122,426	56,930	6,315	185,671	44,451	29,310	13,629	1.512
31 148,400 68,288 7,437 $224,125$ 43,568 $28,948$ 13,275 38 178,703 81,539 8,746 268,988 61,930 41,143 18,773 35 165,716 75,860 8,185 249,761 42,703 28,333 12,970 36 144,071 66,395 7,250 217,716 42,703 28,333 12,970 30 144,071 66,395 7,250 217,716 42,703 28,333 12,970 31 145,071 66,395 7,250 211,307 41,453 27,407 12,651 33 155,413 62,609 6,876 266,943 7,331 27,407 12,651 31 148,400 68,28 7,337 211,307 41,433 27,407 12,551 33 157,058 72,074 7,811 236,943 40,626 26,667 12,235 33 157,058 72,074 7,811 236,943 40,224 26,667<	11	87	135,413	62,609	6,876	204,898	44,007	29,083	13,447	1.477
38 $178,703$ $81,539$ $8,746$ $268,988$ $61,930$ $41,443$ $18,773$ $18,773$ 35 $165,716$ $75,860$ $8,185$ $249,761$ $42,703$ $28,333$ $12,970$ 30 $144,071$ $66,395$ $7,250$ $217,716$ $42,279$ $27,978$ $12,970$ 28 $135,413$ $62,609$ $6,876$ $204,898$ $41,858$ $27,407$ $12,993$ 29 $139,742$ $64,502$ $7,437$ $224,125$ $41,032$ $27,407$ $12,651$ 31 $144,400$ $68,288$ $7,437$ $224,125$ $41,0322$ $25,965$ $12,235$ 33 $157,038$ $7,377$ $224,125$ $41,0322$ $25,6663$ $12,235$ 33 $157,038$ $7,377$ $224,125$ $40,626$ $26,967$ $12,235$ 33 $157,038$ $8,372$ $226,412$ $40,626$ $26,967$ $12,233$ 42 $236,93915$ 123	18	31	148,400	68,288	7,437	224,125	43,568	28,848	13,275	1 446
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	19	38	178,703	81,539	8,746	268,988	61,930	41,143	18.773	2.014
30 144,071 66,395 7,250 217,716 42,279 27,978 12,893 28 135,413 62,609 6,876 204,898 41,858 27,663 12,790 29 139,742 64,502 7,053 211,307 41,443 27,407 12,651 31 148,400 68,288 7,437 224,125 41,632 27,169 12,502 36 170,045 77,753 8,372 226,170 40,626 26,967 12,331 33 157,058 77,753 8,372 236,943 40,224 26,663 12,235 42 196,019 89,111 24,944 294,624 61,357 40,822 18,558 59 256,612 12,533 40,224 26,663 12,235 46,46 59 256,612 12,673 403,577 155,871 104,131 46,846 50 269,612 121,292 12,673 403,577 155,871 104,131 46,446 <	8	35	165,716	75,860	8,185	249,761	42,703	28,333	12,970	1,399
28 135,413 62,609 6,876 204,898 41,858 27,663 12,790 29 139,742 64,502 7,063 211,307 41,443 27,407 12,651 31 148,400 68,288 7,437 224,125 41,032 27,169 12,502 36 170,045 77,753 8,372 256,170 40,626 26,967 12,331 33 157,058 72,074 7,811 236,943 40,526 26,967 12,333 42 196,019 89,111 24,944 294,624 61,357 40,822 18,558 12,235 59 256,612 121,292 12,673 403,577 155,871 104,131 46,846 4 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 50 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 50 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 <tr< td=""><td>2</td><td>30</td><td>144,071</td><td>66,395</td><td>7,250</td><td>217,716</td><td>42,279</td><td>27,978</td><td>12,893</td><td>1,408</td></tr<>	2	30	144,071	66,395	7,250	217,716	42,279	27,978	12,893	1,408
29 139,742 64,502 7,063 211,307 41,443 27,407 12,651 31 148,400 68,288 7,437 224,125 41,032 27,169 12,502 36 170,045 77,753 8,372 256,170 40,626 26,967 12,331 33 157,058 72,074 7,811 236,943 40,526 26,967 12,331 42 196,019 89,111 9,494 294,624 61,357 40,822 18,558 1 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 52 239,309 108,041 11,364 358,774 101,1008 74,057 33,434 5 3,434 5 3,434 5 5 6 5 5 6 5 5 6 26,563 10,4131 46,84	22	28	135,413	62,609	6,876	204,898	41,858	27,663	12,790	1.405
31 148,400 68,288 7,437 224,125 41,032 27,169 12,502 36 170,045 77,753 8,372 256,170 40,626 26,967 12,331 33 157,058 72,074 7,811 236,943 40,626 26,967 12,331 42 196,019 89,111 9,494 294,624 61,357 40,822 18,558 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 6,225 6 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 6,225 6 59 269,612 121,292 12,673 403,577 155,871 104,131 46,925 3,434 5 52 239,309 108,041 11,364 358,774 111,008 74,057 3,434 5 47,057 3,434 5 4,334 5,434 5 5,434 5,434 5,3,434 5 <t< td=""><td>2</td><td>53</td><td>139,742</td><td>64,502</td><td>7,063</td><td>211,307</td><td>41,443</td><td>27,407</td><td>12,651</td><td>1 385</td></t<>	2	53	139,742	64,502	7,063	211,307	41,443	27,407	12,651	1 385
36 170,045 77,753 8,372 256,170 40,626 26,967 12,331 33 157,058 72,074 7,811 236,943 40,524 26,663 12,235 42 196,019 89,111 9,494 294,624 61,357 40,822 18,558 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 52 239,309 108,041 11,364 358,774 111,008 74,057 33,434 2 1,062 5,037,629 2,308,121 249,434 7,595,154 1,923,163 543,215 543,215 543,215 543,215 543,215 543,215 543,215	4	31	148,400	68,288	7,437	224,125	41,032	27,169	12,502	1,362
33 157,058 72,074 7,811 236,943 40,224 26,663 12,235 42 196,019 89,111 9,494 294,624 61,357 40,822 18,558 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 66 299,915 13,4543 13,982 448,440 200,734 134,250 60,225 6 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 5 1,062 5,037,629 2,308,121 249,434 7,595,184 1,793,500 1,192,163 543,215 56	9 8	99	170,045	77,753	8,372	256,170	40,626	26,967	12,331	1,328
42 196,019 89,111 9,494 294,624 61,357 40,822 18,558 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 2 66 299,915 13,4543 13,982 448,440 200,734 134,250 60,225 6 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 4 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 3 34,34 3 1,062 5,037,629 2,308,121 249,434 7,595,184 1,793,500 1,192,163 543,215 56	8	33	157,058	72,074	7,811	236,943	40,224	26,663	12,235	1,326
59 269,612 12,1292 12,673 403,577 155,871 104,131 46,846 66 299,915 134,543 13,982 448,440 200,734 134,250 60,225 1 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 1 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 1 1,062 5,037,629 2,308,121 249,434 7,595,184 1,793,500 1,192,163 543,215 51	21	42	196,019	89,111	9,494	294,624	61,357	40.822	18,558	1 977
66 299,915 134,543 13,982 448,440 200,734 134,250 60,225 1 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 46 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 3 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 3 60 10,062 5,037,629 2,308,121 249,434 7,595,184 1,793,500 1,192,163 543,215 51	58	29	269,612	121,292	12,673	403,577	155,871	104,131	46,846	4,895
1 59 269,612 121,292 12,673 403,577 155,871 104,131 46,846 52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 1 1,062 5,037,629 2,308,121 249,434 7,595,184 1,793,500 1,192,163 543,215 5	53	99	299,915	134,543	13,982	448,440	200,734	134,250	60,225	6,259
52 239,309 108,041 11,364 358,714 111,008 74,057 33,434 1 11,062 5,037,629 2,308,121 249,434 7,595,184 1.793,500 1.192,163 543,215 5	8	59	269,612	121,292	12,673	403,577	155,871	104,131	46,846	4.895
1,062 5,037,629 2,308,121 249,434 7,595,184 1.793,500 1.192,163 543,215	in i	52	239,309	108,041	11,364	358,714	111,008	74,057	33,434	3,517
	otal	1,062		2,308,121	249,434	7,595,184	1.793.500	1.192.163	543.215	58 124

Seelye Exhibit 3 Page 3 of 5

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Total	25,446 6,409
Ind Rate IGS	1,640 187
Com Rate CGS	9,605 1,893
Res Rate RGS	14,201 4,329
	Non-Temperature Sensitive Load (per Day) Temperature Sensitive Load (per Degree Day)

	ľ		Requirements			ļ	Stor	Storage Allocation	
	:	Hes	Com	[nd		Storage	Res	Com	pul
ć	Heating	Rate	Rate	Rate		Withdrawals	Rate	Rate	Rate
Uale	Uegree Days	RGS	CGS	lGS	Total	(Injections)	RGS	CGS	IGS
-	23	113,768	53,144	5,941	172,853	12.740	8.385	3.917	438
2	47	217,664	98,576	10,429	326,669	121.433	80.912	36.644	3 877
n	51	234,980	106,148	11,177	352,305	147 069	98 No2	44.311	1.0,017 A 666
4	41	191,690	87,218	9,307	288,215	82.979	55 189	25.111	2 680
ഗ	42	196,019	89,111	9,494	294.624	97.482	64.857	20.484	2,000
9	41	191,690	87,218	9,307	288,215	97.418	64 792	29.480	3 145
~	38	178,703	81,539	8,746	268,988	59 993	39,857	18 186	00
æ	52	239,309	108,041	11,364	358,714	135 280	60 249	40.745	100,1
თ	50	230,651	104,255	10,990	345,896	122.462	81660	36 911	2 201 2 201
9	47	217,664	98,576	10,429	326,669	103,235	68,787	31,152	100,0 905 E
= ;	52	239,309	108,041	11,364	358,714	135,280	90,249	40,745	4.286
12	39	183,032	83,432	8,933	275,397	82,012	54,506	24,846	2.660
13	28	135,413	62,609	6,876	204,898	12,488	8,253	3.816	419
4	43	200,348	91,004	9,681	301,033	108,623	72,292	32,837	3,493
<u></u>	53	243,638	109,934	11,551	365,123	141,689	94,546	42,661	4,482
₽ (11	347,534	155,366	16,039	518,939	295,505	197,900	88,472	9,133
2 !	65	295,586	132,650	13,795	442,031	218,597	146,176	65,599	6.822
22	20	230,651	104,255	10,990	345,896	136,901	91,289	41,263	4,350
2	34	161,387	73,967	7,998	243,352	49,967	33, 137	15,188	1.642
23	24	118,097	55,037	6,128	179,262	22,853	15,055	7,016	781
5	53	139,742	64,502	7,063	211,307	42,429	28,059	12,952	1.418
ន ខ	35	165,716	75,860	8,185	249,761	80,083	53, 135	24,324	2,624
N I	27	131,084	60,716	6,689	198,489	31,210	20,611	9,547	1 052
24 4	34	161,387	73,967	7,998	243,352	74,474	49,390	22,636	2,448
S 8	41	191,690	87,218	9,307	288,215	130,385	86,718	39,456	4,210
5	37	174,374	79,646	8,559	262,579	103,774	68,914	31,477	3,383
2	88 19	157,058	72,074	7,811	236,943	64,674	42,869	19,673	2,132
82 3	36	170,045	77,753	8,372	256,170	98,340	65,278	29,848	3.214
67 G	4	191,690	87,218	9,307	288,215	115,946	77,115	35,087	3.744
8	41	191,690	87,218	9,307	288,215	115,946	77,115	35,087	3.744
5	38	178,703	81,539	8,746	268,988	111,158	73,848	33,696	3,614
Total	1,289	6,020,312	2,737,832	291,883	9,050,027	3,152,425	2,099,235	952,167	101,023
								Seely	Seelye Exhibit 3
								<u>n</u> .	Page 4 of 5

LOUISVILLE GAS AND ELECTRIC COMPANY	based on Design Winter
Allocation of Underground Storage Investment	(February)

Com Ind Rate Rate CGS IGS	-
ŭœ̃ŭ	9.6 1.8
Res Rate RGS	14,201 4,329
	Non-Temperature Sensitive Load (per Day) Temperature Sensitive Load (per Degree Day)

Total 25,446 6,409

			Requirements	Its			Stor	Storage Allocation	
	:	Res	Com	pul		Storade	Rec	Com	Per
	Heating	Rate	Rate	Rate		Withdrawale	Deto		
Date	Degree Days	RGS	CGS	IGS	Total	(Injections)	RGS	CGS	Hate IGS
	53	243,638	109.934	11 551	365 123	171 100	110 100		
2	48	221 993	100 460	10615	900 070	1.4,103	10,139	52,431	5,509
e	45				333,U/8	142,094	94,704	42,861	4,529
4	e e	200,602	34,73U	10,055	313,851	136,332	90,789	41,175	4,368
r u		C40'0/1	17,753	8,372	256,170	96,211	63,865	29,202	3 144
0 0	08	144,071	66,395	7,250	217,716	67,919	44.945	20.713	2 262
0 1	27	131,084	60,716	6,689	198,489	31,408	20.742	9.607	1 058
~ "	28	135,413	62,609	6,876	204,898	65,535	43.311	20.025	2 199
0	28	135,413	62,609	6,876	204,898	58,209	38,469	17 786	1 053
מ י	45	209,006	94,790	10,055	313,851	130.187	86.697	30,310	174 K
₽ :	70	317,231	142,115	14,730	474,076	305,395	204.357	91549	0 480
=	41	191,690	87,218	9,307	288,215	119 534	79.501	36.179	
5	42	196,019	89,111	9,494	294,624	156.968	104 434	47.476	0,000 70,058
13	31	148,400	68,288	7,437	224,125	116.381	77.059	35 460	3 862
4	35	165,716	75,860	8,185	249,761	115,206	76.439	34 002	9 77E
15	31	148,400	68,288	7,437	224,125	59.460	39.370	18 117	1 072
16	25	122,426	56,930	6,315	185,671	58.525	38,590	17 945	1001
2	21	105,110	49,358	5,567	160,035	57.758	37 935	17 814	
8	27	131,084	60,716	6,689	198,489	56,890	37.571	17,402	1 017
19	38	178,703	81,539	8,746	268,988	114.746	76.232	34.783	3 731
							 <u> </u>		
Total	701	011 100 0	1 700 100						
		0,004,440	1,509,488	162,247	4,976,183	2,062,897	1,371,209	624,830	66,858

Seelye Exhibit 3 Page 5 of 5

Seelye Exhibit 4

Gas Cost of Service Study Design Winter Class Demands and Allocation Factors

	Rate	AAGS	520.862	54.584	327,505	897	193,356	4.448	43		4,244	0.67%	4,244 1,495	
		Total	51 877 817	3.104.720	18.628.319	51.036	33,249,499	•	7,521		630,174	100.00%	630,174 526,714	
	Special	Contracts	5.373.660	399.775	2.398,650	6.572	2,975,010	4,448	699		58,072	9.22%	58,072 -	
		Rate FT	8.392.666	1,102,441	6.614.644	18,122	1,778,022	4,448	400		48,902	7.76%	48,902 9,201	
		Rate G-6 Rate G-7	249.256	19,653	117,918	323	131,338	4,448	8		2,597	0.41%	2,597 465	
		Rate G-6	271.606	34,931	209,587	574	62,019	4,448	14		1,648	0.26%	1,648 1,031	
	Industrial	Rate IGS	1,422,303	99,738	598,430	1,640	823,874	4,416	187		16,005	2.54%	16,005 14,730	
·	Commercial	Rate CGS	11,866,747	584,289	3,505,733	9,605	8,361,014	4,416	1,893		155,392	24.66%	155, 39 2 153,729	
	Residential	Rate RGS	24,301,580	863,893	5,183,357	14,201	19,118,223	4,416	4,329	ň	347,558	55.15%	347,558 347,558	
LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF MAXIMUM CLASS DEMANDS FOR DETERMINATION OF DEMAND ALLOCATION FACTORS 12 MONTHS ENDED SEPTEMBER 30, 2003		Actual	Total Mcf Sales and Transportation	Non-Temp. Sensitive Sales & Transportation - Jul. & Aug.	Annualized Non-Temperature Sensitive Sales & Transport.	Non-I emperature Sensitive Sales & Transportation per Day	emperature Sensitive Sales & Transportation	Uegree Uays	lemperature Sensitive Sales & Transportation per Degree Day	Calculated Daily Customer Deliveries (Demands) @ -12 Degrees	Total Demands	Percentage of lotal	Demands - High Pressure Distribution System Demands - Low and Medium Pressure Distribution System	

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Adjustment for Rate Switching & Plant Closing:								
Total Mcf Sales and Transportation	6,000		(82,117)		29.671		(46.447)	(82.117)
Non-Temp. Sensitive Sales & Transportation - Jul. & Aug.	600		(11,187)		3,987		(0.600)	(11,187)
Annualized Non-Temperature Sensitive Sales & Transport.	3,602		(67,122)		23,920		(39,599)	(67, 122)
Non-Temperature Sensitive Sales & Transportation per Day	10		(184)		99		(108)	(184)
Temperature Sensitive Sales & Transportation	2,397		(14,995)		5,750	c	(6,847)	(14,995)
Degree Days	4,448		4,448		4,448		4.448	4.448
Temperature Sensitive Sales & Transportation per Degree Day	-		(6)		-		(2)	(3)
Calculated Daily Customer Deliveries (Demands) @ -12 Degrees	51		(443)		165		(227)	(443)
Calculated Daily Customer Deliveries (Demands) @ -12 Degrees (As Adjusted) Total Demands								
Percentage of Total	100,444 24 68%	CUU,01	1,204	2,597	49,067 7 70%	58,072 0.22%	629,947 100 00%	3,801 0,60%
	0/00.43	2423	0.000	0.4.0	1.1370	2.22.70	%.nn.nn	0.00.0

1,204 587 16,005 14,730 155,444 153,781 347,558 347,558 Demands - High Pressure Distribution System Demands - Low and Medium Pressure Distribution System

3,801 1,052

629,947 526,486

58,072 .

49,067 9,366

2,597 465

Seelye Exhibit 4 Page 1 of 1

Seelye Exhibit 5

Gas Cost of Service Study Customer Accounts Allocation Factor (CUST04) LOUISVILLE GAS AND ELECTRIC COMPANY METHODOLOGY USED TO DEVELOP ALLOCATION FACTORS FOR CUSTOMER ACCOUNTS EXPENSES - GAS 12 MONTHS ENDED SEPTEMBER 30, 2003

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	Special Contracts	ৰ ব	20.0 BO	\$ 46 448 752 64 \$ 1,311
	Rate	75 73	20.0 1,500	869 869 14,094 5,487 5,487 1,205 30,059 0.47%
	Rale G7	12 12	10.0 120	70 \$ 673 1,128 2,103 96 4,069 \$
	Rate G6	18 18	10.0 180	104 \$ 1.009 1.901 1.991 2.082 1.44 5.030 \$
	Rate IGS	228 230	10.0 2,280	1,321 5 12,779 21,428 13,424 1,827 50 ,774 3 0.79%
	Rate CGS	24.425 24,295	1.1 26,8 68	15,566 \$ 150,589 252,451 117,858 21,528 537,933 \$ 8,70%
	Rate RGS	286,590 287,183	1.0 286,590	166,037 \$ 1,606,305 2,692,846 1,072,086 1,072,086 229,654 5,766,900 \$
Amouni 184,012 1.780,210 2.984,386 1,213,040 254,496 5,416,144 6,416	Total	311,352 311,815	317,618	184,012 \$ 1,780,210 2,994,386 1,213,040 254,496 254,496 6,416,144 \$ 100,00%
w w				w w
Supervision Meter Reading Customer Records and Collections Uncollectible Accounts Misc. Cust Account Expenses		Average Number of Customers Year- End Number of Customers	Weighting Factors Avg. No. of Customers - Weighted	Allocated on Basis of Weighted Customers Allocated on Basis of Weighted Customers Allocated on Basis of Weighted Customers See Below Allocated on Basis of Weighted Customers Allocated on Basis of Weighted Customers Total Customer Accounts Expense
803 803 803 803 803 803 803 803 803 803				902 904 904

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Seelye Exhibit 5 Page 1 of 2

LOUISVILLE GAS AND ELECTRIC COMPANY METHODOLOGY USED TO DEVELOP ALLOCATION FACTORS FOR CUSTOMER ACCOUNTS EXPENSES - GAS 12 MONTHS ENDED SEPTEMBER 30, 2003

ASSIGNMENT OF 904 EXPENSE UNCOLLECTIBLE ACCOUNTS

UNCULLECTIBLE ACCOUNTS								
BASED ON AN ANALYSIS OF ACCOUNTS THE SPLIT BETWEEN RESIDENTIAL AND NON PESIDENTIAL WAS DETERMINED TO								
DE AS FOLLOWS: 88.3801% - RESIDENTIAL		88.3801% \$	1.072.086		NON	NON-RESIDENTIAL		
11.6199% - NON-RESIDENTIAL		11.6199%			s	140,954		
NON-RESIDENTIAL WAS THEN ALLOCATED TO THE RATE SCHEDULES BASED ON				Rate	Rate	Rate	Rate	E E E E E E E
NEVENUE. MOM.DECIDENTIAL DEVICE			I	CGS	IGS	99	G7	Ŀ
ALLOCATION PERCENTAGE		103,726,696		86,731,073	9,878,763	1,531,768	1,547,480	4,037,612
ALLOCATED ANOLINTS				83.6150%	9.5238%	1.4767%	1.4919%	3.8925%
	A	140,954	\$	117,858 \$	13,424 \$	2,082 \$	2,103 \$	5,487
			Rate	Rate	Rate	Rate	Rate	Rate
		TOTAL	RGS	CGS	ßS	G6	. 67	E
Uncollectible Amount	\$	1,213,040 \$	1,072,086 \$ 88.3801%	117,858 \$ 9.7160%	13,424 \$ 1.1067%	2,082 \$ 0.1716%	2,103 \$ 0.1734%	5,487 0.4523%

Seelye Exhibit 6

Gas Cost of Service Study Zero Intercept Analysis

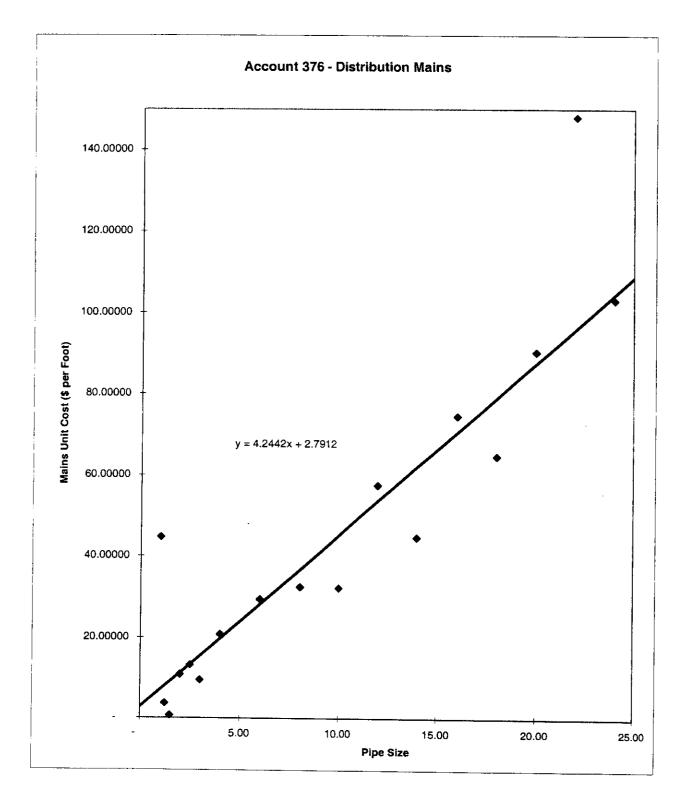
Louisville Gas and Electric Company

Zero Intercept Analysis Account 376 -- Distribution Mains

Weighted Linear Regression Statistics

	 Estimate	Standard Error
Size Coefficient (\$ per Foot) Zero Intercept (\$ per Foot)	4.2442419 2.7911813	0.2195876 1.1321380
R-Square	0.9771775	
Plant Classification		
Total Number of Units	22,956,538	
Zero Intercept	2.7911813	
Zero Intercept Cost	\$ 64,075,859	
Total Cost of Sample	\$ 470,630,994	
Percentage of Total	0.13614883	
Percentage Classified as Customer-Related	13.61%	
Percentage Classified as Demand-Related	86.39%	

Zero Intercept Analysis Account 376 -- Distribution Mains



Louisville Gas and Electric Company

Zero Intercept Analysis Account 376 -- Distribution Mains

n	уу	x	est y	y*n^.5		xn^.5
32,720	44.67669	1.00	7.035	8081.418759	180.8867049	180.8867049
10,221	3.72231	1.25	8.096	376.3221646	101.0989614	126.3737018
71,249	0.66254	1.50	9.158	176.8477486	266.9250831	400.3876247
9,854,718	10.90229	2.00	11.280	34224.70111	3139.222515	6278.44503
438	13.23432	2.50	13.402	276.9736951	20.92844954	52.32112384
3,759	9.51493	3.00	15.524	583.3670012	61.31068422	183.9320527
7,957,534	20.87847	4.00	19.768	58896.28749	2820.910137	11283.64055
1,529,106	29.47977	6.00	28.257	36453.80922	1236.570257	7419,421541
2,358,165	32.51020	8.00	36.745	49923,7022	1535.631792	12285.05433
96,568	32.31037	10.00	45.234	10040.57426	310.7539219	3107.539219
563,572	57.58718	12.00	53.722	43231.51863	750.7143265	9008.571918
7,950	44.74947	14.00	62.211	3989.987189	89.1627725	1248.278815
299,644	74.70598	16.00	70.699	40893.86731	547.397479	8758.359664
11,022	64.87311	18.00	79.188	6810.749267	104.9857133	1889.74284
154,234	90.45216	20.00	87.676	35522.94972	392.7263678	7854.527357
3,497	148.03682	22.00	96,165	8754.222333	59.13543777	1300.979631
2,141	103.22735	24.00	104.653	4776.426505	46.27094121	1110.502589

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Louisville Gas and Electric Company

Zero Intercept Analysis Account 376 -- Distribution Mains

	Pipe Size	Net Cost of Plant	Quantity (Feet)	Unit Cost (\$ per Foot)	
	1.00	1 404 004			
	1.00	1,461,821	32,720	44.67669	
	1.25	38,046	10,221	3.72231	
	1.50	47,205	71,249	0.66254	
	2.00	107,438,952	9,854,718	10.90229	
	2.50	5,797	438	13.23432	
	3.00	35,767	3,759	9.51493	
	4.00	166,141,134	7,957,534	20.87847	
	6.00	45,077,696	1,529,106	29,47977	
	8.00	76,664,424	2,358,165	32.51020	
	10.00	3,120,148	96,568	32.31037	
	12.00	32,454,520	563,572	57.58718	
	14.00	355,758	7,950	44.74947	
	16.00	22,385,200	299,644	74.70598	
	18.00	715,031	11,022	64.87311	
	20.00	13,950,799	154,234	90.45216	
	22.00	517,685	3,497	148.03682	
	24.00	221,010	2,141	103.22735	
Total	\$	470,630,993.87	22,956,538		

Note: The unit costs included in Account 376 -- Mains reflect current installed costs determined by applying the applicable Handy-Whitman index to LG&E's actual costs recorded during the year.

duim Jains	installed Costs	1,448,859	38,046	47,205	107,098,258	5,797	35,767	155,957,780	40,525,532	60,478,146	2,981,548	20,359,326
Low and Meduim Pressure Mains	Feet of Pipe	32,430	10,221	71,249	9,823,468	438	3,759	7,469,790	1,374,689	1,860,282	92,278	353,539
	Installed Costs	12,962	0	0	340,694	0	0	10,183,354	4,552,164	16,186,279	138,600	12,095,195
High Pressure Mains	Feet of Pipe	Calegory II 1 ⁻ 91 Calegory III 1 ⁻ 290	0	0	Category II 2 ⁻ 16,711 Category III 2 ⁻ 14,538 31,250	0	0	Category II 4" 172,459 Category III 4" 315,285 487,744	Category II 6 ⁻ 93,035 Category III 6 ⁻ 61,382 154,417	Calegory II 8" 372,104 Calegory III 8" 125,779 497,883	Calegory II 10° 4,290 4,290	Category II 12 ⁻ 205,732 Category III 12 ⁻ 4,301 210,033
	Unit Costs	44.6767			10.9023			20.8785	29.4798	32.5102	32.3104	57.5872
Total Distribution Mains	Installed Costs *	1,461,821	38,046	47,205	107,438,952	5,797	35,767	166,141,134	45,077,696	76,664,424	3,120,148	32,454,520
Total	Feet of Pipe	32,720	10,221	71,249	9,854,718	438	3,759	7,957,534	1,529,106	2,358,165	96,568	563,572
	Nominal Size (in Inches)	1.00"	1.25"	1.50"	2.00"	2.50"	3.00"	4.00"	6.00"	8.00"	10.00"	12.00"

Seelye Exhibit 6 Page 5 of 6

Aains	Installed	20212	355,758	10,227,214	715,031	8,891,876	151,898	221,010	\$409,539,050 of	\$2.7911813	\$59,590,289 0.12661786	\$349,948,761 0.74357355
Pressure Mains	Feet of Bloo	adi - 10	7,950	136,900	11,022	98,305	1,026	2,141	21,3 49,487 ok			
	Installed	COSIS		12,157,986		5,058,923	365,787		\$61,091,944	\$2.7911813	\$4,485,570 0.00953097	\$56,606,374 0.12027762
High Pressure Mains	Feet	OI PIDE		16 ⁻ 162,744 162,744		7 55,929 55,929	^{22•} 2,471 2,471		1,607,051 ^{ok}			
*				Category II 14		Category II 20*	Category II 2					
	Cnit	COSIS		74.7060		90.4522	148.0368					
Total Distribution Mains	Installed	COSIS	355,758	22,385,200	715,031	13,950,799	517,685	221,010	\$470,630,994	\$2.7911813	\$64,075,859 0.13614883	\$406,555,135 0.86385117
Total (Feet of Dino	adia io	7,950	299,644	11,022	154,234	3,497	2,141	22,956,538			
1	Nominal Size (in inches)		14.00"	16.00"	18.00"	20.00"	22.00"	24.00"	Total All Distribution Mains -	Zero Intercept -	Customer-Related Costs ** - Portion of Total -	Demand-Related Costs *** - Portion of Total -

High Pressure and Low/Medium Pressure Mains Shown Separately

LOUISVILLE GAS AND ELECTRIC COMPANY GAS DISTRIBUTION MAINS ANALYSIS

Notes:

- Mains costs reflect current installed costs determined by applying the applicable Handy-Whitman index to LG&E's actual recorded costs. Customer-Related Costs calculated by applying zero intercept unit cost of \$2.7911813 to total feet of pipe. Demand-Related Costs = Total All Distribution Mains less Customer-Related Costs

Seelye Exhibit 6 Page 6 of 6

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Seelye Exhibit 7

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Adjustment to Eliminate Gas Supply Revenue and Expenses

LOUISVILLE GAS AND ELECTRIC COMPANY GAS SUPPLY REVENUE 12 MONTHS ENDED SEPTEMBER 30, 2003

	Oct. 2002	Nov 2002	Dec. 2002	Jan. 2003	Feb. 2003	Mar. 2003	Apr. 2003
1	GSC Billings	GSC Billings	GSC Billings	GSC Billings	GSC Billings	GSC Billings	GSC Billings
Gas Supply Cost Component \$	\$ 4.6603	Prorated \$	5.3608	5.3608	Prorated \$	5.3741 \$	5.3741
Pipeline Supplier Demand Component 5	5 0.7092 1	\$ 0.8897 \$	0.8897 \$	0.8897 \$	0.7702 \$	0.7702 \$	0.7702
UCDI Dally Demand Charge 3	\$ 0.1755 3	0.2186 \$	0.2186 \$	0.2186 \$	0.1861 \$	0.1861 \$	0.1861
Residential Rate RGS 811,812	2,904,760	9,321,692	21,073,970	24,651,995	27,595,129	20,027,944	8,826,615
Residential Rate RGS with AC 814	553	1,739	3,301	5,105	5,549	3,514	1,715
Total Rate RGS	2,905,313	9,323,430	21,077,270	24,657,100	27,600,678	20,031,458	8,828,330
Firm Commercial Rate CGS	1,641,928	4,354,373	9,701,281	11,363,629	12,735,194	9,339,712	4,006,897
TS Transportation Rider to Rate CGS	1,930	8.506	14,475	23,350	16,470	10,495	4,639
Firm Commercial Rate CGS with AC	32,677	10,493	20,758	32,980	36,210	27,404	18,784
Total Rate CGS	1,676,535	4,373,371	9,736,513	11,419,959	12,787,874	9,377,610	4,110,319
Firm Industriai Rate IGS	423,292	685,771	1,081,205	1,176,994	1,226,185	830,213	478,929
TS Transportation Rider to Rate IGS	1,399	121	1,576	1,576	1,392	1,089	1,409
Total Rate IGS	424,690	685,892	1,082,781	1,178,570	1,227,578	831,302	480,337
Rate G-6 Commercial	24,931	40,327	62,448	64,876	90,152	76,019	59,794
TS Transportation Rider to Rate G6 - Commercial	3,146	4,435	5,872	4,992	981	•	•
Rate G-6 industrial	30,641	45,479	48,191	54,472	50,898	42,946	45,861
TS Transportation Rider to Rate G6 - Industrial	1,594	195	2,562	2,562	2,156	2,170	2,187
Total Rate G-6	60,313	90,436	119,074	126,902	144,187	121,135	107,843
Total Rate G-7	86,897	93,477	166,842	187,922	159,650	176,974	105,807
FT Commercial Cashouts	31,405	41,043	27,347	48,920	54,881	128	710
FT Industrial Cashouts	15,964	39,450	35,345	35,931	33,715	13,409	334,008
Rate FT - UCDI Daily Demand Charges	14,653	15,185	20,406	19,010	18,708	24,821	17,138
Rate FT OFO Charges	6,375		•	8,173	18,524	•	•
Total Rate FT	68,396	95,678	83,097	112,034	125,828	38,359	351,856
Special Contracts							
Off-System Sales	42,026	,	4,480,474	1,180,384	4,539,949	•	
Total Gas Supply Revenue	5,264,170	14,662,285	36,746,052	38,862,871	46,585,744	30,576,837	13,984,493

LOUISVILLE GAS AND ELECTRIC COMPANY GAS SUPPLY REVENUE 12 MONTHS ENDED SEPTEMBER 30, 2003

12 Mos. Ended September 2003		133,673,070 25,444	133,698,514 64,912,485	86,340 437,435	65,436,260	13.664	7,988,579	632,804	25, 181 639.201	20,209	1,317,396	1,439,979	206,812	1,061,705	173,140	57,679	1,499,335		10,242,833	221,622,896
Sep. 2003 GSC Billings	8.0328 0.6508 0.1613	3,533,188 97 997	3,534,085 2.378,823	1,235 69,488	2,449,545	1,029	545,913	30,391	78.003	1,392	110,345	97,312	452	103,411	6,760	•	110,622			6,847,822
Aug. 2003 GSC Billings	Prorated 5 0.6508 5 0.1613 5	3,155,609 627 7156,050	2,063,839	1,182 64,041	2,129,061	910 910	398,222	36,938	60,225	1,361	100,002	76,358	495	37,522	6,830	24,607	69,454		-	5,929,334
Jul. 2003 GSC Billings	6.9195 0.6433 \$ 0.1586 \$	3.072.747 621 3.073 368	2,004,909	1,032 57,865	2,063,807 300 982	1,043	310,926	58,266 10	55,456	1,213	114,953	68,493	476	67,088	10,316		77,880			5,709,426
Jun. 2003 GSC Billings	6.9195 \$ 0.6433 \$ 0.1586 \$	4,162,176 805 4.162 982	2,065,188	1,222 50,663	2,117,073 300,620	1,258	400,887	· 62,164	59,957	1,628	123,861	127,650	705	115,672	9,136	-	125,513		•	7,057,965
May 2003 GSC Billings	Prorated \$ 0.6433 \$ 0.1586 \$	5,347,247 1,018 5,348,265	3,176,714	1,804 16,073	3, 194,591 420,399	1,083	421,481	26,498 3 587	67,072	1,187	98,345	92,597	250	230,189	10,179	•	240,618			9,395,898
	Gas Supply Cost Component Pipeline Supplier Demand Component \$ UCDI Daily Demand Charge \$	Ges Supply Revenue Residential Rate RGS 811,812 Residential Rate RGS with AC 814 Total Rate RGS	Firm Commercial Rate CGS	IS Transportation Hider to Rate CGS Firm Commercial Rate CGS with AC	Firm Industrial Rate IGS	TS Transportation Rider to Rate (GS		TS Transportation Rider to Rate G6 - Commercial	Rate G-6 Industriat	5 I ransportation Rider to Rate G6 - Industrial				Ì				Special Contracts		Total Gas Supply Revenue

LOUISVILLE GAS AND ELECTRIC COMPANY GAS SUPPLY EXPENSES 12 MONTHS ENDED September 30, 2003

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Gas Supply Expense	 Total 12 mos. ended Sep 30, 2003
Purchased Gas	\$ 255,296,485
Gas to Storage	(71,542,502)
Gas from Storage	50,268,558
Other Gas Supply Expenses	74,895
Other Electric Credits	(7,140,630)
Total Gas Supply Expenses	 226,956,807
Purchased Gas - Wholesale Sales	9,114,582
Wholesale Sales Margin	(282,063)
Acquisition and Transporataion Incentive	(2,479,900)
Preformanced-Based Ratemaking Recovery	4,077,051
Other Gas Credits	(510,670)
Refunds	(294,692)
Gas Supply Actual Adjustment	(13,318,867)
Gas Cost Balance Adjustment	(3,110,547)
Net Gas Supply Expense	 220,151,701

Gas Temperature Normalization Adjustment

Seelye Exhibit 8 Page 1 of 4

LOUISVILLE GAS AND ELECTRIC COMPANY GAS TEMPERATURE NORMALIZATION ADJUSTMENT 12 MONTHS ENDED SEPTEMBER 30, 2003 SUMMARY

	MCF	Annual Revenue	Less: Revenue Bitled under Weather Normalization Clause	Net Adjustment to Revenue
Residential Rate RGS - see page 3	(671,526.1)	\$ (903,673) \$	\$ (922,752) \$	19,079
Commercial Rate CGS - see page 3	(306,160.2)	(412,000)	(478,427)	66,427
Industrial Rate IGS - see page 2	(27,052.0)	(36,404)		(36,404)
Rate G-6 - see page 2	(2,467.9)	(1,691)		(1,691)
Rate G-7 - see page 2	(5,226.3)	(2,247)		(2,247)
Rate FT - see page 2	(70,753.1)	(30,424)		(30,424)
Special Contracts - see page 2	(118,385.1)	(27,762)		(27,762)
Totai	(1,201,570.8)	\$ (1,414,201) \$	\$ (1,414,201) \$ (1,401,179) \$	(13,022)

	CUSTO	CUSTOMERS NOT BIL		LED UNDER WEATHER NORMALIZATION ADJUSTMENT CLAUSE Normal over		RMALIZATI Normal over		JSTMENT	CLAUSE		
				Actual	Normal u	Normal under)Actuał					
	Billing Cycle	Billing Cycle Heating Degree Days	ree Days	4,416	4,271	-145					
		ualeriuar mortin uegree uays		4,440	4,2/1	-					
	(:)	(Z)		(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)
	ŀ	Ż	Ž	l emp	•				:	Net	
	I OLAI MCE Salos	ŝ	Sales &	Sensitive	Actual	Mct per	Normal	Departure	Normal	Hevenue	Devento
	& Trans,	& Trans, (Jul - Aug)	Full Year	Trans.	Davs	ueyree Dav	Davs	Normal	Adjustment	Sold	Adjustment
			col 2 x 6	col 1 - col 3		col 4 / col 5		col 7 - col 5	col 6 x col 8		col 9 x col 10
Industrial Rate IGS	1,422,303	66' <u>7</u> 38	598,430	823,874	4,416	187	4,271	(145)	(27,052)	1.3457	\$ (36,404)
Interruptible Rate G-6				·							
Commercial	140,364	15,377	92,264	48,100	4,448	11	4,271	(177)	(1,914)	0.6855	(1,312)
Industrial	131,242	19,554	117,323	13,919	4,448	3	4,271	(171)	(554)	0.6855	(380)
Total Rate G-6	271,606	34,931	209,587	62,019	4,448	14			(2,468)		(1,691)
Rate G-7	249,256	19,653	117,918	131,338	4,448	30	4,271	(177)	(5,226)	0.4300	(2,247)
Rate FT	8,392,666	8,392,666 1,102,441	6,614,644	1,778,022	4,448	400	4,271	(177)	(70,753)	0.4300	(30,424)
Special Contracts	5,373,660	399,775	2,398,650	2,975,010	4,448	699	4,271	(177)	(118,385)	0.2345	(27,762)
Total Net Temperature Normalization Adjustment for Customers Not Billed Under the WNA	e Normalization	Adjustment	for Customers	Not Billed Und	ler the WNA					1	\$ (98,528)

LOUISVILLE GAS AND ELECTRIC COMPANY GAS TEMPERATURE NORMALIZATION ADJUSTMENT 12 MONTHS ENDED SEPTEMBER 30, 2003

Notes: Non-Temperature Sensitive Sales and Transporation are based on July and August deliveries.

Seelye Exhibit 8 Page 2 of 4

LOUISVILLE GAS AND ELECTRIC COMPANY GAS TEMPERATURE NORMALIZATION ADJUSTMENT 12 MONTHS ENDED SEPTEMBER 30, 2003

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CUSTOMERS BILLED UNDER WEATHER NORMALIZATION ADJUSTMENT CLAUSE
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				 Price Revenue	\$ (922,752)		\$ 1.3457 \$ (903,673)	\$ 19,079	\$ (478,427)		\$ 1.3457 \$ (412,000)	\$ 66,427	\$ 85,506
nder Actual	12 Months	(145)	0.9797	Mcf	(685,419.7)	0.9797	(671,526.1)		(312,494.5)	0.9797	(306,160.2)		
Normal over/under Actual	WNA Months	(148)	NA Period -	ł									NA
	Normal	4,271 3,643	compared to W		(see page 4)		te for 12 months		(see page 4)		e for 12 months		ed Under the W
	Actual	4,416 3,791	or 12 months as		r WNA - 5 mos.	I to WNA Period	erature Normaliz		WNA - 5 mos.	to WNA Period	erature Normaliz		r Customers Bill
		Billing Cycle Degree Days 12 mos. Ended Sep. 30, 2003 WNA Months - Dec02 thru Apr03	Degree Days over Normal for 12 months as compared to WNA Period -	Baskdantial Data DCC	Actual Billing Adustments (Mcf and Revenue) under WNA - 5 mos. (see page 4)	Degree Day Deficiency for 12 months as compared to WNA Period -	Calculated Adjustment (Mcf and Revenue) to Temperature Normalize for 12 months -	Net Adjustment for Residential Rate RGS	<u>Commercial Rate CGS</u> Actual Billing Adustments (Mcf and Revenue) under WNA - 5 mos. (see page 4)	Degree Day Deficiency for 12 months as compared to WNA Period -	Calculated Adjustment (Mcf and Revenue) to Temperature Normalize for 12 months	Net Adjustment for Residential Rate CGS	Total Net Temperature Normalization Adjustment for Customers Billed Under the WNA

Seelye Exhibit 8 Page 3 of 4

LOUISVILLE GAS AND ELECTRIC COMPANY GAS TEMPERATURE NORMALIZATION ADJUSTMENT 12 MONTHS ENDED SEPTEMBER 30, 2003 SUMMARY OF ACTUAL MONTHLY BILLINGS UNDER THE WEATHER NORMALIZATION ADJUSTMENT CLAUSE

		Dec. 2002	Jan. 2003	Feb. 2003	Mar. 2003	<u>Apr. 2003</u>	Total
BILLINGS: Rate RGS - 811 ,812, 813, 814	φ	(595,346) \$	303,465	\$ (860,814) \$	(350,887) \$	580,830 \$	(922,752)
Rate CGS - 851, 852, 881, 854		(252,300)	118,083	(378,059)	(140,425)	174,274	(478,427)
Total Billings	ω	(847,646) \$	421,548	421,548 \$ (1,238,873) \$	(491,312) \$	755,104 \$	(1,401,179)
<u>APPLICABLE MCF:</u> Rate RGS - 811 ,812, 813, 814		(443,383.5)	225,967.5	(640,701.1)	(260,876.8)	433,574.2	(685,419.7)
Rate CGS - 851, 852, 881, 854		(187,565.2)	87,777.9	(281,021.8)	(100,064.1)	168,378.7	(312,494.5)
Total Mcf		(630,948.7)	313,745.4	(921,722.9)	(360,940.9)	601,952.9	(997,914.2)

Note: WNA Bilings are included in "Sales" However, the applicable volumes used to compute the Billings are not incl

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Gas Year-End Adjustment

Avg. N of Cus 121 121 121 128 128 100 128 100 100 100 100 100 100 100 100 100 10	Avg. Number of Customers 12 Months Ended Sep. 30, 2003 Sq (1) 286,589.8 24,425.3 24,425.3 24,425.3 18.1 18.1 18.1 18.1 12.0 12.0 10 10 10 2.0 4.0 3311,351.4	Number of Customers Served at (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	Year-End Over/(Under) Average (Col. 2 - 1) (130.3) (130.3) (130.3) (130.3) (130.3) (1.5) (1.5)	Weather Normalized Mcf (4) 23,630,053 11,560,587 11,560,587 1,395,251 269,138 269,138 244,029 8,321,913 8,321,913 8,321,913 1,071,052 1,314,229 2,869,994 5,255,275 50,676,247	Average Mcf per Customer (5) (5) (5) 473.3 6,126.2 14,883.2 20,335.8 14,883.2 20,335.8 111,703.5 111,703.5 1,313,818.7 1,313,818.7	Year-End Mcf Adjustment (6) (6) (61,647) (1,240) (1,240) (1,240) (167,555)	Net Revenue Adjusted for (7) (7) (7) 55,162,202 21,270,647 1,893,871 1,893,871 111,746 3,730,411 3,730,411 3,730,411 924,878 924,878 924,878 924,878 1,687,559 1,687,559	Average Revenue per Mcf (8) (8) (8) (8) (8) (1.3574 \$ 1.3574 \$ 1.3574 \$ 0.4579 \$ 0.4579 \$ 0.4580 \$ 0.3980 \$ 0.3280 \$ 0.3280 \$ 0.3223	× Ad	Revenue Adjustment (9) 114,237 (113,425) 18,710 (988) (988) (988) (75,115)
Expenses at an Operating Ratio of -	latio of -	0.2987 (see	(see page 2)							(16,901)
ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXE	ING INCOM	AE BEFORE TA	AXES						φ	(39,680)

LOUISVILLE GAS AND ELECTRIC COMPANY ADJUSTMENT TO REFLECT NUMBER OF YEAR-END GAS CUSTOMERS OVER AVERAGE NUMBER OF CUSTOMERS 12 MONTHS ENDED SEPTEMBER 30, 2003

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Seelye Exhibit 9 Page 1 of 2

LOUISVILLE GAS AND ELECTRIC COMPANY ADJUSTMENT TO REFLECT NUMBER OF YEAR-END GAS CUSTOMERS OVER AVERAGE NUMBER OF CUSTOMERS 12 MONTHS ENDED SEPTEMBER 30, 2003

CALCULATION OF GAS OPERATING RATIO

265,901,509	220,151,701	15,519,250	4,431,395		25,799,163
TOTAL GAS OPERATING EXPENSES	LESS GAS SUPPLY EXPENSES	LESS WAGES AND SALARIES	LESS PENSIONS AND BENEFITS	LESS REGULATORY COMMISSION EXPENSE	NET EXPENSES

FOTAL GAS OPERATIONS REVENUES (AS BILLED)	GSC REVENUE	ET REVENUE
TOTAL G	LESS GS	NET R

OPERATING RATIO

307,995,345 221,622,896 86,372,449 I

0.2987

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Customer Rate Switching Gas

	Billina		Actual Base Rate Billings	Billings Race Date		Actual Base Rate Billings	Bane Date		Increase
	Determinants	-	Base Rates	Billings	ď	Base Rates	Billings		Net Revenue
RATE SWITCHING Customer A: Transferred from Rate G-6 to Rate CGS effective October 31, 2003									
Customer Charges - Mcf Billings On-Peak - Mcf Billings Off-Peak - Total Base Rate Billings -	12 4,407.5 <u>1,592.0</u> 5,999.50 Mcf	~~~	150.00 per Month 0.68550 per Mcf 0.68550 per Mcf	 \$ 1,800.00 3,021.35 1,091.33 5,912.68 	ለ የ የ	117.00 per Month 1.34570 per Mcf 0.8457 per Mcf	\$ 1,404.00 5,931.17 1,346.35 \$ 8,681.53	\$	2,768.85
Customer B: Transferred from Rate G-6 to Rate FT effective November 1, 2003									
Customer Charges - AdminIstrative Charges - Mcf Billings - Total Base Rate Billings -	12 12 29,670.5	\$\$ \$\$ \$\$	150.00 per Month 90.00 per Month 0.68550 per Mcf	<pre>\$ 1,800.00 1,080.00 20,339.14 \$ 23,219.14</pre>	\$	90.00 per Month 0.43 per Mcf	\$ 1.080.00 12,758.32 \$ 13,838.32	\$	(9.380.82)
PLANT CLOSING Customer C: Plant Closed - effective effective October 3, 2003									
Customer Charges - Administrative Charges - Mcf Billings -	12 12 46,446.8	% % %	150.00 per Month { 90.00 per Month 0.68550 per Mcf	\$ 1,800.00 1,080.00 31,839.27 \$ 34,719.27		Plant Closed		\$	(34,719.27)
<u>TOTAL</u> Customer Charges - Administrative Charges - Mcf Billings - Off-Peak Mcf Billings - Total Base Rate Billings -	36 24 82,116.8 1,592.0			\$ 63,851.09			\$ 22,519.84	↔	(41,331.24)

Seelye Exhibit 10 Page 1 of 4 LOUISVILLE GAS AND ELECTRIC COMPANY ADJUSTMENT TO REFLECT RATE SWITCHING AND PLANT CLOSINGS

Customer A:

ustomer A:		Actual Base B	Actual Base Rate Billings Under Rate G-6	9-6 6	Transferred to Ra Calmilated	Transferred to Rate CGS effective Oct. 31, 2003 Calculated Billions Under Bete CCS	31, 2003 GS		
	I		R				20		
Off-Pc	Monthly Customer Charge - \$ Distribution Charge per Mcf - Off-Peak Pricing Provision per Mcf -	\$ 150.00	\$ 0.68550		\$ 117.00	\$ 1.3457 \$ 0.8457			
		Customer	Distribution		Customer	Distribution		Ð	Increase (Decreased)
	Mc	Charges	Charges	Total	Charges	Charges	Total	Ne	Net Revenue
Sep-03	275.9 \$	150.00	\$ 189.13	\$339.13	\$ 117.00		\$ 400.33	÷	61.20
Aug-03	304.6	150.00	208.80	358.80	117.00			•	65.80
Jul-03	295.8	150.00	202.77	352.77	117.00	300.16	417.16		64.39
Jun-03	310.0	150.00	212.51	362.51	117.00	312.17	429.17		66.66
May-03	368.1	150.00	252.33	402.33	117.00	361.30	478.30		75.97
Apr-03	449.7	150.00	308.27	458.27	117.00	430.31	547.31		89.04
Mar-03	917.3	150.00	628.81	778.81	117.00	1,234.41	1,351.41		572,60
Feb-03	1,087.5	150.00	745.48	895.48	117.00	1,463.45	1,580.45		684.97
Jan-03	829.3	150.00	568.49	718.49	117.00	1,115.99	1.232.99		514.50
Dec-02	600.1	150.00	411.37	561.37	117.00	807.55	924.55		363.18
Nov-02	273.3	150.00	187.35	337.35	117.00	367.78	484.78		147.43
Oct-02	287.9	150.00	197.36	347.36	117.00	293.48	410.48		63.12
Totals	5,999.5	\$1,800.00	\$4,112.67	\$5,912.67	\$1,404.00	\$ 7,277.53	\$ 8,681.53	ŝ	2,768.86

Seelye Exhibit 10 Page 2 of 4

ADJUSTMENT TO REFLECT RATE SWITCHING AND PLANT CLOSINGS LOUISVILLE GAS AND ELECTRIC COMPANY

Customer B:

Net Revenue (Decreased) ÷ Total \$1,009.99 1,001.39 892.90 1,398.40 590.56 1,398.62 1,293.74 1,364.61 1,332.31 1,165.13 1,301.35 1,089.32 \$13,838.32 Transferred to Rate FT effective Nov. 1, 2003 Calculated Billings Under Rate FT Distribution Charges 0.43 919.99 911.39 802.90 1,075.13 1,211.35 999.32 1,242.31 1,203.74 500.56 1,308.62 \$12,758.32 ,308.40 1,274.61 θ 69 Charges Administrative 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.09 90.00 90.00 90.00 90.00 \$1,080.00 Ś ŝ Total \$1,706.63 1,692.92 2,158.99 2,271.96 1,037,99 2,326,18 1,519.97 1,953.96 1,833.10 2,220.48 2,171.12 \$23,219.14 2,325.84 Actual Base Rate Billings Under Rate G-6 with TS Transportation Service Charges Distribution 1,466.63 1,452.92 1,279.97 1,713.96 1,593.10 1,918.99 2,031.96 \$20,339.14 797.99 2,086.18 0.68550 1,980.48 1,931.12 2,085.84 Ś 67 Customer Administrative 90.00 Charges 90.00 90.00 90.00 90.00 90.00 90.06 90.00 90.00 90.00 90.00 90.00 90.00 \$1,080.00 ÷ ÷ Charges 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 150.00 \$1,800.00 Monthly Customer Charge - \$ 69 Transportation Administrative Charge -Distribution Charge per Mcf -2,119.5 2,500.3 2,139.5 2,324.0 2,889.1 2,817.1 2,799.4 2,964.2 29,670.5 1,164.1 3,043.3 1,867.2 3,042.8 Mcf Totals Sep-03 May-03 Dec-02 Nov-02 Oct-02 Aug-03 Jul-03 Jun-03 Apr-03 Mar-03 Feb-03 Jan-03 Date 8

(865.25) (907.35) (927.44) (447.43) (927.56)

(\$9,380.82)

(743.78)

(888.17) (869.77)

(696.64) (691.53) (627.07) (788.83) Seelye Exhibit 10 Page 3 of 4

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Customer C:

Actual Base Rate Billings Under Rate G-6 with TS Transportation Service

Monthly Customer Charge - \$ 150.00 Transportation Administrative Charge - \$ 90.00 Distribution Charge per Mcf - \$ 0.68550

Bill Date	Mcf	Customer Charges	Customer Administrative Charges Charges	Distribution Charges	Total
Sep-03	189.0	\$ 150.00	\$ 90.00	\$ 129.56	\$369.56
Aug-03	2,660.4	150.00	90.00	1,823.70	2,063,70
Jul-03	3,939.5	150.00	90.00	2,700.53	2,940.53
Jun-03	4,399.7	150.00	90.00	3,015.99	3,255.99
May-03	4,670.7	150.00	90.00	3,201.76	3,441.76
Apr-03	4,193.1	150.00	90.00	2,874.37	3,114.37
Mar-03	4,039.3	150.00	90.06	2,768.94	3,008.94
Feb-03	3,931.6	150.00	90.00	2,695.11	2,935.11
Jan-03	4,177.9	150.00	90.00	2,863.95	3,103.95
Dec-02	5,199.3	150.00	00.06	3,564,12	3.804.12
Nov-02	4,702.4	150.00	90.00	3,223.50	3,463.50
Oct-02	4,343.9	150.00	90.06	2,977.74	3,217.74
Totals	46,446.8	\$1,800.00	\$1,080.00	\$31,839.27	\$34,719.27

Plant Closed Effective Oct. 3, 2003

(Decreased) Net Revenue

ю

Increased

(369.56) (2,063.70) (2,940.53) (3,255.99) (3,441.76) (3,114.37) (3,114.37) (3,114.37) (3,114.37) (3,114.37) (3,114.37) (3,103.95) (3,463.50) (3,463.50) (3,217.74)

(\$34,719.27)

Pro-Forma Purification Expenses and Storage Losses

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Louis Analy For the	Louisville Gas and Electric Company Analysis of Purification Expenses and Storage Losses For the 12 Months Ended September 30, 2003	mpany ises and Storage L tember 30, 2003	Sesso							
		Dollars	MCF	Average Unit Cost	C no C	Cost of Gas Stored Underground As of 30-Sep-03		Pro-Forma Expenses		Pro-Forma Increase in Expenses
(1)	Purification Expenses	\$ 391,418.76	103,103	3.80	\$	5.3753	\$ \$	\$ 554,209.56	Ś	\$ 162,790.80
(2)	Storage Field Losses	1,136,313.04	260,502	4.36		5.3753		1,400,276.40		263,963.36
(3)	Total Adjustment							4 11	Ś	\$ 426,754.16

Seelye Exhibit 11 Page 1 of 1

Reconstruction of Test-Year Gas Billings

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATIONS TO RECONSTRUCT TEST PERIOD BI 12 MONTHS ENDED SEPTEMBER 30, 2003	SILLING DETERMINANTS	MINANTS					
	6	(2)	(3)	(4)	(5)	(9)	(2)
	Booked	Gas Supply	Net Revenue	Less:	Less:	Less:	
	Revenue	Cost (GSC)	excluding	Demand-Side	Value Delivery	MNA	Net
	Adjusted to	Billings	GSC	Mgmt. (DSM)	Surcredit	Billings	Revenue
GAS SALES AND TRANSPORTATION		See Exilinity	Spillio	Billings	Billings	(see exhibit b)	e base hates
Residential Gas Service Rate RGS		\$ 133,673,070	\$ 55,372,312		\$ (795,521)		
Trissidering das Service hate HuS with Summer AC Hider Trissideridential Gas Service Date DCS	34,822	25,444	9,378	196	(150)		
	189,080,204	133,698,514	55,381,690	1,034,237	(795,671)	(922,752)	56,065,875
Firm Commercial Gas Service Rate CGS	85,970,671	64,912,485	21,058,186	448,963	(361,354)		
Gas Transportation Service/Standby Rider to Rate CGS		86,340	139,191	4,215	(919)		
Firm Commercial Gas Service Rate CGS with Summer AC Ride		437,435	97,436	2,085	(2,399)		
fotal Firm Commercial Gas Service Rate CGS	86,731,073	65,436,260	21,294,813	455,264	(364,672)	(478,426)	21,682,647
Firm Industrial Gas Service Rate IGS	9,843,256	7,974,695	1,868,561	ı	(39,947)		
Gas Transportation Service/Standby Rider to Rate IGS	35,507	13,884	21,623	•	(144)		
Total Firm Industrial Gas Service Rate IGS	9,878,763	7,988,579	1,890,184		(40,091)		1,930,275
Seasonal Off-Peak Rate G-6	1,441,617	1,272,006	169,611	3,710	(6,256)		172,157
Gas Transportation Service/Standby Rider to Rate G-6 Uncommitted Gas Service Date G 2	90,151	45,390	44,761	1,173	(325)		43,913
Total Rate AAGS	2 070 240	0 757 074	200'701		(10,492)		113,993
	0,018,243	410,101,2	C/0'170	4,000	(13,0/2)		330,003
FT - Cashouts Firm Transportation Service Bate FT	1,268,517 4 037 619	1,268,517	- - -	140 FC	146 7461		- 100 0
Total Rate FT	210, 100, F	1 100 002	000000	21,010	(13, 140)		2,001,104
Reserve Balancing Service Rate RBS		1,+38,000	000'0	6/017	(13,740)		3,001,104
Pooling Service Rate PS-FT	60,600		60,600				60,600
special contracts	1,708,443	•	1,708,443		(6,879)		1,715,322
Total Ultimate Consumers	295,844,460	211,380,063	84,464,397	1,515,759	(1,236,131)	(1,401,178)	85,585,947
Off-System Sales	10,242,833	10,242,833					
Grand Total	306,087,293	221,622,896	84,464,397	1,515,759	(1,236,131)	(1,401,178)	85,585,947

Seelye Exhibit 12 Page 1 of 8

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS 12 MONTHS ENDED SEPTEMBER 30, 2003	LING DETERM	INANTS				
	(1)	(2)	(8)	(4)	(5)	(9)
	Net Revenue	Calculated Net Revenue	Column 2 divided by	Mcf	Less: Mcf Cashouts and	Mcf Billed at
GAS SALES AND TRANSPORTATION	Page 1, Col. /	Pages 3 thru 9	Column 1	Billed	Off-system sales	Base Rates
Residential Gas Service Rate RGS Residential Gas Service Rate RGS with Summer AC Rider				24,296,988.4 4,591.1		24,296,988.4 4.591.1
Total Residential Gas Service Rate RGS	56,065,875	56,029,837	0.999357	24,301,579.5		24,301,579.5
Firm Commercial Gas Service Rate CGS				11,690,422.1		11,690,422.1
Gas Iransportation Service/Standby Rider to Rate CGS Firm Commercial Gas Service Rate CGS with Summer AC Ride				105,851.4 70.473.2		105,851.4 70.473.2
Total Firm Commercial Gas Service Rate CGS	21,682,647	21,493,756	0.991288	11,866,746.7		11,866,746.7
Firm Industrial Gas Service Rate IGS				1,403,362.4		1,403,362.4
uas manspontation Service/Standoy Fider to Fate IGS Total Firm Industrial Gas Service Rate IGS	1 030 976	1 870 846	0.070076	18,941.0		18,941.0
	C/7'000'1	1,078,040	C/0C/A.O	1,422,303.4		1,422,303.4
Seasonal Off-Peak Rate G-6	172,157	172,897		212,614.6		212,614.6
Gas Transportation Service/Standby Rider to Rate G-6 Uncommitted Gas Service Rate G-7	43,913 113 993	43,678 113 680		58,991.2 249 255 8		58,991.2 249 255 8
Total Rate AAGS	330,063	330,256	1.000583	520,861.6		520,861.6
FT - Cashouts Firm Transnortation Samina Bata ET	-			222,647.4	222,647.4	
Total Rate FT	3,801,164	3,800,946	0.999943	8,615,313.8	222,647.4	8,392,666.4
Reserve Balancing Service Rate RBS						
Pooling Service Rate PS-FT	60,600	60,600	1.000000			
Special Contracts	1,715,322	1,715,296	0.999985	5,373,659.7		5,373,659.7
Total Ultimate Consumers	85,585,947	85,310,537	0.996782	52,100,464.7	222,647.4	51,877,817.3
Off-System Sales Grand Total	85,585,947	86,310,537		1,851,949.0 53,952,413.7	1,851,949.0 2,074,596.4	51,877,817.3

Seelye Exhibit 12 Page 2 of 8

Rate Class	Bilting Determinants	Present Rates	Calculated Revenue @ Present Rates
RATE RGS:			
Residential Gas Service Rate RGS Customer Charges	Customer Months 3,332,464 \$	Per Customer 7.00 \$	23,327,248
Distribution Cost Component	MCF 24,301,485.5 \$	per Mcf 1.3457	32,702,509
Residential Gas Service Rate RGS Summer A/C Rider	MCF	\$ per Mcf	56,029,757
	94 \$	0.8457 \$	79
Total Rate RGS	24,301,579.5	S	56,029,837

Rate Clace	Billing	Present	Calculated Revenue @ Present
RATE CGS:	Determinants	nates	Lale
Firm Commercial Gas Service Rate CGS 96.08% Customer Charges (meters < 5000 cfh) 3.92% Customer Charges (meters 5000 cfh or >)	Customer Months 281,590 \$ 11,489 \$	Per Customer 16.50 \$ 117.00	4,646,235 1,344,213
Distribution Cost Component On Peak Mcf Off Peak Mcf	MCF 10,842,797.2 \$ 877,844.1 \$ 11,720,641.3	per Mcf 1.3457 0.8457 \$	14,591,152 742,393 21,323,993
Gas Transportation Service/Standby Rider to Rate CGS Administrative Charges	Customer Months 24 \$	Per Customer 90.00 \$	2,160
Distribution Cost Component On Peak Mcf Off Peak Mcf	MCF 88,084.0 \$ 17,767.4 \$ 105,851.4	per Mcf 1.3457 0.8457 \$	118,535 15,026 135,721
Firm Commercial Gas Service Rate CGS Summer A/C Rider Distribution Cost Component	MCF 40,254.0 \$	per Mcf 0.8457 \$	34,043
Total Rate CGS	11,866,746.7	S	21,493,756

Seelye Exhibit 12 Page 4 of 8

Rate Class	Billing Determinants	Present Rates	Calculated Revenue @ Present Rates
RATE IGS:			
Firm Industrial Gas Service Rate IGS	Customer Months	Per Customer	
54.03% Customer Charges (meters < 5000 cfh)	1,463 \$	16.50 \$	24,140
45.97% Customer Charges (meters 5000 cfh or >)	1,245 \$	117.00	145,665
Distribution Cost Component	MCF	per Mcf	
On Peak Mcf	1,002,298.3 \$	1.3457	1,348,793
Off Peak Mcf	401,064.1 \$	0.8457	339,180
	1,403,362.4	φ	1,857,777
Gas Transportation Service/Standby Rider to Rate IGS	Customer Months	Per Customer	
Administrative Charges	25 \$	90.00	2,250
Distribution Cost Component	MCF	per Mcf	
On Peak Mcf	7,600.3 \$	1.3457	10,228
Off Peak Mcf	11,340.7 \$	0.8457	9,591
	18,941.0	\$	22,069
Total Rate IGS	1,422,303.4	\$	1,879,846

Rate Class		Billing Determinants	Present Rates	Calculated Revenue @ Present Rates	is st e g
RATE AAGS: (Customers currently served under	y served under Rates G-6 and G-7)				
Seasonal Off-Peak Gas Rate G-6 Customer Charges R Administrative Charges T	Rate G-6 TS Transportation Rider	Customer Months 181 \$ 36 \$	Per Customer 150.00 90.00	\$ 27,150 3,240	00 0
Distribution Cost Component G Distribution Cost Component T	G-6 TS Transportation Rider	MCF 212,614.6 58,991.2 271,605.8	per Mcf \$ 0.6855 \$ 0.6855	145,747 40,438 \$ 216,576	47 76
Uncommitted Gas Service Rate G-7 Minimum Bills	Minimum Bills 13	Customer Months	Per Minimum \$ 500.00	\$ 6,500	8
Distribution Cost Component		MCF 249,255.8	s 0.4300	107,180 \$ 113,680	88
Total Rate AAGS	I	520,861.6	n	\$ 330,256	26

Rate Class	Billing Determinants	– 4	Present Rates	Calculated Revenue @ Present Rates
RATE FT:				
Firm Transportation Service (Non-Standby) Rate FT Administrative Charges	Customer Months 894	φ	Per Customer 90.00 \$	80,460
Distribution Cost Component	MCF 8,392,666.4	в	per Mcf 0.4300	3,608,847
Utilization Charge for Daily Imbalances: Daily Storage Charge	930,330.8 Mcf	Ś	0.1200	111,640
Total Rate FT	8,392,666.4		S	3,800,946
RATE PS-FT:				
Pooling Service Rate PS - FT Administrative Charges	Customer Months 808	÷	Per Customer 75.00 \$	60,600
Total Rate PS-FT			S	60,600

Seelye Exhibit 12 Page 7 of 8

Rate Class			Billing Determinants	Present Rates	Calculated Revenue @ Present Rates
SPECIAL CONTRACTS	ACTS				
Special Contract			Customer Months	Per Customer	
	Customer Charges Administrative Charges	Transnortation Service	12 \$	180.00 \$	2,160 1 080
					000'1
			. 1		
	Demand Charge		1,107,542.5 \$ 112.956.9 \$	0.1049	116,181 310.631
)				430,053
Special Contract			Customer Months	Per Customer	
	Customer Charges		12 \$	180.00 \$	2,160
	Administrative Charges	Transportation Service		90.00	1,080
			MCF	per Mcf	
	Distribution Charge				138,971
	Demand Charge		71,028.5 \$	2.75	195,328
				\$	337,539
Special Contracts			Customer Months	Per Customer	
	Customer Charges		24 \$	180.00 \$	4,320
	Administrative Charges	Transportation Service	24 \$	00.06	2,160
			MCF	per Mcf	
	Distribution Charge		2,941,326.6 \$	0.3200	941,225
				\$	947,705
Total Special Contracts	contracts		5,373,659.7	\$	1,715,296

Seelye Exhibit 12 Page 8 of 8

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Rate Increase Summary

	(3) (4) (5)	Elimination of Demand-Side Temperature Year-End Management Normalization Customers (DSM) Adjustment Adjustment Revenues (See Exhibit 8) (See Exhibit 9)	(1,034,237) \$ 19,079 \$ 114,237	(455,264) 66,427 (113,425)	- (36,404) 18,710	(4,883) (3,938) (988)	(21,375) (30,424) (75,115)		- (27,762)		15,759) \$ (13,022) \$ (56,581)		
	(2)	Elimination of Gas Supply Elimina Cost Recovery Deman (GSC) Manag Revenues (See Exhibit 7) Rei	(133,698,514) \$ (1,0	(65,436,260) (45	(7,988,579)	(2,757,374)	(1,499,335) (2			(10,242,833)	(221,622,896) \$ (1,5		
EASE BY RATE CLASS DRTATION 30, 2003	(1)	Booked Revenue Adjusted to As Billed Basis	\$ 189,080,204 \$	86,731,073	9,878,763	3,079,249	5,306,129	60,600	1,708,443	10,242,833	\$ 306,087,293 \$	1,264,157 49,349 3,105 591,441	\$ 307,995,344
LOUISVILLE GAS AND ELECTRIC COMPANY SUMMARY OF PROPOSED GAS RATE INCREASE BY RATE CLASS BASED ON ADJUSTED SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003		REVENUE	Residential Gas Service Rate RGS	Firm Commercial Gas Service Rate CGS	Firm Industrial Gas Service Rate IGS	As Available Gas Service Rate AAGS	Firm Transportation Service Rate FT	Pooling Service Rate PS-FT	Special Contracts	Off-System Sales	Total Sales and Transportation	Forfeited Discounts Reconnection Charges Meter Test Charge Third Trip Inspection Charges Other Miscellaneous Revenues	Total Revenue

Seelye Exhibit 13 Summary - Page 1 of 4

Seelye Exhibit 13 Summary - Page 2 of 4

LOUISVILLE GAS AND ELECTRIC COMPANY SUMMARY OF PROPOSED GAS RATE INCREASE BY RATE CLASS BASED ON ADJUSTED SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003

	(9)	(2)	(8)	(6)	(10)	(11)
	Adjustment to Reflect Rate Switching and Plant Closings (See Exhibit 10)	VDT Amortization & Surcredit Adjustment	GSC @ Current Nov03-Jan04 Charges	Adjusted Billings at Current Rates	Proposed Increase in Revenue	Percentage Increase
	ø	149,202 \$	\$ 171,563,752 \$	226, 193,722	226,193,722 \$ 17,187,887	7.60%
	8,682	68,382	82,727,197	103,596,812	1,593,870	1.54%
		7,518	10,093,647	11,973,655	198,751	1.66%
	(63,851)	2,451	2,754,718	3,005,383	Q	0.00%
	13,838	2,953	242,537	3,939,208		0.00%
				60,600	·	%00.0
		1,290		1,681,970	I	%00'0
÷	(41,331) \$	231,796 \$	\$ 267,381,851 \$	350,451,351	\$ 18,980,514	5.42%
				1,264,157 49,349	12,006	
				- 	31,464 80 730	

352,359,402 \$ 19,104,714

÷

5.42%

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	80,730	
ŀ	3,105	591,441

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(1) (2) (3) (4) (5)	LOUISVILLE GAS AND ELECTRIC COMPANY SUMMARY OF PROPOSED GAS RATE INCREASE BY RATE CLASS BASED ON ADJUSTED SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003	ture titon Ment 160) 1526 1694) 753 385)	(3) Elimination of Demand-Side Management (DSM) Revenues	(2) Elimination of Gas Supply Cost Recovery (GSC) Revenues (See Exhibit 7) (222,647)	SE BY RATE CLASS RTATION 2003 (1) (1) (1) (1) (1) Booked Revenue Adjusted to As Billed Basis 24,301,580 (11,866,747) (11,866,747 (11,866,747) (11,866	LOUISVILLE GAS AND ELECTRIC COMPANY SUMMARY OF PROPOSED GAS RATE INCREAS BASED ON ADJUSTED SALES AND TRANSPOR FOR THE 12 MONTHS ENDED SEPTEMBER 30, MCF Residential Gas Service Rate RGS Firm Commercial Gas Service Rate CGS Firm Industrial Gas Service Rate GGS Firm Industrial Gas Service Rate GGS Seasonal Off-Peak Gas Rate G-6 Uncommitted Gas Service Rate G-7 As Available Gas Service Rate G-7 Secial Contracts Firm Transportation Service Rate FT Special Contracts
Elimination of Booked Elimination of Gas Supply Elimination of Flimination of Adjusted to Adjusted to	(1) (2) (3) (4) (1) (2) (3) (4) Elimination of Booked Elimination of Gas Supply Elimination of Elimination of Adjusted to Adjusted to Adjusted to Elimination of Gas Supply (4) Booked Cas Supply Elimination of Management Temperature Ves Yes Adjusted to Revenues Cost Recovery Demand-Side Temperature Yes Adjusted to Revenues (Scot) Management Adjustment Adjustment 24,301,580 11,866,747 Revenues (See Exhibit 8) (See Exhibi 8)	11 001 671)		(1,851,949)	1,851,949	Off-System Sales
Elimination of BookedElimination of Gas SupplyElimination of TemperatureVec Vec Vec ManagementNormalizationCust AdjustmentAdjusted to As BilledCost Recovery RevenuesManagement (GSC)NormalizationCust AdjustmentVec Adjustment24,301,580Revenues (GSC)(DSM) RevenuesAdjustment (See Exhibit 7)Adjustment AdjustmentAdjustment Adjustment24,301,580(See Exhibit 7)Revenues (DSM)(G71,526)(G71,526)11,866,74711,866,747(306,160)(G71,526)(G71,526)24,302271,606249,256(G71,526)(G7,052)249,256249,256(7,694)(7,694)(7,694)8,615,314(222,647)(70,753)(1	(1) (2) (3) (4) (1) (2) (3) (4) (1) (2) (3) (4) Booked Cas Supply Elimination of Revenue Elimination of Gas Supply Immetane Revenue Cost Recovery Demand-Side Temperature Ves Adjusted to (GSC) Management Normalization Cust Adjustment Adjustment Adjustment Adjustment Adjustment As Billed Revenues (See Exhibit 8) (See Exhi5) (See Exhibit 8)	(118,385)			5,373,660	hracts
Elimination of Booked Elimination of Gas Supply Elimination of Revenue Cost Recovery Adjusted to Adjusted to Sasis Cost Recovery Demand-Side Temperature Ver Ver (GSC) Adjusted to Casis (GSC) Management Normalization Cusi (GSC) Adjustment Adjustment Adjustment Adjustment (DSM) Adjustment Adjustment (See Exhibit 8) (See Exhibit 8) Adjustment (See Exhibit 8) (See Exhibit 8) Adjustment (See Exhibit 7) (See Exhibit 8) Adjustment (See Exhibit 7) (See Exhibit 8) <td>(1) (2) (3) (4) (1) Elimination of Booked Elimination of Gas Supply Elimination of Farmination of Revenue (4) Adjusted to Adjusted to Adjusted to Adjustment Cost Recovery Demand-Side Temperature Yee Adjusted to Adjustment (GSC) Management Normalization Cusi Adjustment Adjustment Adjustment Adjustment As Billed Revenues (DSM) Adjustment As Billed Revenues (GSC) (Basis 24, 301,580 (GSC) (DSM) Adjustment 1,422,303 21,606 (27,052) (7,052) 271,606 (22,468) (7,052) (7,052) 520,862 520,862 (7,052) (7,052)</td> <td>(001'n1)</td> <td></td> <td>(222,647)</td> <td>8,615,314</td> <td>portation Service Rate FT</td>	(1) (2) (3) (4) (1) Elimination of Booked Elimination of Gas Supply Elimination of Farmination of Revenue (4) Adjusted to Adjusted to Adjusted to Adjustment Cost Recovery Demand-Side Temperature Yee Adjusted to Adjustment (GSC) Management Normalization Cusi Adjustment Adjustment Adjustment Adjustment As Billed Revenues (DSM) Adjustment As Billed Revenues (GSC) (Basis 24, 301,580 (GSC) (DSM) Adjustment 1,422,303 21,606 (27,052) (7,052) 271,606 (22,468) (7,052) (7,052) 520,862 520,862 (7,052) (7,052)	(001'n1)		(222,647)	8,615,314	portation Service Rate FT
Elimination of Revenue Elimination of Gas Supply Elimination of Flimination of Adjusted to Basis Elimination of Gas Supply Elimination of Flimination of Management Temperature Yes Adjusted to Basis Cost Recovery Demand-Side Temperature Yes 24,301,580 Revenues (GSC) Management Adjustment Adjustment 24,301,580 11,866,747 Revenues (See Exhibit 8) (See Exhibit 8) (See Exhibit 8) (See Exhibit 8) 11,866,747 11,866,747 1,422,303 (1,422,303 (306,160) (1 271,606 239,256 (27,052) (27,052) (7,694)	(1) (2) (3) (4) (1) (2) (3) (4) (1) (1) (2) (3) (4) Booked Gas Supply Elimination of Revenue Cost Recovery Demand-Side Temperature Yes Adjusted to (GSC) Management Normalization Cusi Adjusted to (GSC) Management Normalization Cusi As Billed Revenues (GSC) Management Normalization As Billed Revenues (GSC) Management Normalization 24,301,580 (See Exhibit 7) Revenues (571,526) (7,052) 11,866,747 (1,422,303) (1,27,052) (27,052) (7,052) 21,606 271,606 (2,468) (7,052) (7,052) 20,862 520,862 (7,052) (7,054) (7,054)	:				
Elimination of Booked Elimination of Gas Supply Revenue Elimination of Cost Recovery Elimination of Management Temperature Ye Adjusted to (GSC) Management Normalization Cus Adjusted to (GSC) Management Normalization Cus As Billed Revenues (DSM) Adjustment Adju Basis (See Exhibit 7) Revenues (See Exhibit 8) (See Exhibit 8) 24,301,580 11,866,747 (See Exhibit 7) Revenues (571,526) 11,866,747 1,422,303 (27,052) (27,052) 271,606 271,606 (5,226) (5,226)	(1) (2) (3) (4) (1) (2) (3) (4) Elimination of Revenue Elimination of Gas Supply Elimination of Temperature Yer Adjusted to Adjusted to Adjusted to Cost Recovery Demand-Side Temperature Yer Adjusted to Revenues (GSC) Management Normalization Cus As Billed Revenues (GSC) Management Normalization Cus 24,301,580 (J) Revenues (5ee Exhibit 8) (See Exhibit 8) (See Exhibit 8) 11,866,747 (J) (G71,526) (G71,526) (G71,526) 1,422,303 (J) (306,160) (G27,052) 271,606 (Z,7052) (Z,7052) (Z,7052)	(7,694)	I		520,862	d Gas Service Hate G-/ : Gas Service Rate AAGS
Elimination of Booked Elimination of Gas Supply Elimination of Imination of Adjusted to Elimination of Gas Supply Temperature Normalization Vei Lus Adjusted to Cost Recovery Demand-Side Temperature Vei Adjusted to (GSC) Management Normalization Cus Adjustment Adjustment Adjustment Adjustment Adjustment Adjustment Revenues (See Exhibit 7) Revenues (See Exhibit 8) (See Exhibit 8) 24,301,580 11,866,747 11,866,747 (306,160) (1,422,303 1,422,303 (27,052) ((1)(2)(3)(4)(1)(2)(3)(4)(1)Elimination of BookedElimination of Gas SupplyTemperature NormalizationYeAdjusted to Adjusted to BasisCost Recovery (GSC)Demand-Side ManagementTemperature NormalizationYeAdjusted to BasisCost Recovery (GSC)Demand-Side ManagementTemperature NormalizationYeAdjusted to Basis(GSC) (GSC)Management ManagementNormalization NormalizationCus24,301,580(See Exhibit 7)Revenues (DSM)(G71,526)(G71,526)1,422,3031,422,303(27,052)(27,052)(27,052)	(2,468) (5,226)			271,606 249 256	f-Peak Gas Rate G-6
Elimination of Revenue Elimination of Gas Supply Elimination of Management Temperature Revenue Cost Recovery Demand-Side Temperature Adjusted to (GSC) Management Normaltzation As Billed Revenues (DSM) Adjustment As Billed Revenues (DSM) Adjustment 24,301,580 (See Exhibit 7) Revenues (671,526) 11,866,747 11,866,747 (306,160)	(1) (2) (3) (4) (1) (2) (3) (4) (1) (1) (1) (1) (1) (1) Booked Gas Supply Elimination of (4) Booked Gas Supply Elimination of (4) Revenue Cost Recovery Demand-Side Temperature Adjusted to (GSC) Management Normaltzation As Billed Revenues (DSM) Adjustment As Billed Revenues (DSM) Adjustment 24,301,580 (See Exhibit 7) Revenues (671,526) 11,866,747 (1,06,160) (306,160) (306,160)	(27,052)			1,422,303	tal Gas Service Rate IGS
Elimination of Booked Elimination of Gas Supply Elimination of Temperature Revenue Cost Recovery Demand-Side Temperature Adjusted to (GSC) Management Normalization As Billed Revenues (DSM) Adjustment Adjustment 24,301,580 (See Exhibit 7) Revenues (671,526)	(1) (2) (3) (4) (1) (1) (2) (3) (4) Booked Cas Supply Elimination of Revenue (4) (4) Booked Cas Supply Elimination of Revenue (4) (4) Adjusted to Cost Recovery Demand-Side Temperature Adjusted to Cost Recovery Demand-Side Temperature Adjusted to Cost Recovery Demand-Side Temperature Adjusted to Cost Recovery Management Normalization As Billed Revenues (DSM) Adjustment Adjustment (DSM) Adjustment (5) 24,301,580 (5) (571,526) (505, 100)				11,866,747	ercial Gas Service Rate CGS
Elimination of Booked Elimination of Gas Supply Elimination of Finination of Revenue Revenue Cost Recovery Demand-Side Temperature Adjusted to (GSC) Management Normalization As Billed Revenues (DSM) Adjustment Basis (See Exhibit 7) Revenues (See Exhibit 8) (Set	(1) (2) (3) (4) Elimination of Booked Elimination of Gas Supply Elimination of Elimination of Revenue Temperature Adjusted to Cost Recovery Demand-Side Temperature Adjusted to (GSC) Management Normalization As Billed Revenues (DSM) Adjustment Basis (See Exhibit 7) Revenues (See Exhibit 8)	(076') 10)			24,301,580	Gas Service Rate RGS
	(2) (3) (4)		Elimination of Demand-Side Management (DSM) Revenues	Elimination of Gas Supply Cost Recovery (GSC) Revenues (See Exhibit 7)	Booked Revenue As Billed Basis	MCF
(5)			 (4) Temperature Normalization Adjustment (671,526) (506,160) (27,052) (27,052) (7,694) (70,753) (118,385) 	Temp Adju (6 EU	(5) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	(1) (2) (3) (3) (2) (3) Elimination of Gas Supply Elimination of Gas Supply Elimination of Gas Supply Demand-Side Temp (GSC) Management Normal Revenues (DSM) Adjut (See Exhibit 7) Revenues (See Elimination (1, 851, 949) (1) (1) (1) (222, 647) (1) (1) (222, 647) (2222, 647) (2222, 647) (222, 647) (2222, 647) (2222, 647) (2222, 64

Seelye Exhibit 13 Summary - Page 3 of 4

LOUISVILLE GAS AND ELECTRIC COMPANY SUMMARY OF PROPOSED GAS RATE INCREASE BY RATE CLASS BASED ON ADJUSTED SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003

(10) (11)	Proposed Increase in Percentage Revenue Increase						
(6)	Adjusted Billings at Current Rates	23,678,990	11,504,939	1,409,035	185,781 244,029	429,810	8,184,029
(8)	GSC @ Current Nov03-Jan04 Charges						
(2)	VDT Amortization & Surcredit Adjustment						
(9)	Adjustment to Reflect Rate Switching and Plant Closings (See Exhibit 10)		6,000		(82,117)	(82,117)	29,671

Rate Increase by Class of Customers

	Billing Determinants		Present Rates	Calculated Revenue at Present Rates	Proposed Rates	ъ s	Calculated Revenue at Proposed Rates
Residential Gas Service Rate RGS Customer Charges:	Customer Months 3,332,464	Per	Per Customer \$7.00	23,327,248	Per Customer \$10.80	20	35,990,611
Distribution Cost Component:	MCF 24,301,485.5		Per Mcf \$1.3457	32,702,509 56,029,757	Per Mcf \$1.5352	n let	<u>37,307,641</u> 73,298,252
Residential Gas Service Rate RGS Summer A/C Rider Distribution Cost Component:	<u>MCF</u> 94.0		Per Mcf \$0.8457	62	Per Mcf \$1.0352	vo ₫	6
Subtotal	24,301,579.5		S	56,029,837		s	73,298,349
Correction Factor Subtotal Rate RGS after Application of Correction Factor	24,301,579.5		0.99936 \$	56,065,875	0.99936	36 \$	73,345,495
Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Temperature Normalization Adjustment Adjustment to Reflect Year-End Customers	(671,526.1) 48,936.3		\$1.3457	(795.671) 149.202 (903.673) 114.237	\$1.5352	Q	(795,671) 149,202 (1,030,927) 149,758
GSC at Current (Nov03-Jan04) Charges - GSCC	23,678,989.7	ы	7.2454	171,563,752	\$ 7.2454	4 8	171,563,752
Total Residential Gas Service Rate RGS Proposed Increase in Revenue	23,678,989.7		*	226,193,723		~	243,381,610 \$17,187,887 7.60%

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED GAS RATE INCREASE BASED ON SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED JUNE 30, 2003

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Calculated Revenue Proposed at Proposed Rates Rates	Per Customer \$16.50 4,646,235 \$117.00 1,344,213 Per Mcf	\$1.4830 16.079.868 \$0.9830 282.921 22.933.237	Per Customer 2,160	Per Mci \$1,4830 130,629 \$0,9830 17,465 150,254	Per Mcr \$0.9830 39,570	\$ 23,123,061	0.99129 \$23,326,270	(384,672) 69,382 \$1.4830 (454,036) (121,965)	\$117,00 1,404 \$1,4830 6.536 \$0.9830 1,565		82,614,718 112,479
Calculated Revenue at Present Rates	4,646,235 1,344,213	14,591,152 742,393 21,323,993	2,160	118,535 15,026 135,721	34,043	21,493,756	\$21,682,647	(364,672) 68,382 (412,000) (113,425)	1,404 5,931 1,346	82,614,718 112 470	
Present Rates	Per Customer \$16.50 \$117.00 Per Mcf	\$1.3457 \$0.8457	Per Customer \$90.00	Per Mcf \$1.3457 \$0.8457	Per Mcf \$0.8457	••	0.99129	\$1.3457	\$117.00 \$1.3457 \$0.8457	\$ 7.2454 \$ 1.0966	
Billing Determinants	Customer Months 281,590 11,489 293,079 MCF	10,842,797,2 877,844,1 11,720,641.3	Customer Months 24	MCF 88,084.0 17,767.4 105,851.4	MCF 40,254.0	11,866,746.7	11,866,746.7	(306,160.2) (61,647.3)	12 4,407.5 1,592.0	11,402,368.1 102.570.6	
	Firm Commercial Gas Service Rate CGS Customer Charges (Meters < 5000 ct/hr) Customer Charges (Meters >= 5000 ct/hr)	Distribution Cost Component: On Peak Mcf Off Peak Mcf	GasTransportation Service/Standby Rider to Rate CGS Administrative Charges:	Distribution Cost Component: On Peak Mcf Off Peak Mcf	Firm Commercial Gas Service Rate CGS Summer A/C Rider Distribution Cost Component:	Subtotal	Correction Factor Subtotal Hate CGS after Application of Correction Factor	Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Temperature Normalization Adjustment Adjustment to Reflect Year-End Customers	Adjustment for Rate Switching & Plant Closings: Customer Chgs. Distribution Chgs On-Peak Distribution Chgs Off-Peak	GSC at Current (Nov03-Jan04) Charges - GSCC	

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED GAS RATE INCREASE BASED ON SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED JUNE 30. 2003

	Billing Determinants	ć	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
Firm Industrial Gas Service Rate IGS Customer Charges (Meters < 5000 cf/hr) Customer Charges (Meters >= 5000 cf/hr)	Customer Months 1,463	Per Customer \$16.50 \$17.00	ustomer \$16.50 \$117.00	24,140 145,665	Per Customer \$16.50 \$117.00	24,140 145,665
Distribution Cost Component: On Peak Mcf Off Peak Mcf	MCF 1,002,298.3 401,064.1 1,403,362.4	d 222	Per Mcf \$1.3457 \$0.8457	1,348.793 <u>339,180</u> 1,857,777	Per Mct \$1.4830 \$0.9830	1,486,408 394,246 2,050,459
GasTransportation Service/Standby Rider to Rate IGS Administrative Charges:	Customer Months 25 MCF	Per Customer \$90.00 Per Mcf	sso.oo Per Mcf	2,250	Per Customer \$90.00 Per Mcf	2,250
Distribution Cost Component: On Peak Mcf Off Peak Mcf	7,600.3 11,340.7 18,941.0	به به ا	\$1.3457 \$0.8457	10,228 9,591 22,069	\$1.4830 \$0.9830	11,271 11,148 24,669
Subtotal Correction Factor Subtotal Rate IGS after Application of Correction Factor	1,422,303.4 1,422,303.4	0	\$ 0.97387 \$	1,879,846 1,930,275	0.97387 8	2,075,128 2,130,796
Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Rate Switching / Plant ClosingsAdjustment Customer Chgs On Peak Mcf		6 6 6	\$117.00 \$1.3457 \$0.8457	(40,091) 7,518	\$117.00 \$1.4830 \$0.9830	(40,091) 7,518 - -
Temperature Normalization Adjustment Adjustment to Reflect Year-End Customers	(27,052.0) 13,784		\$1.3457	(36,404) 18,710	\$1.4830	(40,118) 20,654
GSC at Current (Nov03-Jan04) Charges - GSCC GSC at Current Charges - Pipeline Supplier Demand Component	1,390,271.1 18,764.3	ശ ഗ	7.2454 1.0966	20,577	w	10,073,070 20,577 12,172,406
Total Industrial Gas Service Rate IGS Proposed increase in Revenue	1,409,035.4		•	cco,c/e, If	•	\$198,751 1.66%

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED GAS RATE INCREASE BASED ON SALES AND TRANSPORTATION FOR THE 12 MONTHS ENDED JUNE 30, 2003

		Billing Determinants		Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
As Available Gas Service Rate AAGS Customers Currently Taking Service Under Rate G-6 and G-6/TS Customer Charges: Administrative Charges:	G-6/TS	Customer Months 181 217	Per C	Per Customer \$150.00 \$90.00	27,150 3240 30,390	Per Customer \$150.00 \$90.00	27,150 3,240 30,390
Distribution Cost Component Submet	G-6 G-6 G-6/TS	MCF 212,614.6 58,991.2 271,605.8		<i>Per Mct</i> \$0.6855 \$0.6855	145,747 40,438 216,576	Per Mcf \$0.5053 \$0.5053	107,434 29,808 167,632
outroad Ny Taking Minimum Bills	Minimum Billis Cue 13	Customer Months 144	Per	Per Minimum \$500.00	6,500	Per Customer \$150.00	21,600
Distribution Cost Component Subtotal		MCF 249,255.8 249,255.8		Per Mcf \$0.4300	107,180 113,680	Per Mcf \$0.5053	125,949 147,549
Subtotal Rate AAGS Correction Factor Total Rate AAGS after Application of Correction Factor		520,861.6 520,861.6	F	\$ 1.000583 \$	330,256 330,063	\$ 1.000583 \$	315,181 314,998
Value Delivery Surcredit - G6 VDT Amortization & Surcredit - G7 Value Delivery Surcredit - G7 VDT Amortization & Surcredit Adjustment - G7 Temperature Normalization Adjustment - G6 Temperature Normalization Adjustment - G7 Adjustment to Reflect Year-End Customers - G5 Adjustment to Reflect Year-End Customers - G5		(2,467.9) (5,226.3) (1,240.3)		\$0.6855 \$0.4300	(6.580) 1,234 (6.492) 1,217 (1,682) (1,682) (2,247) (988)	\$0.5053 \$0.5053	(6,580) 1,234 (6,492) 1,217 (1,247) (1,247) (2,641) (765)
Adjustment for G6 Rate Switching & Plant Closings:	Customer Chgs. Administrative Chgs. Distribution Chgs.	(36) (24) (82,116.8)		\$150.00 \$90.00 \$0.6855	(5,400) (2,160) (56,291)	\$150.00 \$90.00 \$0.5053	(5,400) (2,160) (41,494)
GSC at Current (Nov03-Jan04) Charges - GSCC GSC at Current Charges - Pipeline Supplier Demand Component	Component	371,355.1 58,455.2	\$\$ \$\$	7.2454 1.0966	2,690,616 64,102		2,690,616 64,102
Total As Avallable Gas Service Rate AAGS		429,810.2	-	*	3,005,383	\$	3,005,388
Proposed Increase in Revenue		-					0.00%

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Seelye Exhibit 15

Rate RGS Customer Related Costs

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Louisville Gas and Electric Company

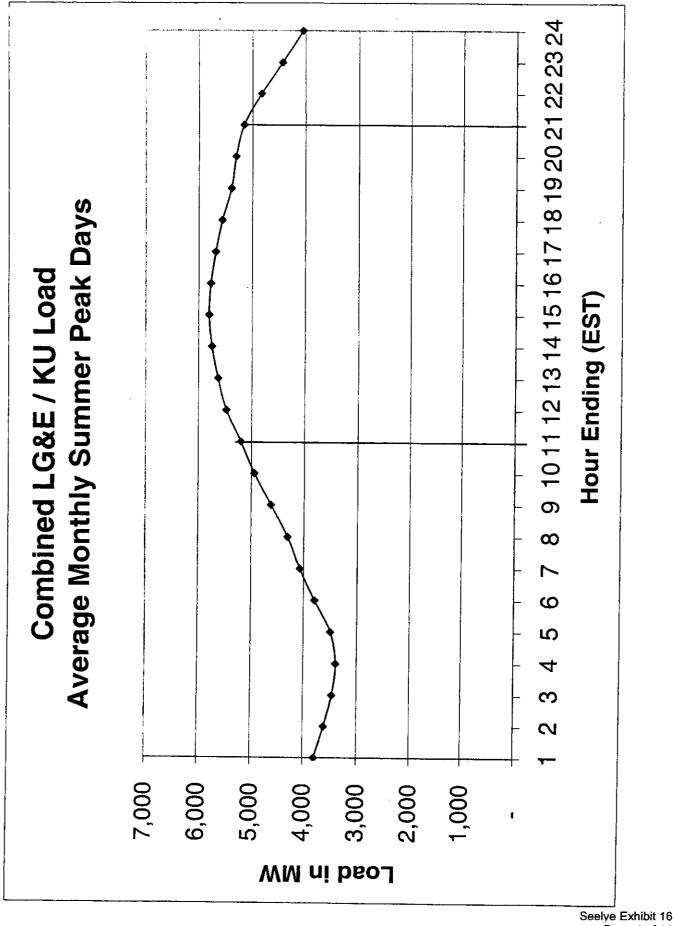
Customer Related Costs -- Rate RGS 12 Months Ended September 30, 2003

	Customer Related Costs
Rate Base Rate of Return on Rate Base - proposed	\$ 102,694,254 6.15%
Return on Rate Base	\$ 6,315,697
Operating Expenses Income Taxes	 27,066,711 3,141,902
Total Cost Of Service Minus: Misc. Revenues & VDT Billing Credits	\$ 36,524,309 (356,903)
Net Cost Of Service	\$ 36,167,407
Customer Months	3,332,464
Unit Cost per customer per month	\$ 10.85

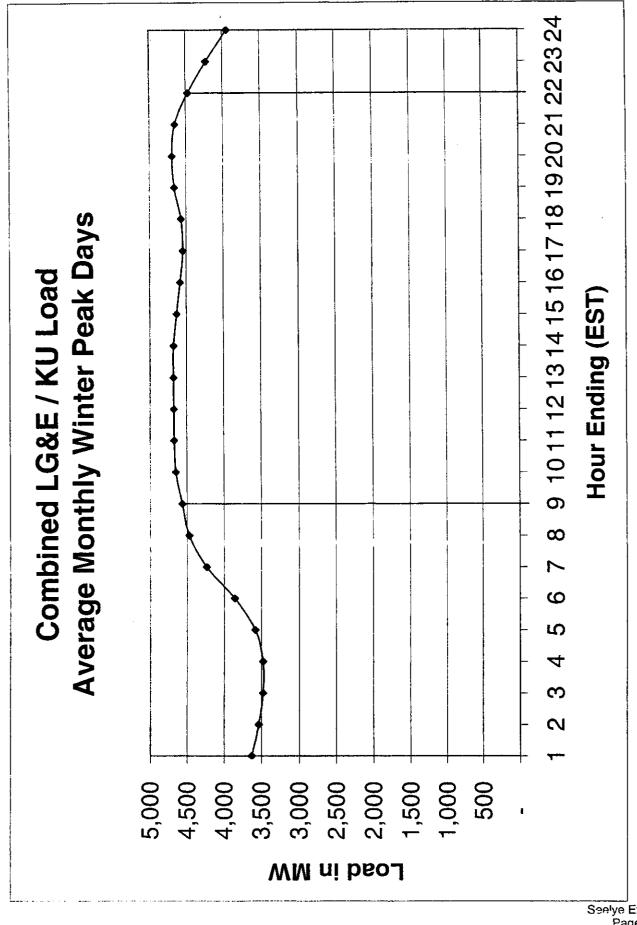
Source: Seelye Exhibit 2

Seelye Exhibit 16

Electric Costing Periods



Page 1 of 11



	Season Summer	Weekday		
Day	Non-Summer	Weekend	On-Peak	Off-Peak
			14	10
10/1/2002	0	1	14	10
10/2/2002	0	1	14	10
10/3/2002	0		14	10
10/4/2002	0	1	0	24
10/5/2002	0	0	0	24
10/6/2002	0	0	14	10
10/7/2002	0	1	14	10
10/8/2002	0	1	14	10
10/9/2002	0	1	14	10
10/10/2002	0	1	14	10
10/11/2002	0	1	0	24
10/12/2002	0	0	0	24
10/13/2002	0	0	14	10
10/14/2002	0	. 1	14	10
10/15/2002	0	1	14	10
10/16/2002	0	1	14	10
10/17/2002	0	1	14	10
10/18/2002	0	1	0	24
10/19/2002	0	0	0	24
10/20/2002	0	0 1	14	10
10/21/2002	0	1	14	10
10/22/2002	0	1	14	10
10/23/2002	0	1	14	10
10/24/2002	0	. 1	14	10
10/25/2002	0	0	0	24
10/26/2002	0	0	0	24
10/27/2002	0	1	14	10
10/28/2002	0	1	14	10
10/29/2002	0	1	14	10
10/30/2002	0	1	14	10
10/31/2002	0 0	1	14	10
11/1/2002	-	0	0	24
11/2/2002	0	ŏ	ŏ	24
11/3/2002	0 0	1	14	10
11/4/2002	0	1	14	10
11/5/2002	0	1	14	10
11/6/2002	0	1	14	10
11/7/2002	0	1	14	10
11/8/2002	0	, O	0	24
11/9/2002 11/10/2002	0	ŏ	Ő	24
11/11/2002	Ö	1	14	10
11/12/2002	ő	1	14	10
11/13/2002	ő	1	14	10
11/10/2002	~			

	Season Summer	Weekday	Qu Deela	Off Deek
Day	Non-Summer	Weekend	On-Peak	Off-Peak
11/14/2002	0	1	14	10
11/15/2002	õ	1	14	10
11/16/2002	õ	0 0	0	24
11/17/2002	Ő	Ō	0	24
11/18/2002	Õ	1	14	10
11/19/2002	0	1	14	10
11/20/2002	0	1	14	10
11/21/2002	0	1	14	10
11/22/2002	Ō	1	14	10
11/23/2002	0	0	0	24
11/24/2002	0	0	0	24
11/25/2002	0	1	14	10
11/26/2002	0	1	14	10
11/27/2002	0	1	14	10
11/28/2002	0	1	14	10
11/29/2002	0	1	14	10
11/30/2002	0	0	0	24
12/1/2002	0	0	0	24
12/2/2002	0	1	14	10
12/3/2002	0	1	14	10
12/4/2002	0	1	14	10
12/5/2002	0	1	14	10
12/6/2002	0	1	14	10
12/7/2002	0	0	0	24
12/8/2002	0	0	0	24
12/9/2002	0	1	14	10
12/10/2002	0	· 1	14	10
12/11/2002	0	1	14	10
12/12/2002	0	1	14	10
12/13/2002	0	1	14	10
12/14/2002	0	0	0	24
12/15/2002	0	0	0	24
12/16/2002	0	1	14	10
12/17/2002	0	1	14	10
12/18/2002	0	1	14	10
12/19/2002	0	1	14	10
12/20/2002	0	1	14	10 24
12/21/2002	0	0	0	24 24
12/22/2002	0	0	0	
12/23/2002	0	1	14 14	10 10
12/24/2002	0	1	14	10
12/25/2002	0	1	14	10
12/26/2002	0 0	1	14	10
12/27/2002	0	3	1.44	.0

	Season Summer	Weekday		
Day	Non-Summer	Weekend	On-Peak	Off-Peak
4.0/00/0000	0	0	0	24
12/28/2002	0	õ	Õ	24
12/29/2002 12/30/2002	0	1	14	10
12/31/2002	ő	1	14	10
1/1/2002	ŏ	1	14	10
1/2/2003	õ	1	14	10
1/3/2003	0	1	14	10
1/4/2003	0 0	0	0	24
1/5/2003	0	0	0	24
1/6/2003	· 0	1	14	10
1/7/2003	0	1	14	10
1/8/2003	0	1	14	10
1/9/2003	0	1	14	10
1/10/2003	0	1	14	10
1/11/2003	0	0	0	24
1/12/2003	0	0	0	24
1/13/2003	0	1	14	10
1/14/2003	0	1	14	10
1/15/2003	0	1	14	10
1/16/2003	0	1	14	10
1/17/2003	0	1	14	10
1/18/2003	0	0	0	24
1/19/2003	0	0	0	24
1/20/2003	0	1	14	10 10
1/21/2003	0	1	14	10
1/22/2003	0	1	14 14	10
1/23/2003	0	1	14	10
1/24/2003	0	1	0	24
1/25/2003	0	0 0	0	24
1/26/2003	0	1	14	10
1/27/2003	0 0	1	14	10
1/28/2003	0	1	14	10
1/29/2003	0	1	14	10
1/30/2003 1/31/2003	0	1	14	10
2/1/2003	0	ò	0	24
2/2/2003	Ö	õ	Ō	24
2/3/2003	0	1	14	10
2/4/2003	Ő	1	14	10
2/5/2003	0 0	1	14	10
2/6/2003	Ő	1	14	10
2/7/2003	Ō	1	14	10
2/8/2003	0	0	0	24
2/9/2003	0	0	0	24

	Season Summer	Weekday		
Day	Non-Summer	Weekend	On-Peak	Off-Peak
			14	10
2/10/2003	0	1	14	10
2/11/2003	0	1	14	10
2/12/2003	0	1	14	10
2/13/2003	0	1	14	10
2/14/2003	0	0	0	24
2/15/2003	0	0	0	24
2/16/2003	0	1	14	10
2/17/2003	0	1	14	10
2/18/2003	0	1	14	10
2/19/2003	0	1	14	10
2/20/2003 2/21/2003	0	1	14	10
	0	Ö	0	24
2/22/2003	0	ŏ	Õ	24
2/23/2003	0	1	14	10
2/24/2003 2/25/2003	0	1	14	10
2/26/2003	0	1	14	10
2/27/2003	0	1	14	10
2/28/2003	0	1	14	10
3/1/2003	0	0	0	24
3/2/2003	0	Ö	Õ	24
3/3/2003	0	1	14	10
3/4/2003	0 0	1	14	10
3/5/2003	0 0	1	14	10
3/6/2003	0	1	14	10
3/7/2003	0	1	14	10
3/8/2003	0	ò	0	24
3/9/2003	0 0	õ	Ō	24
3/10/2003	0 0	1	14	10
3/11/2003	õ	1	14	10
3/12/2003	Ő	1	14	10
3/13/2003	0	1	14	10
3/14/2003	0	1	14	10
3/15/2003	0 0	0	0	24
3/16/2003	0	0	0	24
3/17/2003	0	1	14	10
3/18/2003	Ō	1	14	10
3/19/2003	0	1	14	10
3/20/2003	Ō	1	14	10
3/21/2003	Ő	1	14	10
3/22/2003	Ō	0	0	24
3/23/2003	0	0	0	24
3/24/2003	0	1	14	10
3/25/2003	0	1	14	10

	Season Summer	Weekday		
 Day	Non-Summer	Weekend	On-Peak	Off-Peak
 		1	14	10
3/26/2003	0	1	14	10
3/27/2003	0	1	14	10
3/28/2003	0	0	0	24
3/29/2003	0	0	ő	24
3/30/2003	0	1	14	10
3/31/2003 4/1/2003	0	1	14	10
	0	1	14	10
4/2/2003	0	1	14	10
4/3/2003	0	1	14	10
4/4/2003 4/5/2003	0	0	0	24
4/6/2003	0	ŏ	õ	24
4/8/2003	0	1	14	10
4/8/2003	ő	1	14	10
4/9/2003	0	1	14	10
4/10/2003	ŏ	1	14	10
4/11/2003	0	1	14	10
4/12/2003	ő	Ó	0	24
4/13/2003	ŏ	ő	Õ	24
4/14/2003	0 0	1	14	10
4/15/2003	ő	1	14	10
4/16/2003	0	1	14	10
4/17/2003	Ő	1	14	10
4/18/2003	ů 0	1	14	10
4/19/2003	Ő	0	0	24
4/20/2003	0	0	0	24
4/21/2003	Ō	1	14	10
4/22/2003	0	1	14	10
4/23/2003	0	1	14	10
4/24/2003	0	1	14	10
4/25/2003	0	1	14	10
4/26/2003	0	0	0	24
4/27/2003	0	0	0	24
4/28/2003	0	1	14	10
4/29/2003	0	1	14	10
4/30/2003	0	1	14	10
5/1/2003	0	1	14	10
5/2/2003	0	1	14	10
5/3/2003	0	0	0	24
5/4/2003	0	0	0	24
5/5/2003	0	1	14	10
5/6/2003	0	1	14	10
5/7/2003	0	1	14	10
5/8/2003	0	1	14	10

		Season Summer	Weekday		
	Day	Non-Summer	Weekend	On-Peak	Off-Peak
	5/9/2003	0	1	14	10
	/10/2003	0	Ó	0	24
	/11/2003	0	õ	0	24
	/12/2003	0	1	14	10
-	/13/2003	0	1	14	10
		0	1	14	10
	/14/2003 /15/2003	0	1	14	10
		0	1	14	10
	/16/2003	0	ò	0	24
	/17/2003	0	· 0	õ	24
	/18/2003	0	1	14	10
	/19/2003	0	1	14	10
	/20/2003	0	1	14	10
	/21/2003		1	14	10
	/22/2003	0	1	14	10
	/23/2003	0	0	0	24
	/24/2003	0	0	0	24
	/25/2003	0		14	10
	/26/2003	0	1	14	10
	/27/2003	0	1	14	10
	/28/2003	0	1		10
	/29/2003	0	1	14	10
	/30/2003	0	1	14	
	/31/2003	0	0	0	24
	6/1/2003	1	0	0	24
	6/2/2003	1	1	11	13
	6/3/2003	1	1	11	13
	6/4/2003	1	1	11	13
	6/5/2003	1	1	11	13
	6/6/2003	1	1	11	13
	6/7/2003	1	0	0	24
	6/8/2003	1	0	0	24
	6/9/2003	1	1	11	13
	6/10/2003	1	1	11	13
	6/11/2003	1	1	11	13
	5/12/2003	1	1	11	13
	6/13/2003	1	1	11	13
6	5/14/2003	1	0	0	24
	6/15/2003	1	0	0	24
	6/16/2003	1	1	11	13
	5/17/2003	1	1	11	13
	6/18/2003	1	1	11	13
	6/19/2003	1	1	11	13
	6/20/2003	1	1	11	13
6	5/21/2003	1	0	0	24

.

	Season Summer	Weekday		
Day	Non-Summer	Weekend	On-Peak	Off-Peak
6/22/2003	1	0	0	24
6/23/2003	1	1	11	13
6/24/2003	1	1	11	13
6/25/2003	1	1	11	13
6/26/2003	1	1	11	13
	1	1	11	13
6/27/2003 6/28/2003	1	Ö	0	24
	1	õ	0 0	24
6/29/2003	1	1	11	13
6/30/2003	1	1	11	13
7/1/2003		1	11	13
7/2/2003		1	11	13
7/3/2003	1	1	11	13
7/4/2003	1	0	0	24
7/5/2003		0	0	24
7/6/2003	1	1	11	13
7/7/2003	1	1	11	13
7/8/2003	1	، 1	11	13
7/9/2003		1	11	13
7/10/2003			11	13
7/11/2003	1	1	0	24
7/12/2003	1	0		24 24
7/13/2003	1	0	0	13
7/14/2003	1	1	11	13
7/15/2003	1	1	11	
7/16/2003	1	1	11	13 13
7/17/2003	1	1	11	
7/18/2003	1	1	11	13
7/19/2003	1	0	0	24
7/20/2003	1	0	0	24
7/21/2003	1	1	11	13
7/22/2003	1	1	11	13
7/23/2003	1	1	11	13
7/24/2003	1	1	11	13
7/25/2003	1	1	11	13
7/26/2003	1	0	0	24
7/27/2003	1	0	0	24
7/28/2003	1	1	11	13
7/29/2003	1	1	11	13
7/30/2003	1	1	11	13
7/31/2003	1	1	11	13
8/1/2003	1	1	11	13
8/2/2003	1	0	0	24
8/3/2003	1	0	0	24
8/4/2003	1	1	11	13

.

	Season Summer	Weekday		
Day	Non-Summer	Weekend	On-Peak	Off-Peak
 D/F/0000	1	1	11	13
8/5/2003	1	1	11	13
8/6/2003 8/7/2003	1	1	11	13
8/8/2003	1	1	11	13
8/9/2003	1	Ó	0	24
8/10/2003	1	ŏ	0	24
8/11/2003	1	1	11	13
8/12/2003	1	1	11	13
8/13/2003	1	1	11	13
8/13/2003	1	1	11	13
8/15/2003	1	1	11	13
8/16/2003	1	0	0	24
8/17/2003	1	Ő	0	24
8/18/2003	1	1	11	13
8/19/2003	1	1	11	13
8/20/2003	1	1	11	13
8/21/2003	1	1	11	13
8/22/2003	1	1	11	13
8/23/2003	1	0	0	24
8/24/2003	1	0	0	24
8/25/2003	1	1	11	13
8/26/2003	1	1	11	13
8/27/2003	1	1	11	13
8/28/2003	1	1	11	13
8/29/2003	1	1	11	13
8/30/2003	1	0	0	24
8/31/2003	1	0	0	24
9/1/2003	1	1	11	13
9/2/2003	1	1	11	13
9/3/2003	1	1	11	13
9/4/2003	1	1	11	13
9/5/2003	1	1	11	13
9/6/2003	1	0	0	24
9/7/2003	1	0	0	24
9/8/2003	1	1	11	13
9/9/2003	1	1	11	13
9/10/2003	1	1	11	13
9/11/2003	1	1	11	13
9/12/2003	1	1	11	13
9/13/2003	1	0	0	24
9/14/2003	1	0	0	24
9/15/2003	1	1	11	13
9/16/2003	1	1	11 11	13 13
9/17/2003	1	1	11	10

Day	Season Summer Non-Summer	Weekday Weekend	On-Peak	Off-Peak	
9/18/2003	1	1	11	13	
9/19/2003	1	1	11	13	
9/20/2003	1	0	0	24	
9/21/2003	1	0	0	24	
9/22/2003	1	1	11	13	
9/23/2003	1	1	11	13	
9/24/2003	1	1	11	13	
9/25/2003	1	1	11	13	
9/26/2003	1	1	11	13	
9/27/2003	1	0	0	24	
9/28/2003	1	0	0	24	
9/29/2003	1	1	11	13	
9/30/2003	1	1	11	13	
			On-Peak	Off-Peak	Total
	Tota		3,393	5,367	8,760
		nmer	957	1,971	2,928
	Wint		2,436	3,396	5,832

Seelye Exhibit 17

Modified BIP

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LOUISVILLE GAS AND ELECTRIC COMPANY AND KENTUCKY UTILITIES

Assignment of Production and Transmission Demand-Related Costs Based on the 12 Months Ended September 30, 2003

Minimum System Demand Winter System Peak Demand Summer System Peak Demand	2,147 5,706 6,393		
Assignment of Production and Transmission Demand-Related Costs to the Costing Periods			
Non-Time-Differentiated Capacity Costs			
1. Minimum System Demand		2,147	
2. Maximum System Demand		6,393	
3. Non-Time-Differentiated Capacity Factor (Line	1/Line 2)	0.3358	
4. Non-Time-Differentiated Cost (Line 3)			33.58%
Winter Peak Period Costs			
5. Maximum Winter System Demand		5,706	
6. Intermediate Peak Period Capacity Factor (Line	e 5/Line2 - Line 3)	0.5567	
7. Winter Peak Period Hours		2,436	
8. Summer Peak Period Hours		957	
9. Total Summer and Winter Peak Period Hours ((Line 7 + Line 8)	3,393	
10. Winter Peak Period Costs (Line 7/Line 9 x Line	e 6)		39.97%
Summer Peak Period Costs			
11. Peak Capacity Factor (1.0000 - Line 3 - Line 6	5)	0.1075	
12. Summer Peak Period Costs (Line 11 + Line 8	/Line 9 x Line 6)		26.45%

Seelye Exhibit 18

Electric Cost of Service Study Functional Assignment, Time Differentiation and Classification

12 Months Ended September 30, 2003

		Functional	Tc	Total	Produ	Production Demand		Production Energy		Transa	Transmission Demand	
Description	Name	Vector	System	<u>چ</u>	Base	Inter.	Peak]	Base	Inter.	Peak
Plant In Service												
Interrotible Plant on an occasation contactions				4	čez	100	007			0	2	47
SULUU URGANIZATIUN 200 00 EDANCHISE AND CONSENTS	1051		5 5'240 +00	240	802	90 20	400	•		8 °	- C	; °
302.00 SOFTWARE	P302	DT&D	2,	3	ŝ,		2.			, ,	•	',
Total Intargible Plant	PINT		\$ 2,340	40 \$	531 \$	632 S	418 \$		\$	62 \$	74 S	49
Steam Production Plant												
Total Steam Production Plant	PSTPH	F017	\$ 1,711,057,433	33	574,573,086	683,909,656	452,574,691				•	
Hydraulic Production Plant												
Totat Hydraulic Production Plant	РНОРЯ	F017	\$ 9,802,252	52	3,291,596	3,917,960	2,592,696			•		
Other Production Plant												
T dtal Other Production Plant	POTPR	F017	\$ 153,206,676	76	51,446,802	61,236,708	40,523,166	,		,	ı	
T ctal Production Plant	PPRTL		\$ 1,874,066,361	61 S	629,311,484 \$	749,064,324 \$	495,690,552 \$	5	÷	\$	\$	
<u>Transmission</u>												
Total Transmission Plant	PTRAN	F011	\$ 219,996,119	19	·	•	k	,		73,874,697	87,932,449	58, 188, 973
<u>Distribution</u>												
TOTAL ACCTS 360-362	P362	F001	\$ 86,346,981	26 X	1	•	,	• •		• •		
364 & 365-UVENHEAU LINES 266 & 267.IINDER/2D/21ND 71NES	1365 1265	F 003	245,378,303	20	1 4							,
368-TRANSFORMERS - POWER POOL	P368	F005	96,687,022	: 8		•	,	,				
369-SERVICES	P369	F006	24,530,541	41	•							
370-METERS	P370	F007	33,756,862	ន	,		•			•		
371-CUSTOMER INSTALLATION	P371	F008	- 1000 23	ç	, .		• •					
	F3/3	F U00	1'aon' / c	2		•						
Total Distribution Plant	POIST		\$ 681,124,226	2e \$	به ,	ю '	9 ,		÷	69 ,	۰ ۲	
Totel Prod, Trans, and Dist Plant	PT&D		\$ 2,775,186,706	\$ 90	629,311,484 \$	749,064,324 \$	495,690,552 \$		69	73,874,697 \$	87,932,449 \$	58,188,973

12 Months Ended September 30, 2003

			ā	Distribution	Distribution			,					Distribution
		Functional		Poles	Substation		outior	Lines	Distribution Sec. Lines	ac. Lines	Distribution Line Trans.	ne Trans. Curtomer	Citetomet
Description	Name	Vector		Specific	General	Specific	c Demand	Customer	Demand	Customer			
<u>Plant in Service</u>													
Intensible Plant 301 to CRGANIZATION 302 to FRANCHIES AND CONSENTS 302 to SOFTWARE	P301 P301 P302	PT&D PT&D PT&D PT&D		• • •	. ^۲ ۵	• • •	90 4	147 7	, - 30	4 0	59 29	. 55	° `
T otal Intangible Plant	PINT		69	6 9 '	73	, 89	\$	\$ 153	\$ 31 \$	44	\$ \$65 \$	53	21
Steam Production Plant													
Total Steam Production Plant	PSTPR	F017		,		•	•	ı	•	•	•	1	·
Hydraulic Production Plant													
Total Hydrautic Production Plant	PHDPR	F017				•				ŀ			
Other Production Plant													
Total Other Production Plant	POTPH	F017		•						¢		'	
Total Production Plant	РРВТС		S			19	, \$					₩	
<u>Transmission</u>													
Total Transmission Plant	PTRAN	F011						٩		•		•	
Distribution TOTAL ACOTS 360-362 384 & 365-OVEFHEAD LINES	P362 P365	F001 F003		• •	86,346,981		69,855,531	95,365,687	34,313,326	46,844,020			,
366 & 367-UNDERGROUND LINES 368-TRANSFORMERS - POWER POOL	P367 P368	F004 F005		, ,			41,915,932 ·	86,463,645	2,503,827	1000	69,779,024	26,907,998	24 530.541
369-SERVICES	P369 P370	F006 F007					•••			• •	1	Ţ	-
371-CUSTOMER INSTALLATION	12Ed	8008		•		•						, ,	
373-STREET LIGHTING	P373	+ 008		I		•				101 010 00	4 FO 779 024	\$ 26.907.998 \$	24,530,541
Total Distribution Plant	PDIST		÷	у	86,346,981	s	****	\$ 181,829,332	\$ 30'ALV'192 \$	101 '01 7'70	170 01 20	200 ⁴ 200 ⁴ 03	
Total Prod, Trans, and Dist Plant	PT&D		49	\$	86,346,981	69	######################################	######################################	\$ 36,917,153 \$	52,215,161	\$ 69,779,024	\$ 26,907,998 \$	24,530,541

12 Months Ended September 30, 2003

Customer	Service &	Info. Sales Expense		
Customer	Accounts	Expense		
	Distribution Distribution St.	Meters & Cust. Lighting		
	Distribution	Meters		
		Functional	Vector	
			Name	
			Description	Plant in Service

Intendible Plant 301.00 ORGANIZATION 302.00 FRANCHISE AND CONSENTS 302.00 FRANCHISE AND CONSENTS	P301 P301 P302	PT&D PT&D PT&D		27	, 46 86		· · ·			, , ,	
T otat Intangible Ptant	PINT		\$	28 \$	48	69	,	ю		,	
Steam Production Plant											
Total Steam Production Plant	PSTPR	F017							ı		
Hydraulic Production Plant											
Total Hydrautic Production Plant	PHDPR	F017			•				,	·	
Other Production Plant											
Total Other Production Plant	POTPR	F017			•						
Total Production Plant	PPRTL			\$		ŝ		ы	6 9 ,		
<u>Transmission</u>											
Yotal Transmission Plant	PTRAN	F011		•	·						
Distribution	0000						,		,		
101AL ACCI S 360-362	2057			• •							
364 & 369-OVENTEAC LIVES 366 & 367-LINDERGROWIND LINES	P367	F004		•	•				,		
368-TRANSFORMERS - POWER POOL	P368	F005		•	•				,		
369-SERVICES	P369	F006			•						
370-METERS	P370	F007		33,756,862	1		•				
E	P371	F008			•		•				
373-STREET LIGHTING	P373	F008		•	57,069,712						
Total Distribution Plant	PDIST		69	33,756,862 \$	57,069,712	÷	,	÷		~	

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69

G

33,756,862 \$ 57,069,712 \$

69

PT&D

Total Prod, Trans, and Dist Plant

12 Months Ended September 30, 2003

		:			0	December 1 December 1		Production Energy	Transi	Transmission Demand	
		Punctional Visitian	U	Cuetom	Bach	inter.	Peak		Base	Inter.	Peek
		ARCIO	7	indied							
Plant in Service (Continued)											
<u>General Plent</u>											
T otal General Plant	PGP	PT&D	\$ 17,40	17,404,704	3,946,754	4,697,789	3,108,745		463,308	551,472	364,935
TOTAL COMMON PLANT	PCOM	PT&D	\$ 143.256.079	6.079	32,485,272	38,666,954	25,587,714		3,813,437	4,539,103	3,003,735
106.00 COMPLETED CONSTR NOT CLASSIFIED 105.00 PLANT HELD FOR FUTURE USE	P105	PT&D PDIST		696,772		• •	44	, ,			
OTHER		PDIST	\$		·	,					•
Tidal Plant in Service	TPIS		\$ 2,936,546,601	16,601 \$	665,744,041 \$	792,429,700 \$	665,744,041 \$ 792,429,700 \$ 524,387,430 \$	'	5 78,151,504 \$	93,023,098 \$	61,557,692

Total Plant in Service

Construction Work in Progress (CWIP)											
CWIP Production CWIP Transmission	CWIP1 CWIP2	F017 F011	\$ 254,200,227 9,544,065		85,360,436	101,603,831	67,235,960	 e	3,204,897	3,814,763	2,524,405
CWIP Distribution Plant CWIP Common Plant	CWIP3 CWIP4	POIST PT&D	25,369,771 6,725,624		1,525,127	1,815,346	1,201,299	 Ţ	179,034	213,103	141,020
Total Construction Work In Progress	TCWIP		\$ 295,839,688	÷	86,885,564 \$	103,419,177 \$ 68,437,259 \$	68,437,259 \$	6 6 6	3,383,931 \$	4,027,866 \$	2,665,425
Total Utility Plant			\$ 3,232,386,289	\$	752,629,605 \$	895,848,877 \$ 592,824,689 \$	592,824,689 \$	\$ 81,5	81,535,436 \$	97,050,964 \$	64,223,117

\$ 2,936,546,601 \$ 665,744,041 \$ 792,429,700 \$ 524,387,430 \$

TPIS

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12 Months Ended September 30, 2003

			Distr	Distribution	Distribution Substation	Citter	Distribution Drimanul Ines		Distribution Sec. Lines	ec, Lines	Distribution Line Trans.	e Trans.	Distribution Services
Description	Neme	runctional Vector	S	Specific	General	Specific	Demand	Customer	Demend	Customer	Demand	Customer	Customer
Plent in Service (Continued)													
<u>General Plant</u>													
T otal General Plant	РGР	PT&D		•	541,529		700,980	1,140,351	231,528	327,470	437,622	168,755	153,844
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	1,266,275
106.00 COMPLETED CONSTR NOT CLASSIFIED 106.00 PLANT HELD FOR FUTURE USE	P106 P105	PT&D PDIST		, i	- 88,331		114,339	186,006	37,765	- 53,415	71,382	27,526	25,094
OTHER		PDIST			,				·	·			•
T ctal Plani in Service	TPIS		÷	• •	91,434,174 \$		*******	\$ 192,541,934	\$ 39,092,152 \$	55,291,453 \$	73,890,104 \$	28,493,302 \$	25,975,775
Construction Work in Progress (CWIP)													
CWIP Production	CWIP1	F017							ı	•	,	,	
CWIP Transmission CWIP Distrbution Plant CWIP Common Plant	CWIP2 CWIP3 CWIP4	F011 PDIST PT&D			3,216,158 209,261		4,163,141 270,877	6,772,580 440,661	1,375,050 89,468	1,944,853 126,543	2,599,053 169,108	1,002,240 65,211	913,687 59,449
Total Construction Work in Progr es s	TCMP		\$	9	3,425,419 \$		\$ 4,434,018	\$ 7,213,241	\$ 1,464,518 \$	2,071,396 \$	2,768,161 \$	1,067,451 \$	973,136
Total Utility Plant			\$	•	94,859,592 \$,	****	######### \$ 199,755,175 \$	\$ 40,556,670 \$	57,362,849 \$	76,658,265 \$	29,560,753 \$	26,948,911

Seelye Exbibit 18 -5

12 Months Ended September 30, 2003

	:	Functional	Distribution Meters	Distribution Distribution St. Meters & Cust. Lighting	Customer Accounts Expense	Customer Service & Info	Sales Expense
Description	Name	Vector				r	
Plant jn Service (Continued)							
General Plant							
Total General Ptant	PGP	PT&D	211,708	357,915	•		
	PCOM D100	PT&D	1,742,541	2,945,958		. ,	
106.00 COMPLETED CONSTRUCT CLASSIFIED	P105	PDIST	34,532	58,381			
OTHER		PDIST	T		•		
Total Plant in Service	TPIS		\$ 35,745,671	35,745,671 \$ 60,432,014	, 9	9	ю

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Construction Work in Progress (CWIP)											
CWIP Production	CWIP1	F017		,			•				•
CWIP Transmission	CWIP2	FO11			ł		•		•		I
CWIP Distribution Plant	CWIP3	PDIST		1,257,339	2,125,670		ı		•		,
CWIP Common Plant	CWIP4	PT&D		81,809	138,308				•		•
Total Construction Work In Progress	TCWIP		ы	1,339,148 \$	2,263,978	÷		÷	•	ŝ	
Total Utility Plant			69	37,084,819 \$	62,695,992	\$	•	÷	•	69	

12 Months Ended September 30, 2003

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			1 de		Prod	Production Demand		Production Energy		Transo	Transmission Demand	
Description	Name	Vector	System		Base	inter.	Peak			Base	Inter.	Peak
Rete Base												
<mark>Uititiv Pient</mark> Plant in Service Construction Work in Progress (CWIP)			\$ 2,936,546,601 295,839,688	5 9 5	665,744,041 \$ 86,885,563.52 1	792,429,700 \$ 103,419,177.30	524,387,430 \$ 68,437,258.94		69	78,151,504 \$ 3,383,931.32	93.023.098 \$ 4.027.865.84	61,557,692 2,665,425.36
Total Utility Plant	TUP		\$ 3,232,386,289	ся О	752,629,605 \$	895,848,877 \$	592,824,689 \$		69	81,535,436 \$	97,050,964 \$	64,223,117
Less: Acummulated Provision for Depreciation Production Transmission Distribution General & Corrmon Plant Intangoite Plant	ADEPREPA ADEPREPA ADEPRITP ADEPRD11 ADEPRD12 ADEPRGP	F017 PTRAN PDIST PT&D PT&D	\$ 853,828,870 117,301,162 290,366,800 60,580,624 17,375,205	5 0 8 2 X	286, 715, 735 13, 737, 484 3, 940,065	341,275,399 - 16,351,615 4,689,827	225,837,736 - 10,820,621 3,103,476			39,389,730 - 1,612,639 462,523	46,885,274 1,919,511 550,537	31,026,157 1,270,230 364,316
Total Accumulated Depreciation	TADEPR		\$ 1,339,452,661	ي ج	304,393,283 \$	362,316,842 \$	239,761,833 \$		÷	41,464,893 \$	49,355,323 \$	32,660,703
Net Utility Plant	NTPLANT		\$ 1,892,933,628	8 8	448,236,321 \$	533,532,036 \$	353,062,856 \$		69	40,070,543 \$	47,695,641 \$	31,562,414
<u>Working Capita</u> Cash Working Capital · Operation and Maintenance Expenses Materials and Supplies Preparments	CWC M&S PREPAY	OMLPP TPIS TPIS	\$ 52,800,999 55,832,046 2,882,693	888	4,208,103 12,657,675 653,535	5,008,870 15,066,327 777,897	3,314,601 9,970,086 514,771	29,059,0 88 - -		1,088,689 1,485,881 76,718	1,295,858 1,768,632 91,317	857,529 1,170,386 60,429
Total Working Capitat	TWC		\$ 111,515,738	38 88	17,519,312 \$	20,853,094 \$	13,799,458 \$	29,059,088	•	2,651,288 \$	3,155,807 \$	2,088,344
Deferred Debits Service Persion Cost Other Deferred Debits	PENSCOST DDEBPP	TLB OMSUB2	ю 9			5 1				, ,		• •
Total Deferred Debits Less: Customer Advances	CSTDEP	F027	\$ \$ 507,146	46 \$	₩ 	ю , ,	њ , ,	F . F	\$	ю , ,	ю , ,	
Accumulated Deferted Income Taxes Total Production Plant	DIT	TPIS	\$ 328,563,448	1 8	74,488,570	88,663,137	58,672,504	ŀ				6,887,549
T dat Accumulated Deferred Income Tax			\$ 328,563,448	48 S	. 74,488,570 \$	88,663,137 \$	58,672,504 \$		θ	B,744,192 \$	10,408,141 \$	6,887,549
Investment T ax Credits Total Production Plant Total Transmission Plant	DIT	F017 PTRAN	\$ \$ \$	43	1,324	1,576	1,043	4 1				. , ,
Total Distribution Plant Total General Plant		PDIST PT&D	49		4 1	, .		. ,				,
Total Investment Tax Credit			\$ 3,943	43 \$	1,324 \$	1,576 \$	1,043 \$	·	\$,
Net Rate Base	RB		\$ 1,675,374,829	5 8	391,265,739 \$	465,720,417 \$	308,188,767 \$	29,059,088	\$	33,977,639 \$	40,443,307 \$	26,763,209

12 Months Ended September 30, 2003

		-	Distribution		Distribution Substation	Distrib	Distribution Primary Lines	¥	Distribution Sec. Lines	ec. Lines	Distribution Line Trans.	e Trans.	Distribution Services
Description	Name	Vector	- ed S	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
<u>Rale Base</u>													
<u>Utility Plent</u> Plant in Service Construction Work in Progress (CWIP)			6 9	69	91,434,174 \$ 3,425,418.70		######### 4,434,017.90	\$ 192,541,934 \$ 7,213,241,13	39,092,152 \$ 1,464,517,97	55,291,453 \$ 2,071,395.97	73,890,104 \$ 2,768,161.34	28,493,302 \$ 1,067,450.88	25,975,775 973,136.20
Total Utility Plant	TUP		\$	\$	94,859,592 \$		******	\$ 199,755,175 \$	40,556,670 \$	\$7,362,849	76,658,265 \$	29,560,753 \$	26,948,911
Less: Acummulated Provision for Depreciation Production	ADEPREPA	F017					4			ı			
Transmission Distribution General & Common Plant Intannabile Plant	ADEPRTP ADEPRD11 ADEPRD12 ADEPRGP	PTRAN PDIST PT&D PT&D			36,810,167 1,884,902 540,611		47,648,756 2,439,903 699,791	77,514,790 3,969,223 1,138,418	15,737,974 805,879 231,135	22,259,595 1,139,825 326,915	29,747,161 1,523,233 436,880	11,471,020 587,385 168,469	10,457,497 535,487 153,584
Total Accumulated Depreciation	TADÉPR		÷	\$	39,235,680 \$	4	\$ 50,788,450 \$	82,622,430 \$	16,774,988 \$	\$ 23,726,334 \$	31,707,275 \$	12,226,873 \$	11,146,567
Net Utility Plant	NTPLANT		\$9	۰. ۲	55,623,913 \$		\$ 72,002,125	\$ 117,132,744 \$	23,781,682	\$ 33,636,515 \$	44,950,991 \$	17,333,879 \$	15,802,343
<u>Working Cepitel</u> Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP TPIS TPIS			657,855 1,738,422 89,757		965,350 2,250,292 116,186	1,451,240 3,660,766 189,011	392,157 743,252 38,375	543,652 1,051,247 54,277	165,556 1,404,860 72,535	63,841 541,738 27,971	37,973 493,873 25,499
Total Working Capital	TWC		\$9	به ۱	2,486,034 \$,	\$ 3,331,829 \$	5,301,017 \$	1,173,785	\$ 1,649,176 \$	1,642,950 \$	633,550 \$	557,346
<u>Deferred Debits</u> Service Persion Cost Other Deferred Debits	PENSCOST DDEBPP	TLB OMSUB2				1 1						, ,	
Total Deferred Debris Less: Customer Advances	CSTDEP	F027	\$	69	• • >		\$ 148,104	\$ 240,936	\$ 48,918	\$ - \$	ю 	99 1 (ţ I
Accumulated Deferred Income Taxes Total Production Plant	DIT	TPIS			10,230,359	,	13,242,643	21,543,074	4,373,931	6,186,434			2,906,370
Total Accumulated Deferred Income Tax			\$	49	10,230,359 \$,	\$ 13,242,643	\$ 21,543,074	\$ 4,373,931 (\$ 6,186,434 \$	8,267,394 \$	3,188,050 \$	2,906,370
Investment Tax Credits Total Production Plant Total Transmission Plant	10	F017 PTRAN		• •						,			
Total Distribution Plant Total General Plant	35	PT&D				•		•	,	,	•		
Total Investment Tax Credit			÷	6 9	69		•	•		9 9	•		,
Net Rate Base	RB		ы	9	47,879,587 \$	·	\$ 61,943,206	\$ 100,649,752	\$ 20,532,619	\$ 29,030,069 \$	38,326,547 \$	14,779,379 \$	13,453,319

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12 Months Ended September 30, 2003

			L					Customer	Customer	men		Γ
		, and the second se		Distribution Distribution St.	Distribution St.	tion St.		Accounts	Service &	ce & Info	Seles Expense	cense(
Description	Name	Vector] [
<u>Rate Base</u>												
Utility Plant Plant in Service Construction Work in Progress (CWIP)			\$	35,745,671 1,339,147.99	\$ 60,4 2,263,	60,432,014 2,263,977.94	ю		ю		49	
Total Utility Plant	TUP		÷	37,084,819 \$		62,695,992	\$9		÷		\$	
Less: Acummulated Provision for Depreciation												
Production		F017 PTRAN						, .				
Distribution	ADEPRD11			14,390,726	24,3	24,329,115						
General & Common Plant	ADEPHD12			736,892	12	1,245,797		,		4		•
Intangole Ptant	ADEPRGP			211,349		67,309		•				
Total Accumulated Depreciation	TADEPR		49	15,338,966 \$ 25,932,221	\$ 25,9	132,221	69		÷	,	\$,

<u>Ante Base</u>												
Utility Plant Plant in Service Construction Work in Progress (CWIP)			ۍ ۲	35,745,671 1,339,147.99	به جه	60,432,014 2,263,977.94	69		69		ŝ	
Total Utility Plant	TUP		69	37,084,819	\$	62,695,992	69		69	·	\$	
Less: Acummulated Provision for Depreciation Production Transmission General & Common Plant General & Common Plant Intangbile Plant	ADEPREPA ADEPRTP ADEPRD11 ADEPRD12 ADEPRGP	F017 PTRAN PDIST PT&D PT&D		14,390,726 736,892 211,349		24,329,115 1,245,797 357,309		, <i>.</i> .				
Total Accumulated Depreciation	TADEPR		69	15,338,966	•9	25,932,221	⇔		÷	•	\$	
<u>Net Utility Plant</u>	NTPLANT		69	21,745,853	\$	36,763,772	\$	٠	\$	٠	\$	
<u>Working Capitel</u> Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAV	OMLPP TPIS TPIS		979,623 679,626 35,090		185,564 1,148,983 59,324		1,894,161		631,288		
Total Working Capital	TWC		69	1,694,339	69	1,393,871	ŝ	1,894,161	69	631,288	\$	
Deferred Deblis Service Persion Cost Other Deferred Deblis	PENSCOST DDEBPP	TLB OMSUB2		• •		. ,		· ·				
Total Deferred Debits Less: Customer Advances	CSTDEP	F027	ŝ		\$		69		6 9		\$	
Accumulated Deterred Income I axes Total Production Plant	DIT	TPIS		3,999,501		6,761,599		•		ı		
Total Accumulated Deferred Income Tax			÷	3,999,501	69	6,761,599	\$		\$	•	49	
Investment Tax Credits Total Production Plant Total Transmission Plant Total Distribution Plant Total General Plant		F017 PTRAN PDIST PT&D						, , , , ,				
Total trivestment Tax Credit			\$	ł	\$	٠	\$		\$	•	ŝ	
Net Rate Base	BH		\$	19,440,691	\$9	31,396,043	÷	1,894,161	69	631,288	\$	

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12 Months Ended September 30, 2003

		Functional	Totel	Prod.	Production Demand	<u></u>	Production Energy	Transmission Demand	n Demand	
Description	Name	Vector	System	Bee	inter.	Peak		Base	Inter.	Peak
				1						
Operation and Maintenance Expenses										
Steen Brutet Ganaration Oranifon Evenand										
SAUGUIT FORM VERMENUN OPERATION EXPENSES	OM500	LBSUB1	\$ 1.465.230	415.720	494,828	327,450	227,233		•	ŀ
	OM601	Fnerav	5 193 834 264				193,934,264			,
500 STEAM FXPENSES	OM502	(8	\$ 27,709,424	3,190,798	3,797,981	2,513,300	18,207,344			

12 Months Ended September 30, 2003

		Functionat	Distribution	Distribution Substation	Dietath	Distribution Primary Lines		Distribution See 1 ines		Distribution	Distribution Line Trens.	Distribution
Description	Name	Vector	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
<u>Operation and Maintenance Expenses</u>												
Steem Power Generation Operation Expenses												
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	•	•	•	•		•	,	•	•	
501 FUEL	OMS01	Energy	•	ı	•				•	•	•	•
502 STEAM EXPENSES	OM502					,			,		•	•
505 ELECTRIC EXPENSES	OM505						,		•	•		
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	•				•	•			•	
507 RENTS	OMS07	PROFIX	•	•	,	ı	•	•				
509 ALLOWANCES	OM509	PROFIX	,	,	ı	•	,				•	·
T ctal Steam Power Operation Expenses			, , ,	5 - - -	• • •	\$, \$	9	\$	1	- 5	چ	, \$
Steam Power Generation Maintenance Expenses												
	ONEIO									L		
A LA MARTENANCE GOLERAYOON & ENGINEERING 544 MARTENANCE OF STOLOTUDES					•	•						
									•	•		
512 MAINTENANCE OF BOILEH PLANT	OM512	XI-OH-I	•			1	•		•	•	•	•
513 MAINTENANCE OF ELECTRIC PLANT	OM513	PROFIX	•			,	•	•	•	•	•	•
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	,		•	•	•	•	T	,	,	k
Total Steam Power Generation Maintenance Expense			· ·	- - -	,	•	<i>د</i> م	ю ,		ч Ч	, ب	•
Total Steam Power Generation Expense					, , 9	ۍ ب	ب	6 9	•	\$, 19	, ,
Hydraulic Power Generation Operation Expenses												•
535 OPERATION SUPERVISION & ENGINEERING	CIMISIA	LESUES		•	•		•		•	•		
536 WATEH FOH POWEH	OM536	XI-DHA	•		•	,	•	•	•		•	
537 HYDRAULIC EXPENSES	OM537	PROFIX	•	•	•	•					•	•
538 ELECTRIC EXPENSES	OM538			ŀ	•	·	•	•	•	•	•	•
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	•	•	•		•	•	+		•	
540 RENTS		PROFIX	ı	•				,	•	•	•	•
Total Hydrautic Power Operation Expenses			-, , 69	, , 9		9 ,	• ›	6 9	,	, ب	•	, ,
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEFEING	OM541	LBSUB4	,	٠	,							
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	•	,		,		•	•	,	,	•
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX						,		•	•	,
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	,	•					• •	۰ ۱		
949 MAIN LENANCE OF MISC HTURAULIC FLANT	CMCMO	credy	•	•	•	•						
Total Hydraulic Power Generation Maint. Expense			, , 9	, , 9	, , ,	9 9	9	с э ,	•	, 9	9	

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LBSUB5 Energy PROFIX PROFIX PROFIX

OM546 OM547 OM548 OM548 OM549 OM550

Other Power Generation Operation Expense 546 OFERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 548 MISC OTHER POWER GENERATION 550 RENTS

Total Other Power Generation Expenses

Total Hydraulic Power Generation Expense

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12 Months Ended September 30, 2003

Functional Vector	Customer	Distribution St.	<u>'</u>	
ame			. >	

Operation and Maintenance Expenses

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	÷		•	\$		69		ю	69		\$
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	\$9		69	69		ŝ		÷	θ		÷
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	ŝ		\$	67		÷		69	\$9		\$
		,	ł	,		,		•	•		ſ
	69		\$	69		69		69	49		6
LBSUB1 Energy PROFIX PROFIX		PROFIX PROFIX PROFIX PROFIX PROFIX			PROFIX PROFIX PROFIX PROFIX PROFIX		LBSUB4 PROFIX PROFIX Energy Energy			LBSUB5 Energy PROFIX PROFIX PROFIX	
OM500 OM500 OM502 OM505 OM505 OM505 OM507		OM510 OM513 OM512 OM512 OM513			OM535 OM536 OM536 OM538 OM538 OM538		OM541 OM541 OM543 OM543 OM545			OM546 OM547 OM548 OM548 OM550	
Steam Power Generation Operation Expenses 500 OFERATION SUPERVISION & ENGINEERING 501 FUEL 502 STEAM EXPENSES 506 ELECTRIC EXPENSES 506 MISC STEAM POWER EXPENSES 507 RENTS 509 ALLOWANCES	Total Steam Power Operation Expenses	Steam Power Generation Meintenance Expenses 510 MAINTENANCE SUPPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTUHES 512 MAINTENANCE OF ELECTRIC PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF MISS STEAM PLANT	Total Steam Power Generation Maintenance Expense	Total Steam Power Generation Expense	Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 538 WATER FOR POWER 537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	T otal Hydrautic Power Operation Expenses	Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTURES 543 MAINT OF RESERVES DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	Total Hydraulic Power Generation Maint. Expense	Total Hydraulic Power Generation Expense	Other Power Generation Operation Expense 546 Operation Supernision & Engineering 547 Fuel 548 Generation Expense 549 Miss Other Power Generation 550 Rents	Total Other Power Generation Expenses

12 Months Ended September 30, 2003

		Functional		Totel		Produ	Production Demand		Production Energy		โานกรศ	Transmission Demand	
Description	Name	Vector		System		Base	Inter.	Peak			Base	Inter.	Peak
<u>Operation and Meintenance Expenses (Continued)</u>													
Other Power Generation Maintenance Expense 551 MAINTENANCE SUPERVISION & ENGINEERING	OM561	PROFIX	\$	12,594		4,229	5,034	3,331					
552 MAINTENANCE OF STRUCTURES 653 MAINTENANCE OF GENEDATING & ELEC PLANT	OM552	PROFIX XIOUN	69 6	49,599		16,655	19,825	13,119	,			,	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	9 6 9	126,366		42,434	50,508	33,424			. ,	. ,	
Total Other Power Generation Maintenance Expense			↔	567,117	49	190,438 \$	226,676 \$	150,002 \$	I	69	\$ 7	\$	•
Total Other Power Generation Expense			6	5,692,096	÷	278,161 \$	331,093 \$	219,100 \$	4,863,742	ю	\$	99	,
T otal Station Expense			θ	279,419,424	÷	20,229,054 \$	24,078,478 \$	15,933,844 \$	219,178,048	ŝ	9	\$,
Other Power Supply Expenses													
555 PURCHASED POWER 555 PURCHASED POWER OPTIONS	OM555 OMOGEE	demo admo	69 6	83,608,926				10,996,878	72,612,048				· ,
555 BROKERAGE FEES	OMB655	OMP	9 69						,			ı	•
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	\$,	i	,		ı	·	•
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556 OM556		ŝ	1,127,838		378,728	450,797	298,313	, ,				
558 DUPLICATE CHARGES	OM558	Energy		(2,647,556)		- -			(2,647,556)				
T dtal Other Power Supply Expenses	TPP		69	82,101,446	\$	362,638 \$	455,688 \$	11,298,428 \$	69,964,492	69	9	9 1	
Total Electric Power Generation Expenses			49	361,520,870	69	20,611,892 \$	24,534,166 \$	27,232,272 \$	289,142,540	69	\$	• •	
Transmission Expenses real rotations of introversion and fruc	OHICO							T			045 50	201111	73.521
561 1 OAD DISPATCHING	OM561	LETRAN	A	375 252			, .	• •			126.010	149,988	99,254
562 STATION EXPENSES	OM562	LETRAN		1.098,906		•	•	•	•		369,013	439,233	290,661
563 OVERHEAD UNE EXPENSES	OM563	LBTRAN		47,841		,	•				16,065	19,122	12,654
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LETRAN		15,928,566		•					5,348,813	6,366,648	4,213,106
566 MISC. TRANSMISSION EXPENSES 567 RENTS	OM566 OM566	PTRAN PTRAN		3,957,688 30,325							1,328,992 13 205	1,561,666	10.401
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN		-		1	,		ì			•	. '
569 STRUCTURES	OM569	LBTRAN		11,497					,		3,861	4,595	3,041
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN		806,591					ſ		270,853	322,394	213,343
571 MAINT OF OVERHEAD LINES	OM571	LETRAN		466,648		,	•		•		156,700	186,519	123,428
573 MISC PLANT	OM573	PTRAN		20,297			• •				6,816	8,113	5,368
Total Transmission Expenses			69	23,030,574	÷	ю ,	69	↔ ,		ю	7,733,667 \$	9,205,320 \$	6,091,587

12 Months Ended September 30, 2003

		Functional	Distribution	Distribution	ni di telo	Distribution Drimond Lines	Ē	Distribution San 1 inse		Distribution inc Trans	ine Trans	Distribution Services	ution Vices
Description	Name	Vector	Specific	General	Specific	Demand Customer		Demand	Customer	Demand	Customer	Customer	omer
<u>Operation and Maintenance Expenses (Continued)</u>													
Cther Power Generation Maintenance Expense 551 MAINTENANCE SUPERVISION & ENGINEERING 522 MAINTENANCE OF STRUCTURES 553 MAINTENANCE OF GENERATING & ELEC PLANT 554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM551 OM552 OM552 OM553	PROFIX PROFIX PROFIX PROFIX							· · · •		.,		
Total Other Power Generation Maintenance Expense				69	9 ,	69	ŝ	ю ,	49 ,		, S	\$9	
Total Other Power Generation Expense				9 9	<i>6</i> 9 ,		\$	•9				\$	
Total Station Expense			, , ,	\$ 7 , \$9	9 1	9	49	49 ,	φ ,	·	,	\$	ſ
Other Power Supply Expenses 555 PURCHASED POWER 555 PURCHASED POWER OPTIONS 555 BURCHAGE FEES 555 MISO TRANSMISSION EXPENSES 566 MISO TRANSMISSION EXPENSES 568 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES 558 DUPLICATE CHARGES	OMSS5 OMC555 OMB555 OMB555 OMB555 OM856 OM556 OM558 OM558	OMPP OMPP OMPP PROFIX PROFIX Energy											
Total Other Power Supply Expenses	трр		• •	9 ,	69	49	\$	\$ 9 '	به	\$	•	ŝ	ŀ
Total Electric Power Generation Expenses			, , \$	9 9	ب	, 9	ю	99 '	69 '	•		69	•
Transmission Expenses 660 OPERATION SUPERVISION AND ENG 661 LOAD DISFATCHING 662 STATION EXPENSES 662 STATION EXPENSES 663 TRANSMISSION OF ELECTRICITY BY OTHERS 665 TRANSMISSION OF ELECTRICITY BY OTHERS 666 MISC. TRANSMISSION OF ELECTRICITY BY 667 RENTS 666 MISC. TRANSMISSION OF ELECTRICITY BY 667 RENTS 668 MINT OF SUPERVISION AND ENG 669 STRUCTURES 669 MINT OF STATION EQUIPMENT 571 MAINT OF STATION EQUIPMENT 571 UNDERGROUND LINES 572 UNDERGROUND LINES 573 MISC PLANT	OM560 OM561 OM562 OM562 OM565 OM566 OM568 OM568 OM571 OM577 OM572 OM572 OM572	LBTRAN LBTRAN LBTRAN LBTRAN LBTRAN FTRAN FTRAN LBTRAN LBTRAN LBTRAN LBTRAN LBTRAN FTRAN		· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·		. ,	. , , . ,		
l otal H fansmission Expenses			- - -		,	, 9	ø	•	, ,			9	

12 Months Ended September 30, 2003

		:			Vector	Name)escription
Sales Expense	Into.	Expense	Meters & Cust. Lighting	Meters	Functional		
	Service &	Accounts	listribution Distribution St.	Distribution			
	Customer	Customer					

Operation and Maintenance Expenses (Continued)

	•	•			,	•	
	ы	\$	\$		\$	\$	
1 I + J			,		,		
	÷	ю	69		÷	÷	
4) 1 4	•	,		<i>, ,</i> , , , , , , , , , , , , , , , , ,		,	
		4	69		s	6	
	,				•		
	\$	•	ŝ		\$	69 ,	
	69	\$	ы		49	69	
PROFIX PROFIX PROFIX				OMPP OMPP OMPP PROFIX PROFIX Energy			LBTRAN LBTRAN LBTRAN LBTRAN PTRAN PTRAN LBTRAN LBTRAN LBTRAN LBTRAN LBTRAN LBTRAN
OM551 OM552 OM553 OM553				OMESS OMOSSS OMBSSS OMBSSS OMMSSS OMSSS OMSS8 OMSS8	ТРР		OMISSO OMISSO OMISS2 OMISS2 OMISS5 OMISS5 OMISS6 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2 OMISS2
IEF POWET GENERATION MAINTENANCE EXPENSE 55.1 MAINTENANCE SUPERVISION & ENGINEERING 55.2 MAINTENANCE OF STRUCTURES 55.3 MAINTENANCE OF GENERATING & ELEC PLANT 55.4 MAINTENANCE OF MISC OTHER POWER GEN PLT	Generation Maintenance Expense	Generation Expense	Total Station Expense	Other Power Supply Expenses 555 PURCHASED POWER 555 PURCHASED POWER OPTIONS 555 BIOKETAGE FEES 555 BISOT FRANSMISSION EXPENSES 555 SMISOT FRANSMISSION EXPENSES 555 OTHER EVPENSES 558 DUPLICATE CHARGES 558 DUPLICATE CHARGES	Total Other Power Supply Expenses	Total Electric Power Generation Expenses	Institution Expenses 560 OPERATION SUPERVISION AND ENG 562 I LOAD DISPATCHING 562 STATION EXPENSES 563 OVERHEAD LINE EXPENSES 563 OVERHEAD LINE EXPENSES 566 MISSION OF ELECTRICITY BY OTHERS 566 MISSION OF ELECTRICITY BY OTHERS 567 MISSION OF ELECTRICITY BY OTHERS 568 MAINTENACE SUPERVISION AND ENG 570 MAINT OF STATION EQUIPMENT 571 MAINT OF OVERHEAD LINES 573 MISC PLANT 573 MISC PLANT

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Total Transmission Expenses

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12 Months Ended September 30, 2003

		Functional		Total		Prod	Production Demand		Production Energy		Transm	Transmission Demand	
Description	Name	Vector		System		Base	Inter.	Peak			Base	Inter.	Peak
<u>Operation and Maintenance Expenses (Continued)</u>													
Distribution Operation Expense													
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	\$	1,579,584					4				ı
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			1	•	,				L
588 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012		•					•			•	
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371		•					,				
588 MISCELLANEOUS DISTRIBUTION EXP	OM568	PDIST		3,725,783									
588 MISC DISTR EXP MAPPIN	OM588x	PDIST		•				•					4
589 RENTS	OM589	PDIST		10,040		,	,		ļ		•	•	
Total Distribution Operation Expense	OMDO		ŝ	15,135,878	s	99	и		۰ بھ	\$	9	₩ '	•
Distribution Maintenance Expense													
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	49	30,387			•	•	•		•	•	
591 STRUCTURES	OM591	P362	ŝ	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 UN	OM594	P367		1,091,645		•	•	•			•		
595 MAINTENANCE OF LINE THANSFORME	OM595	P368		281,856		•		•	•		•	•	•
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	E2Ed		11,207			•	•					
597 MAINTENANCE OF METERS	OM597	P370		(98,756)			•	•	•				•
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST		276,859							I	•	•
Total Distribution Maintenance Expense	MDMO		69	9,734,536	69	• •	9		9	69	↔	S ,	
Totat Distribution Operation and Maintenance Expenses				24,870,414		,		•					
Transmission and Distribution Expenses				47,900,988		,		ł	•	7,	7,733,667	9,205,320	6,091,587
Production, Transmission and Distribution Expenses	OMSUB		43	409,421,858	\$	20,611,892 \$	24,534,166 \$	27,232,272 \$	\$ 289,142,540	5	7,733,667 \$	9,205,320 \$	6,091,587

12 Months Ended September 30, 2003

		:	Distribution	Distribution	i	:						Distribution
Description	Name	Vector	Specific	General	Specific	Uistripution Primary Lines ecific Demand	Customer	Demand Cust	Customer	Demand	Customer	Customer
Operation and Meintenance 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	11,818
581 LOAD DISPATCHING	OM581	P362	•	267,358	i		. •	. •	. '	•		•
582 STATION EXPENSES	OM582	P362		1,171,361	i	•	,	•				
583 OVERHEAD UNE 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	•	,	I	. '	•		•		·	,
586 METER EXPENSES	OM586	P370	•		•	•	•		•	ł		1
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	134,183
588 MISC DISTR EXP MAPPIN	OM588×	PDIST		•		•		•	•	•	•	•
589 RENTS	OM589	PDIST	•	1,273	,	1,648	2,680	544	170	1,029	397	362
Total Distribution Operation Expense	OMDO		9	\$ 2,134,728 \$		\$ 2,056,299 \$	3,169,616	\$ 787,163 \$	1,097,134 \$	416,342 \$	160,549 \$	146,363
UISTRUTION MAINTENANCE EXPENSE 590 MAINTENANCE SUPERVISION AND EN	OM590	LEDM		1 945	,	7.489	10.932	3.243	4.471	1,511	583	19
591 STRUCTURES	OM591	P362	•	252,243	,	. •	. •	. '	•	,		
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	•	640,063	•	•		,			·	
593 MAINTENANCE OF OVERHEAD UNES	OM593	P365	•		ı	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	•	•	4	•	•	1	•	203,410	18,441	• •
539 MAINTENANCE OF 31 LIGHT3 & 313 STOLEM3 637 MAINTENANCE OF METERS	CM595	0420			· ·		, ,	. ,				
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST		35,098		45,432	73,909	15,006	21,224	28,363	10,937	9,971
Total Distribution Maintenance Expense	MGMO		, \$	\$ 929,348 \$		\$ 2,443,810 \$	3,582,945	\$ 1,048,673 \$	1,446,957 \$	233,290 \$	89,961 \$	066'6
Fotal Distribution Operation and Maintenance Expenses				3,064,076	ı	4,500,109	6,752,561	1,835,836	2,544,091	649,632	250,509	156,354
Transmission and Distribution Expenses			·	3,064,076	,	4,500,109	6,752,561	1,835,836	2,544,091	649,632	250,509	156,354
										000 010		120 951
Production, Transmission and Distribution Expenses	OMSUB			\$ 3,064,076 \$		\$ 4,500,109 \$	6,752,561 \$	0 1,835,836 \$	¢ LED 440'Z	0 7FQ 84Q		+co'oc1

12 Months Ended September 30, 2003

							Customer	Customer		
		Functional	Distribution	Ition 6	ibution Distribution St. Meters & Cust Lighting		Accounts Expense	Service & Info		Sales Exnense
Description	Name	Vector			6					
<u>Operation and Maintenance Expenses (Continued)</u>										
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	200'33	991	28,648		I	•		
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		ī	•		
586 METER EXPENSES	OM586	P370	3,393,686	686				•		
586 METER EXPENSES · LOAD MANAGEMENT	OM586x	F012								
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371						•		
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	184.	184.652	312.174					•
588 MISC DISTR EXP MAPPIN	OM588x	PDIST		•			•	ı		•
589 RENTS	OM589	PDIST		498	841		•	•		•
Total Distribution Operation Expense	OMDO		\$ 4,079,827	827 \$	1,087,858	÷	•	, ,	÷	
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM		67	126		·	•		,
	OM591	P362						•		•
592 MAINTENANCE OF STATION EQUIPME	OM592	P362					,	•		
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365						•		•
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367			•		ı	•		,
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368			•		,	,		•
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373			11,207		•	,		•
MAINTENANCE OF ME	OM597	P370	85	(98,756)				•		
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	13,	13,721	23,197		·	ſ		,
Total Distribution Maintenance Expense	MDMO		\$ (84	(84,968) \$	34,529		ı	\$	69	•
Total Distribution Operation and Maintenance Expenses			3,994,859	859	1,122,388					١

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3,994,859 3,994,859 \$

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OMSUB

Production, Transmission and Distribution Expenses

Transmission and Distribution Expenses

1,122,388 1,122,388

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12 Months Ended September 30, 2003

		Functional		Ťotel		Produ	Production Demand		Production Energy		Transmis	Transmission Demand	
Description	Name	Vector		System]	Base	Inter.	Peak		ļ	Base	Inter.	Peak
Operation and Maintenance Expenses (Continued)													
Customer Accounts Expense													
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	ю	225,479							,	,	
902 METER READING EXPENSES	OM902	F025		2,175,997			•	1				,	,
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		•						ı	•
Total Customer Accounts Expense	OMCA		69	10,052,461	÷	ю ,	ب	69	,	€	୫	69	
Customer Service Expense													
907 SUPERVISION	OM907	F026	69	115.940					•				
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026		3,752,839			,					•	•
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OMBOBX	F026		. '		•		•				•	•
909 INFORMATIONAL AND INSTRUCTIONA	00900	F026		61,370		•		ı	•		•	•	•
909 INFORM AND INSTRUC -LOAD MGMT	X009X	F026		•		,					,		
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026		193,929				,	•		•		•
911 DEMONSTRATION AND SELLING EXP	OM911	F026					٠		•				4
912 DEMONSTRATION AND SELLING EXP	OM912	F026		64,632				•	•				•
913 ADVERTISING EXPENSES	OM913	F026				•	•		•		•		•
915 MDSE-JOBBING-CONTRACT	OM915	F026		•			,	1	,				
916 MISC SALES EXPENSE	OM916	F026					·						
T dtal Customer Service Expense	OMCS		ю	4,188,709	÷	دی ۲	69	ч ч	T	\$	69	6 9	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		,	423,663,028		20,611,892	24,534,166	27,232,272	289,142,540	ŗ	7 733 667	9,205,320	6,091,587

Seetye Exbibit 18 - 19

		Functional	Distribution	5	Distribution Substation	Distribu	Distribution Primary Lines	5	Distribution Sec. Lines	c. Lines	Distribution Line Trans.	he Trans.	Distribution
Description	Name	Vector	Specific	fic	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
<u>Operation and Maintenence Expenses (Continued)</u>													
Customer Accounts Expense													
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025			ł	ļ		,	,	,	,		ı
902 METER READING EXPENSES	OM902	F025			·		,		,	,		•	
903 RECORDS AND COLLECTION	EDGMO	F025			,		,						
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025				,		,					
905 MISC CUST ACCOUNTS	COM903	Fo25					,	ŀ		•			,
Total Customer Accounts Expense	OMCA		9	\$	69 '	,	9 9		ч н	6	уз ,	9	
Customer Service Expense													
907 SUPERVISION	OM907	F026	'			•	,	,		•		,	
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	•		,	,							
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	•		4	•		,	,	,		•	
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026					,	•	,		,		
909 INFORM AND INSTRUC -LOAD MGMT	X909X	F026											
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026			,								
911 DEMONSTRATION AND SELLING EXP	OM911	F026				ı		,	•	•			
912 DEMONSTRATION AND SELLING EXP	OM912	F026	•		Ţ	•		,	•		ŀ		•
913 ADVERTISING EXPENSES	OM913	F026	,		,	•	,		•	•	,	•	
915 MDSE-JOBBING-CONTRACT	OM915	F026	,		,	ı					,		
916 MISC SALES EXPENSE	OM916	F026	•					,			•	ı	1
Total Oustomer Service Expense	OMCS		, 5	s	69 ,		69 , 69	• •	ю ,	9 ,	<u>,</u>	ب	•
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2			e.	3,064,076		4,500,109	6,752,561	1,835,836	2,544,091	649,632	250,509	156,354

12 Months Ended September 30, 2003

					Vector	Name	Description
Sales Expense	Info.	Expense	lleters & Cust. Lighting	Meters	Functional		:
	Service &	Accounts	Distribution St.	Distribution			
	Customer	Customer					
		-					

Operation and Maintenance Expenses (Continued)

, .	·				,	,			I	•		•	•	
	69												\$	
	I	115 940	3.752.839		61,370	. '	193,929	. •	64,632	. '	,	•	4,188,709	4,188,709
	49												\$	
225,479 2,175,997 3,948,060 3,102,599 600,326	10,052,461		,	•	•	•			ſ	•	,		•	10,052,461
	\$												\$9	
,				¥				•	•	,			•	1,122,388
	ø												\$	
. , ,	,			•	•	,		•	•	,		•	•	3,994,859
	9												69	
F025 F025 F025 F025 F025		FO76	F026	F026	F026	F026	F026	F026	F026	F026	F026	F026		
OM901 OM902 OM903 OM904 OM903	OMCA	OM907	OM908	CM908X	0M909	X606MO	OM910	0M911	OM912	OM913	OM915	OM916	OMCS	OMSUB2
Customer Accounts Expanse 801 SUPERVISION/CUSTOMER ACCTS 902 METER READING EXPENSES 903 RECORDS AND COLLECTION 904 UNCOLLECTIBLE ACCOUNTS 905 MISC CUST ACCOUNTS	Total Customer Accounts Expense	Customer Service Expense 907 SUPERVISION	908 CUSTOMER ASSISTANCE EXPENSES	908 CUSTOMER ASSISTANCE EXP-INCENTIVES	909 INFORMATIONAL AND INSTRUCTIONA	909 INFORM AND INSTRUC -LOAD MGMT	910 MISCELLANEOUS CUSTOMER SERVICE	911 DEMONSTRATION AND SELLING EXP	912 DEMONSTRATION AND SELLING EXP	913 ADVERTISING EXPENSES	915 MDSE-JOBBING-CONTRACT	916 MISC SALES EXPENSE	Total Customer Service Expense	Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service

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12 Months Ended September 30, 2003

Ě Transmission Demand ise Inter Base Production Energy Peer **Production Demand** Inter. Base Totel System Functional Vector Name **Operation and Maintenance Expenses (Continued)** Administrative and General Expense Description

920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	69	376,821		56,597	67,366	44,579	82,814		4,114	4,897	3,241
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7		623,248		83 <u>609</u>	111,422	73,733	136,971		6,805	8,100	5,360
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	5	1,374,714)		(206.475)	(245,765)	(162,634)	(302,120)		(15,010)	(17,866)	(11,823)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	Ň	9,082 013		4,367,966	5 199 154	3,440,521	6,391,330		317,532	377,956	250,111
924 PROPERTY INSURANCE	OM924	TUP	•	1,386,182		1,021,280	1,215,621	804,433			110,639	131,693	87,147
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7		2,006,340		301,342	358,685	237,358	440,932		21,906	26,075	17,255
926 EMPLOYEE BENEFITS	OM926	LBSUB7	X	0,196,373		3,033,389	3,610,619	2,389,314	4,438,541		220,514	262,476	173,693
927 FRANCHISE REQUIREMENTS	OM927	TUP		14,060		3,274	3,897	2,579	•		355	422	279
928 REGULATORY COMMISSION FEES	OM928	TUP		158,433		36,889	43,909	29,056			3,996	4,757	3,148
929 DUPLICATE CHARGES-CR	OM929	LBSUB7		(64,223)		(9,646)	(11,482)	(7,598)	(14,114)		(101)	(835)	(552)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	2	7,035,119		4.060,533	4,833,220	3,198,365	5,941,486		295,183	351,354	232,507
931 RENTS AND LEASES	OM931	PGP		1		•	•	•	•			•	
935 MAINTENANCE OF GENERAL PLANT	OM935	РСР	LV.	2,046,742		464,127	552,446	365,579	•		54,484	64,851	42,915
Total Administrative and General Expense	OMAG		\$	14,486,392	\$	13,222,884 \$	15,739,091 \$	10,415,285 \$	17,115,839	ŝ	1,019,818 \$	1,213,881 \$	803,281
Total Operation and Maintenance Expenses	TOM		\$ 506	08,149,420	Ş	33,834,776 \$	40,273,257 \$	37,647,557 \$	306,258,379	÷	8,753,484 \$	10,419,201 \$	6,894,868
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 424	24,540,494	S	33,834,776 \$	40,273,257 \$	26,650,679 \$	233,646,331	\$	8,753,484 \$	10,419,201 \$	6,894,868

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			Distribution	Distribution	ì							Distribution
	:	Functional	LOIGS	SUDSIGNO	Distr		281	Distribution Sec. Lines	C. LINES		Lans.	
Uescription	Мате	Vector	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
<u>Operation and Maintenance Expenses (Continued)</u>												
Administrative and General Expense												
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7		9.812		14.545	21.774	5.965	8.262	2.525	974	449
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	•	16,228	1	24,056	36,013	9,866	13,666	4,177	1,611	743
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7		(36,795)	•	(53,062)	(79,434)	(21,761)	(30,143)	(8,213)	(3,553)	(1,639)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7		757,238	•	1 122 518	1,680,430	460,362	637,671	194,895	75,155	34,679
924 PROPERTY INSURANCE	OM924	TUP		128,720		166,621	271,058	55,033	77,838	104,021	40,112	36,568
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7		52,241	i	77,441	115,931	31,760	43,992	13,446	5,185	2,392
926 EMPLOYEE BENEFITS	OM926	LBSUB7		525,874	i	779,547	1,166,996	319,704	442,839	135,347	52,192	24,083
927 FRANCHISE REQUIREMENTS	OM927	TUP		413	ı	534	869	176	250	333	129	117
928 REGULATORY COMMISSION FEES	OM928	TUP		4,649		6,018	9,791	1,988	2,812	3,757	1,449	1,321
929 DUPUCATE CHARGES-CR	OM929	LBSUB7		(1,672)	•	(2,479)	(3,711)	(1,017)	(1,408)	(430)	(166)	Ê
930 MISCELLANEOUS GENERAL EXPENSES	OMSBO	LBSUB7		703,941	•	1,043,511	1,562,155	427,960	592,790	181,178	69,865	32,238
931 RENTS AND LEASES	OM931	PGP		•	•	•	. '	. •	•	•	•	•
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	٠	63,682		82,433	134,102	27,227	38,509	51,463	19,845	18,092
Total Administrative and General Expense	OMAG		у , У	2,225,330 \$		\$ 3,261,683 \$	4,915,972 \$	1,317,262 \$	1,827,078 \$	681,500 \$	262,798 \$	148,967
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 \$	305,321
Operation and Maintenance Expenses Less Purchase Power	OMLPP		φ, , ,	5,289,407 \$,	\$ 7,761,792 \$ 11,668,532	11,668,532 \$	3,153,098 \$	4,371,169 \$	1,331,132 \$	513,307 \$	305,321

12 Mowths Ended September 30, 2003

					<u> </u>	Customer	Customer Service &		
:	:	Functional	Meters	& Cust. Lighting		Expense	Info.		Sales Expense
Description	Name	Vector						ļ	ſ
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN & GEN SALARIES		LBSUB7	18,408			25,050	4,292		
921 OFFICE SUPPLIES AND EXPENSES	_	LBSUB7	30,446			41,432	7,099		•
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(67,155)	(4,221)		(91,387)	(15,658)	_	
923 OUTSIDE SERVICES EMPLOYED	-	LBSUB7	1,420,659	-		1,933,297	331,254		•
924 PROPERTY INSURANCE	-	100	50,322	-		,	•		•
925 INURIES AND DAMAGES - INSURAN		LBSUB7	98,010			133,376	22,853		
926 EMPLOYEE BENEFITS		LBSUB7	986,595	-		1,342,602	230,044		
927 FRANCHISE REQUIREMENTS	-	TUP	161			•	•		,
928 REGULATORY COMMISSION FEES	-	TUP	1,818				•		·
929 DUPLICATE CHARGES-CR	-	LBSUB7	(3, 137		-	(4,269)	(221)	_	ı
930 MISCELLANEOUS GENERAL EXPENSES	_	LBSUB7	1,320,668	-		1,797,225	307,939		•
931 RENTS AND LEASES		PGP	•			•	•		ı
935 MAINTENANCE OF GENERAL PLANT		PGP	24,896	42,090		•	•		
Total Administrative and General Expense	OMAG		\$ 3,881,691	\$ 369,615	49	5,177,325	\$ 887,091	₩	•
Total Operation and Maintenance Expenses	TOM		\$ 7,876,550 \$	\$ 1,492,003	\$	15,229,786	\$ 5,075,799	63	•

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1,492,003 \$ 15,229,786 \$ 5,075,799 \$

7,876,550 \$ 7,876,550 \$

\$ ŝ

OMUPP TOM

Operation and Maintenance Expenses Less Purchase Power

		Functional		Total		Product	Production Demand		Production Energy		5	Transmission Demand	n Demand	
Description	Name	Vector		System]	Base	Inter.	Peek			Base		Inter.	Peak
Labor Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	69 (931,021		264,152	314,418	208,065	144,386					
501 FUEL	LB501	Energy	÷ •	2,472,105		-			2,412,100					,
502 STEAM EXPENSES	10101		A 4	0915 500		3,13U,135	100'101'0	212,010,010,2						
OUD FLECTING EXTENSES FOR MISC STEAM POWER EXPENSES	1 8506		.	3 649 A18		1 225 609	1 458 832	965.377			•		•	
507 RENTS	LB507	PROFIX	,	-		,	1	1	·		•			•
T ctal Steam Power Operation Expenses	LBSUB1		\$	16,871,533	s	4,786,843 \$	5,697,740 \$	3,770,459 \$	2,616,491	69	•	69	69 ,	,
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	\$	991,570		17,218	20,495	13,562	940,294		•			
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	ŝ	215,959		72,519	86,319	57,121	•		,		•	•
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	49	41,351				•	41,351		•			
Total Steam Power Generation Maintenance Expense	LBSUB2		69	5,167,774	\$	89,737 \$	106,814 \$	70,683 \$	4,900,539	ŝ		\$9	69 ,	•
T dal Steam Power Generation Experse			69	22,039,307	69	4,876,581 \$	5,804,554 \$	3,841,142 \$	7,517,030	ŝ	•	\$9	€9 ,	
Hydraulic Power Generation Operation Expenses	10505	Ĩ	ų						,					
535 UPERATION SUPERVISION & ENGINEERING			9 ¥					,	ł		•			•
542 HYDRAILLO FUNCT	LD330						۰	,	•		•			
538 ELECTRIC EXPENSES	LB538	PROFIX	9 69	184,729		62,032	73,836	48,861	,		•		•	•
539 MISC HYDRAUALC POWER EXPENSES	LB539	PROFIX	69	3,826		1,285	1,529	1,012	•		•			
540 RENTS		PROFIX	69				ſ				•		ı	•
Total Hydraulic Power Operation Expenses	(BSUB3		ŝ	188,554	••	63,317 \$	75,365 \$	49,873 \$		\$	ł	\$9	€) ,	
Hydraulic Power Generation Maintenance Expenses														,
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541		e e			, ,			ı		•		•	
542 MAINTENANCE OF STRUCTORES 543 MAINT OF DESERVES DAMS AND WATEDWAYS			9 (•	•	ı	,		•			,
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	\$	173,767				ı	173,767		•		,	
545 MAINTENANCE OF MISC HYDPAULUC PLANT	LB545	Errergy	÷	•				·	•				•	,
Totat Hydraulic Power Generation Maint. Expense	LBSUB4		÷	173,767	÷	ю ,	49 1	∳	173,767	69	,	÷	ዓ '	•
			•	100 000	6		76 36F &	40.073	173 767	4	,	69	69 ,	
Fotal Hydraulic Power Generation Expense			9	126,365	A	00'10'00				,		,		

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		Functional	Distribution	L.	Distribution Substation	Ē	Distribution Primary 1 (nes	rimery 1 in		Distribution Sec. Lines	Sec. Lines	Distr	Distribution Line Trans.	e Trans.	Distribution Services	stribution Services
Description	Name	Vector	Specific		General	Specific	lí D	Demand	Customer	Demand	Customer		Demand	Customer	Customer	omer
Labor Expenses																
Steam Power Generation Operation Expenses 500 OPERATION SUPERVISION & ENGINEERING	LB500	F019			,				,		,		,	,		
501 FUEL	LBS01	Energy	•		·	·		•		•	r		,	•		
502 STEAM EXTENSES 505 ELECTRIC EXPENSES	LB505	PROFIX	• •											• •		
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	•					,								
507 HENIS	LB507	PROFIX				·										
Total Stearn Power Operation Expenses	(BSUB)		9	÷	,	49	4 9	به ب	·	•	۰. ج	\$	6		\$	
Steam Power Generation Maintenance Expenses																
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020									•			•		
512 MAINTENANCE OF STAUCTURES 512 MAINTENANCE OF BOILER PLANT	LB512	Energy											• •			
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	•		,	,			,	,	٠			•		,
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	•				_	,					,	,		
Total Steam Power Generation Maintenance Expense	LBSUB2		•	\$	'		49	↔ ,	5		9	\$	9	ŗ	\$	
T dal Stearn Power Generation Expense			\$9	\$,	64	9	ся ,	69 ,	I	, s	\$	۶۶ ,	·	49	,
Hydraulic Power Generation Operation Expenses For OPEDATION RUDEDARCOM & EMAINTEEDING	1 DEAD	100														
	LB536	PROFIX						, ,		• •	• •			·		,
537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES	LB537 LB538	PROFIX PROFIX	н I					· •		, .	• •					
539 MISC. HYDRAULIC POWER EXPENSES	(LB539	PROFIX	•			•					,			•		, ,
540 HENIS		X-OF-	ŗ		•			,		•				ı		
Total Hydraulic Power Operation Expenses	LESUB3		۰ ج	\$		۰. ج	69	49	• •	,	, \$	ŝ	9		69	
Hydraulic Power Generation Maintenance Expenses																
541 MAINTENANCE SUPERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTURES	LB541 LB542	PROFIX	. ,					• •					. ,			
543 MAINT OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT	LB543 1 DE44	PROFIX Energy	•		•					, ,						. ,
545 MAINTENANCE OF ELECTING FUNCTION	LB545	Energy									,			٠		ſ
Total Hydrautic Power Generation Maint. Expense	LBSUB4		, 69	\$,	6	\$	ب	69 ,	ı	, \$	÷	• ›	•	\$,
Total Hydraulic Power Generation Expense			, 9	S			4	9 ,	ده	,	s	69	6 9	,	\$,
• •																

12 Months Ended September 30, 2003

			Distribution		24	Customer Accounts	Customer Service &		
Description	Name	Functional Vector	Meters	& Cust. Lighting	Ű	Expense	LITO.	Vales Expense	8
Lebor Expenses									
Steam Power Generation Operation Expenses 500 OPERATION SUPENSION & FUGINEERING	I REOD	Fata				,			
Sol FUEL	LB501	Energy	•				•	•	
502 STEAM EXPENSES	LB502	PROFIX	•	,			•	1	
505 ELECTRIC EXPENSES	LB505	PROFIX	•			,		•	
507 HENTS	LB507	PROFIX	· .					. ,	
T dal Steam Power Operation Expenses	LBSUB1		, Ø	59	ŝ	69	•	, \$	
Steam Power Generation Maintenance Expenses 510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020		,					
511 MAINTENANCE OF STRUCTURES 512 MAINTENANCE OF BOILER PLANT	LB511 LB512	PROFIX Energy		, .				• •	
513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF MISC STEAM PLANT	LB513 LB514	Energy Energy		, ,		ι.			
Total Steam Power Generation Maintenance Expense	LBSUB2		' \$	9	69	69	'	, S	
Tidal Steam Power Generation Expense			ج	چ	÷	9	•	, S	
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING	LB535	F021					,	·	
536 WATER FOR POWER 537 HYDRAULIC EXPENSES	LB536 LB537	PROFIX PROFIX				1 1	• •		
538 ELECTRIC EXPENSES 539 MISC HYDRALILIC POWER EXPENSES	LB538 LB539	PROFIX PROFIX							
540 RENTS		PROFIX	•				٠		
Total Hydraulic Power Operation Expenses	LBSUBG		\$	19	69	, ,	s	s	
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUFERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTURES	LB541 LB542	F022 PROFIX							
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB543 LB544 LB545 LB545	PROFIX Energy Energy		• • •		, <u>,</u> , ,	, , ,		
Total Hydraulic Power Generation Maint. Expense	LBSU64		, +9	, 93	69		, 69	, 9	

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Total Hydraulic Power Generation Expense

12 Months Ended September 30, 2003

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		Functional		Total		Product	Production Demand		Production		Trans	Transmission Demand	Π	
Description	Name	Vector		System		Base	inter.	Peak			Base	Inter.		Peak
Lebor Expenses (Continued)														
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	\$	23,647		7,941	9,452	6,255	•		,	•		,
547 FUEL	LB547	Energy	\$,		,				•		•
548 GENERATION EXPENSE	LB548	PROFIX	€	27,509		9,237	10,995	7,276			•	•		
549 MISC OTHER POWER GENERATION	LB549	PROFIX	69	1,243		417	497	329	•		•	•		•
550 RENTS	LBSSO	PROFIX	\$	•		ı	·	ļ			•	•		
Total Other Power Generation Expenses	TBSUB5		\$	52,398	\$	17,595 \$	20,944 \$	13,859 \$		69	9		\$,
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	÷	6,871		2,307	2,745	1,817			,	,		•
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	ŝ	8,026		2,695	3,208	2,123	,		,	•		
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	69	112,325		37,719	44,896	29,710	•			,		•
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	49	46,484		15,609	18,580	12,295	•					
Total Other Power Generation Maintenance Expense	LBSUB6		\$	173,706	⇔	58,330 \$	69,430 \$	45,945 \$	Ţ	s	\$		\$9	,
Total Other Power Generation Expense			•	226,104	\$	75,926 \$	90,374 \$	59,805 \$	•	s	6 9 ,		\$	·
Total Production Expense	LPREX		₩	22,627,733	\$	5,015,823 \$	5,970,293 \$	3,950,819 \$	7,690,797	49	\$,	,	€9	·
Purchased Power 555 PURCHASED POWER 556 SYSTEM COVTEROL AND LOAD DISPATCH	LB555 LB556	OMPP PROFIX	\$	716.371		240,557	286,333	189,480	, ,					
557 OTHER EXPENSES	LB557	PROFIX		(686)		(202)	(395)	(262)			,	•		
Total Purchased Power Labor	LBPP		θ	715,382	s	240,225 \$	285,938 \$	189,219 \$	ı	\$	4 7	•	69	

		Functional	Distribution	L	Distribution Substation	Distribu	Distribution Primary Lines		Distribution Sec. Línes	c. Lines	Distribution Line Trans.	le Trans.	Distribution Services
Description	Name	Vector	Specific	fie	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
Lebor Expenses (Conjinued)													
Other Power Generation Operation Expense													
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	,		,	•				,	•	•	
547 FUEL	LB547	Energy	,			,	,	,		•		ŀ	
548 GENERATION EXPENSE	LB548	PROFIX			,			•				,	•
549 MISC OTHER POWER GENERATION	LB549	PROFIX	t		,			•	•		•	•	•
550 RENTS	LB550	PROFIX	ſ		•		,		,	٠		I	•
Total Other Power Generation Expenses	LBSUBS		، ب	\$, ,	÷	↔ '	• •	9	•	\$ \$	•	\$
Other Power Generation Maintenance Expense													
551 MAINTENANCE SUPERVISION & ENGINEERING	LBS51	PROFIX	f		,		,		•	•		•	٠
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	,		,	•	•	•	•	·		•	•
553 MAINTENANCE OF GENERATING & ELEC PLANT 554 MAINTENANCE OF MISC OTHER POWER GEN BLT	LB553		,		,			•. •					
	L0004	Ś	•		,			I					
Total Other Power Generation Maintenance Expense	BSUB6		, \$	69	ю '		•	•9 ·	÷		ю	,	,
Fotat Other Power Generation Expanse			, \$9	ŝ	49	,	9 ,	\$	ю '	,	9 , 9	•	, ,
Total Production Exnense	I PRFX		•	6	4 .	,	6 9	•	6 9	,	69 ,		
			•	•	9	•	•	•	•				
Purchased Power	-												
555 PUHCHASED POWEH FES SYSTEM CONTERVIAND FOR DISPATCH	LB555 I DEFE	OMPP				• •			. ,				
557 OTHER EXPENSES	LB557	PROFIX			,	,			,			•	•
							•	•					
Total Purchased Power Labor	1BPP		•	69	••	'	, ,	, '	A '	•	л	•	, A

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12 Months Ended September 30, 2003

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		E.motional	Distribution	Distribution Distribution St. Maters & Cost 1 Inhtind		Accounts	Service &	Sales Excense
Description	Name	Vector						
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	•	•		,		
547 FUEL	LB547	Energy	•			•	ı	•
548 GENERATION EXPENSE 540 MISC OTHER POWER GENERATION	LB548 I R549	PROFIL						
550 RENTS	LB550	PROFIX	\$					
Total Other Power Generation Expenses	LBSUB6		, 9	\$	ŝ	,		5
Other Power Generation Maintenance Expense 551 MaintTenance SupEravision & FinginEFRING	I B551	PROFIX						
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX		ſ				•
653 MAINTENANCE OF GENERATING & ELEC PLANT 554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554 LB554	PROFIX PROFIX		1)		, ,		• •
Total Other Power Generation Maintenance Expense	LBSUB6		ج	, \$	ŝ	•	69	' S
Total Other Power Generation Expense			, \$, \$	\$	٩	, \$	ક
T ctal Production Expense	LPREX		•	9	\$	•	، ج	ч Ч
Purchased Power 565 PURCHASED POWER 556 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	LB555 LB556 LB557	OMPP PROFIX PROFIX	, , , ,				. , ,	, , ,

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LBPP

Total Purchased Power Labor

								Prod	Production			
		Functional		Total	Proc	Production Demand		ш	Energy	Transn	Transmission Demand	
Description	Name	Vector		System	Base	Inter.	Peak			Base	inter.	Peak
Labor Expenses (Continued)												
Transmission Labor Expenses												
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	69	199,150		•	•			66.875	009.67	52,675
561 LOAD DISPATCHING	LB561	PTRAN		287,080	,		•		,	96,401	114,746	75,933
562 STATION EXPENSES	LB562	PTRAN		307,486			•			103,254	122,902	81,330
563 OVERHEAD LINE EXPENSES	LB563	PTRAN		1,104			•			371	441	292
566 MISC. THANSMISSION EXPENSES	LB566	PTRAN		110,479	,		•			37,099	44,159	29,222
569 MAINTENACE OF STRUCTURES	LB569	PTRAN		1,773	•		•			595	709	469
570 MAINI OF STATION EQUIPMENT	LB570	PTRAN		209,006	•	,	•		,	70,184	83,540	55,282
571 MAINT OF OVERHEAD LINES	LB571	PTRAN		21,386			,		,	7,181	8,548	5,657
573 MAINT OF MISC, THANSMISSION PLANT	LB573	PTRAN		390	,	•	•			131	156	103
Total Transmission Labor Expenses	LETRAN		69	1,137,855	\$ •9 '	ı	, 99	÷	ب ع ب	382,092 \$	454,801 \$	300,963
Distribution Operation Labor Expense												
580 OPERATION SUPERVISION AND ENGI	LB580	F023	69	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	•	٠	•		•	,		
584 UNDERGROUND LINE EXPENSES	LB584	P367		299,417			•					
585 STREET LIGHTING EXPENSE	LB585	P373		3,409		•	•					
586 MÉTER EXPENSES	LB586	P370		1,433,867			•					
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012		,	•	•	•		,	•		•
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371		ı	,	•	,		,			
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST		970,714			•					
589 RENTS	LB589	PDIST		•			,					
T dat Distribution Operation Labor Expense	LBDO		69	5,373,101	\$ 9	·	s	s	• •	9 ,	99 ,	

12 Months Ended September 30, 2003

			Distribution	Ц	i	:	<u> </u>					Distribution
Description	Nema	Functionel Vector	Poles Snacific	Substation	Distrib	Distribution Primary Lines	Cistomer	Distribution Sec. Lines	Customer	Distribution Line Insite. Demand Custo	Customer	Customer
		10101	allinado		ahaan							
Labor Expenses (Continued)												
Transmission Labor Expenses												
560 OPERATION SUPERVISION AND ENG	1 8560	PTRAN			•		,	,		•		
561 LOAD DISPATCHING	LB561	PTRAN				,		•		,	,	
562 STATION EXPENSES	LB562	PTRAN						•	,			
563 OVERHEAD LINE EXPENSES	LB563	PTRAN					,					
566 MISC. TRANSMISSION EXPENSES	LBS66	PTRAN	,	,		,		ŀ				•
569 MAINTENACE OF STRUCTURES	LB569	PTRAN		,	•	•		•	•		•	
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	•	•	•			•	•			•
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	1	,	,							
573 MAINT OF MISC. THANSMISSION PLANT	LB573	PTRAN	,		4		,			,		1
Total Transmission Labor Expenses	LBTRAN		, 69		, 9	÷ ، ی	9 ,	ч Ч	99	њ ,	6 ,	ı
Distribution Operation Labor Expense			•									
580 OPERATION SUPERVISION AND ENG	LB580	F023		98,642		98,483	150,322	38,611	53,697	14,910	5,750	5,242
581 LOAD DISPATCHING	LB581	P362	•	202,603	•	•			•			
582 STATION EXPENSES	LB582	P362	•	332,257	•			٠		•		
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	P374	•		,	,	,			ı		•
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	•	123,059		159,293	259,137	52,613	74 415	99,447	38,348	34,960
589 RENTS	LB589	PDIST	•	•	,		ŀ		ı			•
Total Distribution Operation Labor Expense	LBDO		∳	\$ 756,561	, \$	\$ 755,344 \$	1,152,940 \$	296,138 \$	411,846 \$	114,357 \$	44,098 \$	40,202

Seelye Exbibit 18-32

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12 Months Ended September 30, 2003

		Functional	Distribution	ibution Distribution St. Meters & Criet Limition	Ace	Customer Accounts Fynense	Customer Service &	Sales Froense
Description	Name	Vector						
Lebor Expenses (Continued)								
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	I	•				
561 LOAD DISPATCHING	LBS61	PTRAN		•			ı	•
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 UNES	LB571	PTRAN		•		,		,
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN						4
Total Transmission Labor Expenses	LETRAN		, 9	, \$	ы	69 ,	ł	, 9
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	222,192	12,705		•		
581 LOAD DISPATCHING	LB581	P362	•	•			•	•
582 STATION EXPENSES	LB582	P362	•	•			ı	•
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	•		ł	•	•
586 METER EXPENSES - LOAD MANAGEMENT	LB586X	F012	•	•		ł	ı	
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	•	•		,	•	•
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	48,109	81,334		,		
589 RENTS	LB589	PDIST		,		,	•	

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97,448

1,704,169 \$

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LBDO

Total Distribution Operation Labor Expense

		Functional		Total		Prod	Production Demand		Production Energy		mæner T	Transmission Demand	
	Name	Vector		System		Base	Inter.	Peat			Base	Inter.	Peak
Labor Expenses (Continued)									i				
Distribution Maintenance Labor Expense													
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	67	18,682				•					
591 MAINTENANCE OF STRUCTURES	LB591	P362		23,863				,				•	
552 MAINTENANCE OF STATION EQUIPME	LB592	P362		124,241									
593 MAINIENANCE OF OVERHEAD LINES	LB593	P365		1.785,962									
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	LB696	P373		6 386				•	,			•	ŗ
597 MAINTENANCE OF METERS	LB697	P370		3 207			•		•		•	,	•
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST		42,102								, .	
Total Distribution Maintenance Labor Expense	LEDM		69	2,415,840	ŝ	69 ,	9 ,	сэ ,		\$	9	6 9	,
Total Distribution Operation and Maintenance Labor Expenses		PDIST		7,788,941							•		
Transmission and Distribution Labor Expenses				8,926,796		,	,				382 092	454 RO1	300 963
Production, Transmission and Distribution Labor Expenses	LBSUB		4	32 269 911	÷	5 256 048 ¢	6 JE6 231 &	4 140 020 6	202 009 2	6			
			•	110,003,30	9		¢ 167'007'0	4,14U,U38 &	181 089 /	A	382'085 \$	454,801 \$	300,963
Customer Accounts Expense 901 SUPERVISION/CUSTOMER ACCTS	LB901	FD25	4	156 850									
902 METER READING EXPENSES	LB902	F005	•	124 914			•		•				
903 RECORDS AND COLLECTION	LB903	F025		1,839,162							, ,		• •
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025				•			,				
SUS MISC COST ACCOUNTS	LB903	F025		205,443					1			•	
Total Customer Accounts Labor Expense	LBCA		÷	2,326,369	6 9	↔ ,	₩ ,	•9		÷	69 ,	• • •	
Customer Service Expense													
907 SUPERVISION	LB907	F026	ŝ	85,137				,	,				
GUR CUCHTUMER ASSISTANCE EXPENSES OOR CHREMMER ASSISTANCE EVEL OAD MORAT	LB908	F026		137,473		ł	ŀ		ı				
900 AUCTOMEN ASSISTANCE EXP-LUAU MGM 900 INFORMATIONAL AND INETRITOTIONAL	LB908X	F026				ı		,	•		,	•	
	FIRAUS	1026		3,490		I	•		•				1
910 MISCELL ANECY IS CHEADALED SEDVICE	1509X	F 026						,					,
911 DEMONSTRATION AND SET IND EVE		1026		143,825								•	
912 DEMONSTRATION AND SFILING FXP				- 00		·			•			۰	
913 WATER HEATER - HEAT PUMP PROGRAM	1.8913	Erne Erne		0/0'07		•	•		4			•	
915 MDSE-JOBBING-CONTRACT	LB915	F026				. ,		•	•		,		•
916 MISC SALES EXPENSE	LB916	F026		,							. ,		
Total Customer Service Labor Expense	LBCS		\$	398,604	69	у ,	.	ю	,	\$	69 ,	69	
Stdr. Total Labor Free										•	•	•	
	LBSUB7		.,	34,994,883		5,256,048	6,256,231	4,140,038	7,690,797		382,092	454,801	300,963

12 Months Ended September 30, 2003

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		Functional	Distribution Poles	ution	Distribution Substation	Distr	Distribution Primary (in es		Distribution Sec. Lines	, Lines	Distribution Line Trans.	Trans.	Distribution
Description	Name	Vector	α σ	Specific	General	Specific	bemand	Customer	Demand	Customer	Demand	Customer	Customer
Labor Expenses (Confinued)													
Distribution Maintenance Labor Expense													
590 MAINTENANCE SUPERVISION AND EN	LB590	F024			1,196		4,604	6,721	1,994	2,749	929	358	12
591 MAINTENANCE OF STRUCTURES	LB591	P362			23,863	,	•	•			,		
552 MAINTENANCE OF STATION EQUITINE 502 MAINTENANCE OF OVERUEAR LIAITS	1 11592	P362			124,241		•	•	•	•			
594 MAINTENANCE OF OVERNEAU LINES 594 MAINTENANCE OF LINDERGEOVINID LINI	LES93	1365			,	•	506,373	691,292	248,732	339,566		,	4
595 MAINTENANCE OF UNCETABORNE		136/			•	•	clc'//	188,861	4,815	6,556		01011	,
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LE596	P373		• •			• •			•	126,411	44,010	
597 MAINTENANCE OF METERS	LB597	P370							• •	4 1			
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST			5,337	٠	6,909	11,239	2,282	3,228	4,313	1,663	1,516
Total Distribution Maintenance Labor Expense	LBDM		ю	\$	154,637 \$		\$ 595,401 \$	869,150 \$	257,823 \$	355,475 \$	120,164 \$	46,337 \$	1,528
Total Distribution Operation and Maintenance Labor Expenses		PDIST			911,198		1,350,745	2,022,090	553,961	767,321	234,521	90,435	41,730
Transmission and Distribution Labor Expenses				4	911,198	•	1,350,745	2,022,090	553,961	767,321	234,521	90,435	41,730
Production, Transmission and Distribution Labor Expenses	LESUB		ø	\$	911,198 \$		\$ 1,350,745 \$	2,022,090 \$	553,961 \$	767,321 \$	234,521 \$	90,435 \$	41,730
Customer Accounts Expense 901 SUPERVISION/CUSTOMER ACCTS	106AJ	F025										,	•
902 METER READING EXPENSES 903 RECORDS AND COLI ECTION	LB902 I Bang	F025 Erros				•				•		, ,	
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025			• •					. ,			
905 MISC CUST ACCOUNTS	LB903	F025					•				•	,	ſ
T ctal Customer Accounts Labor Expense	LBCA		\$	\$	\$		69 , 69	9 '	\$,	.	\$,	6 9 ,	•
Customer Service Expense													
907 SUPERVISION	LB907	F026				,	•	•	•	,			•
SOB CUSTOMEN ASSISTANCE EXPENSES	1008	F026			•	•	•	•	•		•	•	•
GOD INFORMATIONAL AND INSTRUCTIONAL MUMI		F026				•	•	• •	•	• •	, ,		
909 INFORM AND INSTRUCT ON MGMT		E MAG		• •								,	
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026		· ,	. ,			,	,		•		
911 DEMONSTRATION AND SELLING EXP	LB911	F026		,	,	•		ı			•	ł	
912 DEMONSTRATION AND SELLING EXP	LB912	F026			ſ		•	•		•		ı	•
913 WALEN HEALEK • HEAL FUMP PHOGHAM 915 MDSF-JORAING-CONTRACT	LB913 I B915	F026			•	• •	• •			, ,	• 1	, ,	
916 MISC SALES EXPENSE	LB916	F026			,	•		•	,	•	•	•	
Total Customer Service Labor Expense	LBCS		\$	\$ 9 ,	9		\$ ' \$	69 ,	4 9 ,	99	9	\$ 9 ,	
Sub-Total Labor Exp	LBSUB7				911,198	•	1,350,745	2,022,090	553,961	767,321	234,521	90,435	41,730

12 Months Ended September 30, 2003

Description	N	Functional Vector	Distribution Meters	Distribution Distribution St. Meters & Cust. Lighting	Customer Accounts Expense	Customer Service & Info:	Sales Expense
Lebor Expenses (Continued)							
Distribution Maintenarce Labor Expense 590 Maintenance Supervision and En 591 Maintenance of Stericturates	LB590 1 B501	F024 D161	41	77			

	9	\$		~		\$
		. ,		•	85,137 137,473 3,490 143,825 143,825 28,678	
					85,137 137,473 3,490 3,490 143,825 143,825 28,678 28,678	398,604 398,604
	\$	49		\$		<u>ب</u>
· · · · · · · · · · · · · · · · · · ·		1 1	156,850 124,914 1,839,162 1,839,162 205,443	2,326,369		, 2,326,369
	\$	ю		69		69
77 - - 6,386 3,528	9,990 107,439	107,439 107,439	<i>.</i>	•		107,439
	69	÷		\$9		\$9
41 3,207 2,087	5,335 1,709,504	1,709,504 1,709,504				1,709,504
	\$	69		÷		\$
50 F 024 81 P 362 83 P 362 83 P 362 84 P 367 84 P 367 95 P 338 95 P 373 96 P 373 98 P 2173	PDIST	BSUB	01 F025 02 F025 03 F025 04 F025 03 F025	Ķ	LB907 LB908 LB908 LB908 LB908 LB908 LB910 F026 LB911 F026 LB912 F026 LB915 F026 LB915 F026 LB915 F026 LB916 F026 LB916 F026 LB916 F026	s UB7
LB590 LB591 LB593 LB593 LB595 LB595 LB595 LB595 LB595 LB595	LBDM	LBS	LB901 LB902 LB903 LB903	LBCA	LB907 LB908 LB908 LB909 LB909 LB910 LB913 LB913 LB916 LB916	LBSUB7
Distribution Maintenance Labor Expense 560 MAINTENANCE SUPERVISION AND EN 581 MAINTENANCE OF STRUCTURES 582 MAINTENANCE OF STRUCTURES 583 MAINTENANCE OF UNDERGROUND LIN 584 MAINTENANCE OF UNDERGROUND LIN 585 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS 586 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS 587 MAINTENANCE OF MICHARS	T ctal Distribution Maintenence Labor Expense T ctal Distribution Operation and Maintenance Labor Expenses	Transmission and Distribution Labor Expenses Production, Transmission and Distribution Labor Expenses	Customer Accounts Expense 901 SUPERVISION/CUSTOMER ACCTS 902 METER READING EXPENSES 903 ENTER READING EXPENSES 904 UNCOLLECTIBLE ACCOUNTS 905 MISC CUST ACCOUNTS	T otal Customer Accounts Labor Expense	Customer Service Expense 907 SUPERVISION 908 CUSTOMER ASSISTANCE EXPENSES 908 CUSTOMER ASSISTANCE EXPENSES 908 USTOMER ASSISTANCE EXPENSES 908 INFORMATIONAL AND INSTRUCTIONA 909 INFORMATIONAL AND INSTRUC-LOAD MGMT 909 INFORMATION AND SELLING EXP 911 DEMONSTRATION AND SELLING EXP 913 WATER HEATER - HEAT PUMP PROGRAM 916 MISC SALES EXPENSE 916 MISC SALES EXPENSE	Total Customer Service Labor Expense Sub-Total Labor Exp

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		Functionel		Total		Product	Production Demand		Production Energy		Transmis	Transmission Demand	<u>.</u>
Description	Name	Vector		System]	Base	inter.	Peak			Base	Inter.	Peek
Labor Expenses (Continued)													
Administrative and General Expense				. i									
ACU AUMIN & UCIN, CALARICO' 000 A MAIN EVERNELE TO MISETERED DE DE DE	15020	LBSUB7	ю	273,700		41,108	48,931	32,380	60,151		2,988	3,557	2,354
922 ALMIN. EXTENSES INANSFERREU - UREUL	LBUZZ	LESUEV		(798,544)		(119,937)	(142,760)	(94,471)	(175,495)		(8.719)	(10,378)	(6,868)
923 OUI SIDE SERVICES EMPLOYED	LB923	LBSUB7		14,544,479		2,184,505	2,600,198	1,720,671	3,196,428		158,804	189,023	125,085
924 PROPERTY INSURANCE	LB924	TUP											
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		18,798		2,823	3,361	2,224	4,131		205	244	162
926 EMPLOYEE BENEFITS	LB926	LBSUB7		10,462		1,571	1,870	1.238	2,299		114	136	6
928 REGULATORY COMMISSION FEES	LB928	TUP		1			. •	,	. •			•	•
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		11,599	13,806	9,136	ı		1,362	1,621	1,073
${\mathfrak T}$ dal Administrative and General Expense	LBAG		\$	14,100,045	\$	2,121,670 \$	2,525,406 \$	1,671,178 \$	3,087,514	ŝ	154,754 \$	184,203 \$	121,896
Total Operation and Maintenance Expenses	TLB		69	49,094,929	÷	7,377,718 \$	8,781,637 \$	5,811,216 \$	10,778,311	ŝ	536,846 \$	639,004 \$	422,858
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$	49,094,929	\$	7,377,718 \$	8,781,637 \$	5,811,216 \$	10,778,311	\$	536,846 \$	639,004 \$	422,858

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		Functional	Distribution Poles	Distribution Substation	Distrib	Distribution Primary Lin es	1	Distribution Sec. Lines	c. Lines	Distribution Line Trans.	e Trens.	Distribution Services
Description	Name	Vector	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
Lebor 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	326
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7		(20,793)		(30,822)	(46,142)	(12,641)	(17,509)	(5,351)	(2.064)	(952)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	•	378,709		561,393	840,415	230,236	318,912	97,471	37,586	17,344
924 PHOPERTY INSURANCE	LB924	401		•			,					
925 INURIES AND DAMAGES - INSURAN	LB925	LBSUB7	•	489	ı	726	1,086	298	412	126	49	ន
926 EMPLOYEE BENEFITS	LB926	LBSUB7		272	•	404	605	166	229	20	27	12
928 REGULATORY COMMISSION FEES	LB928	TUP		•						•	ŀ	,
929 DUPLICATE CHARGES-CR	LB929	LBSUB7							,	,	,	
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7								,	,	•
931 RENTS AND LEASES	LB931	PGP			,							
935 MAINTÉNANCE OF GENERAL PLANT	LB932	РСР		1,591	•	2,060	3,351	680	962	1,286	496	452
Total Administrative and General Expense	LBAG			\$ 367,397 \$	•	\$ 544,324 \$	815,131 \$	223,071 \$	3 800'606	95,436 \$	36,802 \$	17,205
Total Operation and Maintenance Expenses	ELT		•	\$ 1,278,594 \$	•	\$ 1,895,069 \$	2,837,221 \$	777,032 \$	1,076,328 \$	329,956 \$	127,237 \$	58,934
Operation and Maintenance Expenses Less Purchase Power	LBLPP		, ,	\$ 1,278,594 \$	1	\$ 1,895,069 \$	2,837,221 \$	777,032 \$	1,076,328 \$	329,956 \$	127,237 \$	58,934

12 Months Ended September 30, 2003

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										-
			Distribu	ltion D	Distribution Distribution St.		Accounts	Serv	Service &	
		Functional	Me	cters &	Meters & Cust. Lighting		Expense		Info.	Sales Expense
Description	Name	Vector								
<u>Labor Expenses (Continued)</u>										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	13.	370	840		18,195	U	3,118	
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	8	(36,009)	(2,452)		(53,085)	Ð	(960'6)	
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	710	499	44,653		966,879	165	5 667	
924 PROPERTY INSURANCE	LB924	TUP			. •		•		•	
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		918	58		1,250		214	
926 EMPLOYEE BENEFITS	LB926	LBSUB7		511	32		696		119	
928 REGULATORY COMMISSION FEES	LB928	TUP			•		ı			
929 DUPLICATE CHARGES-CR	LB929	LBSUB7					,		ī	•
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7		,	•		,			•
931 RENTS AND LEASES	LB931	PGP		,	•					•
935 MAINTENANCE OF GENERAL PLANT	LB932	РСР		622	1,052		•			
Total Administrative and General Expense	LBAG		\$ 686,	686,912 \$	44,184	69	933,934	\$ 160	160,022	، ب
Total Operation and Maintenance Expenses	11.1		\$ 2,396	2,396,416 \$	151,623	69	3,260,303	\$ 558	568,625	۰ ۲

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558,625

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3,260,303

69

151,623

2,396,416 \$

69

LBLPP

Operation and Maintenance Expenses Less Purchase Power

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12 Months Ended September 30, 2003

									Production				
		Functional		Total		Produ	Production Demand		Energy		Transn	Transmission Demand	
Description	Name	Vector		System		Base	Inter.	Peak			Base	Inter.	Peak
<u>Other Expenses</u>													
Depreciation Expenses													
Steam Production	DEPRTP	PPRTL	49	49,484,250		16,616,811	19,778,855	13.088.584	•				•
Hy draulic Production	DEPROP1	PPRTL		181,140		60.827	72.401	47.911					
Other Production	DEPRDP2	PPRTL		4,953,353		1.663.336	1.979,855	1.310.162					
Transmission - Kentucky System Property	DEPRDP3	PTRAN		5,309,309							1.782.866	2.122.131	1.404.312
Transmission - Virginia Property	DEPRDP4	PTRAN		. '					•		-	i i	
Distribution	DEPRDP5	PDIST		22,430,057				,	•				•
General & Common Plant Internation Plant	DEPROP6	PGP		13,469,857		3,054,474	3,635,715	2,405,921			358,564	426,796	282,430
	DEFHAALU			•				•			•		
Total Depreciation Expense	TDEPH		\$	95,827,965		21,395,448	25,466,827	16,852,579			2,141,430	2,548,927	1,686,743
Accretion Expense													
Production	ACRTNP	F017	69	461,917		155 112	184 628	122 177	,			,	
7 ransmission	ACRTNT	PTHAN	69	602		,	-	ļ			202	241	159
Distribution	ACRTND	PDIST	49	•		•	•	,	•		•		•
Total Accretion Expense	TACRTN		49	462,519	s	155,112 \$	184,628 \$	122,177 \$,	69	202 \$	241 \$	159
Property Taxes & Other	PTAX	TUP	69	12,603,252		2,934,544	3,492,964	2,311,456			317,911	378,407	250,409
Amortization of Investment Tax Credit	OTAX	TUP	\$	(4,010,380)		(833,778)	(1,111,468)	(735,510)			(101,160)	(120,410)	(189'62)
Other Expenses	OT	TUP	ŝ	(6,055,342)		(1,409,927)	(1,678,225)	(1,110,559)	•		(152,743)	(181,809)	(120,311)
Interest	INTLTD	TUP	49	24,725,164		5,757,013	6,852,526	4,534,634	,		623,681	742,362	491,255
Other Deductions	DEDUCT	TUP	43	ı		ı	ı				ı	•	ŀ
Tatal Other Expenses	TOE		9	123,553,178	\$	27,898,411 \$	33,207,252 \$	21,974,776 \$		ø	2,829,321 \$	3,367,717 \$	2,228,575
Total Cost of Service (O&M + Other Expenses)			69 69	631,702,598	\$	61,733,187 \$	73,480,509 \$	59,622,333 \$	306,258,379	\$	11,582,805 \$	13,786,918 \$	9,123,442

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12 Months Ended September 30, 2003

į		Functional	Distribution Poles	Distribution Substation	Distrib	Distribution Primary Lines	5	Distribution Sec. Lines	sc. Lines	Distribution Line Trans.	e Trans.	Distribution
uescription	Name	Vector	Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Customer
Other Expenses												
Depreciation Expenses												
Steam Production	0,CDDTD	1000										
Hvdraulic Production		PPHIL		,	,	,		•	ı	,		
Other Production	DEPENDY				•				•			•
Transmission - Kentucky System Property	DEPROP3	PTBAN		•					•	•		
Transmission - Virginia Property	DEPRDP4	PTRAN	• •	• •			•	•			•	,
Distribution	DEPRDPS	PDIST		2.843.487		3 680 739	5 987 810	1 215 716	1 710 404	902 200 0	901 900	, , 10 700
General & Common Plant Intendible Plant	DEPRDP6	PGP Divit		419,100	,	542,502	882,541	179,184	253,435	338,685	130,603	60/,614 119,063
	ULLINALL				,	,			•	,		•
Total Depreciation Expense	TDEPR			3,262,587	I	4,223,241	6,870,350	1,394,900	1,972,929	2,636,573	1,016,708	926,877
Accretion Expense												
Production	ACRTNP	F017			4						1	
ransmission	ACRINT	PTRAN	•			•						,
	ACRIND	POIST	ſ	•	ŀ	ı	,	,	,	•	,	
Total Accretion Expense	TACRTN		•, , &	9 - 9	•	s s	• ›	9	\$ '	9 1	.	,
Property Taxes & Other	PTAX	TUP		369,863		478,767	778,856	158,133	223,661	298,895	115,259	105,075
Amortization of Investment Tax Credit	OTAX	TUP	ŀ	(117,691)	,	(152,345)	(247,834)	(50,318)	(71,169)	(95,109)	(36,676)	(33,435)
Other Expenses	01	TUP		(177,704)	,	(230,028)	(374,208)	(75,976)	(107,460)	(143,607)	(55,377)	(50,484)
Interest	INTLTD	TUP		725,600		939,249	1,527,967	310,226	438,780	586,374	226,116	206,138
Other Deductions	DEDUCT	TUP	•	,	•			•		,		,

1,154,170 1,459,491

3,283,127 \$ 1,266,030 \$

\$13,020,677
 20,223,664
 4,890,063
 6,827,910
 4,614,259
 1,779,338

1,736,965 \$ 2,456,741 \$

- \$ 5,258,885 \$ 8,555,132 \$

9,352,061 \$ 4,062,655 \$,

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Total Cost of Service (O&M + Other Expenses)

Total Other Expenses

Seelye Exbibit 18 -41

12 Months Ended September 30, 2003

						Curteman	
			Distribution	Distribution Distribution St.	Accounts	Service &	
Description	Name	Functional Vector	Meters	Meters & Cust. Lighting	Expense	Info.	Sales Expense
Other Expenses			5				
Depreciation Expenses							
Stearn Production	DEPRTP	PPRTI	,				
Hydraulic Production	DEPRDP1	PPRTI				•	•
Other Production	DEPRDP2	PPRTL					
Transmission - Kentucky System Property	DEPRDP3	PTHAN	,				
Transmission - Virginia Property	DEPRDP4	PTRAN		,			, .
Distribution	DEPRDP5	PDIST	1,111,645	1,879,359			
General & Common Plant	DEPRDP6	PGP	163,845	276,998			
Intangole Plant	DEPRAAD	PINT	•				
Total Depreciation Expense	TDEPR		1,275,490	2,156,357	ı	•	·
Accretion Expense							
Production	ACRTNP	F017				,	
Transmission	ACRINT	PTRAN	•				
Distribution	ACRTND	PDIST	ſ		•	•	ŀ
Total Accretion Expense	TACRTN		\$	ب ب		8	\$
Property Taxes & Other	PTAX	TUP	144,596	244,455			

Total Other Expenses Total Cost of Service (0&M + Other Expenses)

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Other Deductions

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2,685,149

1,588,272 \$ 9,464,822 \$

6 69

69 69

4,177,152 \$ 15,229,786 \$ 5,075,799

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(77,786) (117,451)

(46,011) (69,472) 283,669

τUP

OTAX

Amortization of Investment Tax Credit

Other Expenses Interest

TUP

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479,574

7.UP 1.UP

INTLTD

TOE

Seelye Exblbit 18 -42

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							Production			
Description	Name	Functional Vector	Total [Svatem	Proc	Production Demand	- Jeed	Energy	Transn Rece	Transmission Demand	Parak
Functional Vectors										
Settor Entremond	, de L									
Poles Towers and Firthres			1.000000	0.00000	0.000000	0.000000	0.00000	0.00000	0.000000	0.00000
Overhead Conductors and Devices	FOOR		1 000000				0.00000	0,00000	0.00000	0.00000
Underground Conductors and Devices	F004		1.00000	0.00000	0.00000	0.000000	0.00000	0.000000	0.00000	0.00000
Line Transformers	F005		1.000000	0.00000	0 00000	0.00000	0,000000	0.000000	0.00000	0.000000
Services	F006		1.000000	0.00000	0.00000	0.000000	0.000000	0.00000	0.00000	0.00000
Meters Street 1 inhthra	1007 5206		1 000000	0.000000	0.00000	0 000000	0.00000	0.00000	0.000000	0.00000
Meter Reading	F008		1.000000	000000	0 000000	0.000000	0.000000	D.00000	0.000000	0.00000
Billing	F010		1 000000	0,000000.0		0.00000		0.00000	0.00000	0.00000
Transmission	FOIT		1.000000	0.000000	0.00000	0.000000	0.00000	0.335800	0.399700	0.264500
Load Management	F012		1.000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Production Plant	F017		1.000000	0.335800	0.399700	0.264500	0.00000	0.00000	0.00000	0.000000
Frovar Fiel	PROVAR Fors		1.000000	0.00000	0.00000	0.000000	1.00000	0.00000	0.000000	0.00000
Steam Generation Operation Lahor	6019 6019		15 GAN 512 67	U.UUUUUU 4 E22 E81 22	U.OUUQUU E 202 222 4E	0.00000	1.00000	U00000	0.00000	0.00000
PROFIX	PROFIX		1.000000	0.335800	013997000 c	0.264500	2,4/2, rus.23	0.00000	0 00000	0 00000
Steam Generation Maintenance Labor	F020		4,176,203.46	72,518.87	86,318,62	57 121.03	3,960,244,94			
Hydrautic Generation Operation Labor	F021		188,554.36	63,316.55	75,365.18	49,872.63	•			
Hydraulic Generation Maintenance Labor	F022		173,766.81			•	173,766.81			,
Distribution Operation Labor	F023		4,672,546.95	•			•		ŀ	ı
Distribution Maintenance Labor	F024		2,397,158.35	,		•	•		•	•
Customer Accounts Expense Customer Service Euromo	F025 F006		1.000000	0.000000	0.000000	0.00000	0.000000	0.00000	0.000000	0.00000
Customer Advances	F027		1.000000 382,733,108	000000		- 1000000	0.00000	, . ,	r.uuuuu	, uruuu
Purchased Power Expenses	OMPP		\$ 83,608,926	•	•	10,996,878 \$	72,612,048	•	,	,
Intallations on Customer Premises - Ptant in Service	F013		1.00000				,			
intallations on Customer Premises - Acoum Depr	F014		1.00000						•	
Generators -Energy Concretes - Domond	F015		1.00000	0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
	Energy		1.000000	0.00000	0.00000	0.00000	0.00000	0.000000	0.00000	0.000000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant		PT&D	1.00000	0.226764	0.269915	0.178615		0.026620	0.031685	0.020968
I ofal Listification Plant Tratal Transmission Blow		POIST	1.000000				•			
e use it at Still Studie Frank Oneration and Maintenarce Expenses Less Purchase Power			1.000001	0.070607	, 004869	- 0.060776	0 560351	U.335800 0.020610	00/885.0	0.204500
Total Plant in Service		TPIS	1,00000	0.226710	0.269851	0.178573		0.026613	0.031678	0.020963
Total Operation and Maintenance Expenses (Labor)		ELE E	1.00000	0.150275	0.178871	0.118367	D.219540	0.010935	0.013016	0.008613
Sub-Fotel Proof, Litens, Dist, Clust Acd and Clust Service Tratal Seam Power Oneration Eventies (Labor)		OMSUB2	1.00000	0.048652	0.057910	0.064278	0.682482	0.018254	0.021728	0.014378
Total Steam Power Generation Maintenance Expense (Labor)			1 00000	0.017365	0.020669	0.223461 0.013678	0 948288	. ,	•••	
Total Hydraulic Power Operation Expenses (Labor)		LBSUBS	1.00000	0.335800	0.399700	0.264500	,	•	•	
Total Hydraulic Power Generation Maint Expense (Labor)		LBSUB4	1.00000		-	,	1.00000	•		
Total Other Power Generation Expenses (Labor) Total Transmission (shor Economic		LBSUBS	1.00000	0.335800	0.399700	0.264500	ŀ		-	0.0645000
Total Distribution Operation Labor Exherines			1 00000					-		
Total Distribution Maintenance Labor Expense		LBDM	1,00000			.,				
Sub-Total Labor Exp		LBSUB7	1.00000	0.150195	0.178776	0.118304	0.219769	0.010919	0.012996	0.008600
Total Production Plant		PPRT	1.00000	0.235800	U.269915 0.399700	0.178615		U.U2662U		
Total Intangible Plant		PINT	1.000000	0.226764	0.269915	0.178615		0.026620	0.031685	0.020968

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	Euno	Eurotional	Distribution	Distribution						Sistem In a state of the Trans-		Distribution
Description	Name Vector	or	Specific	General	Specific	Demend	Customer	Demand	Customer	Demand	Customer	Customer
Functional Vectors												
Station Forinment	E.m.t		0000000	. 000000	0000000	0000000	0000000	000000000		0000000	0000000	0000000
Poles. Towers and Fixtures	Fond					0.000000	0.00000	00000000	0.100000		0,00000	
Overhead Conductors and Devices	F003				0,00000	0.283520	0.087070	0 130271	0.150130			
Underground Conductors and Devices	F004					0.307404	0.634109	0.019096	0.030391		0.00000	0.00000
Line Transformers	Foot		0,00000	0.000000	0.000000	0.000000	0.00000	0.000000	0.000000	0.721700	0.278300	0,00000
Services	F006		0.000000	0.000000	0.00000	0.000000	0.00000	0.00000	0.00000	0,00000	0.00000.0	1.000000
Meters	F007		0.00000	0.000000	0:000000	0.000000	0.00000	0.000000	0,000000	0.00000	0.000000	0.00000
Street Lighting	F008		0.000000	0.00000	0.00000	0.00000	0.000000	0,000000	000000	000000.0	0.000000	0,00000
Meter Reading	F009		0.000000	0.00000	0.00000	0.00000	0.00000	0.000000	0.00000	0.000000	0.000000	0.000000
Caracterization Transmission	F010		0.000000	0.000000	0.000000	0.000000	0.00000	0.000000	0.000000	0.00000	0.000000	0.000000
Load Management	EDIS		0.000000	0.00000	0.00000	0.00000	0.00000	0.000000	0.00000	0.00000		
Production Plant	F012				0.00000				0.00000			0000000
Provar	PROVAR		0.00000	0,000000	0.000000	0.00000	0.00000	0.000000	0,000000	0.00000	0.00000	0.000000
Fue)	F018		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Steam Generation Operation Labor	F019		·		·	,			•		ı	•
PROFIX	PROFIX		0.00000	0.000000	0.000000	0.000000	0.000000	0.00000	0.00000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020			,				,				
	F021		•			•						•
riyaraura ueneration Marrienanoe Labor Distriction Concertion 1 - 6 - 5	F022				,		•				, , , , , , , , , , , , , , , , , , , ,	-
Distribution Operation Labor Distribution Maintenance Labor	FU23		,	657,919.00	•	656,860.64 500 706 74	1,002,617.51	257,526.66	358,148.79 260,726,00	59,446.63	38,348,34	
Oustonner Accounts Exheric	E ODE			10.144,001		0.00000	000000000000000000000000000000000000000	10,820,002			10,000,01	67-01-0 ¹
Customer Service Expense	F026		0,00000	0.00000			0.00000	000000	0000000	0.00000	0.00000	0.00000
Customer Advances	F027		I	•	•	111,771,463	181,829,332	36,917,153	52,215,161	•	•	
Purchased Power Expenses	OMPP		•		,	,	,	ł			ı	
iritallations on Customer Premises - Plant in Service	F013		,		,		,	r			,	
intallations on Customer Premises - Acoum Depr	F014		•			•					,	
Generators - Energy Generators - Demand	F015 F016		0.00000	0.00000	0.00000	0.000000	0.000000	0.000000	0.000000	0.00000 0.000000	0.000000	0.00000
	Energy		0.00000	0.00000	0,00000.0	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Internally Generated Functional Vectors												
Total Prod, Trans, and Dist Plant Total Distriction Plant	PT&D	~ 1		0.031114		0.040275	0.065520	0.013303	0.018815	0.025144	0.009696	0.008839
Tuel Destribution Flam.		_ :	•	0.126//1	•	0.164098	668992.U	0.05460.0	0.076660	0.102447	0.0395030	e i nakn'n
r oor i ransmission Flam. Onerstion and Maintenanne Evnenses Less Druchase Douter		2.9		0.0101E0		- 010.00	- U U2746E	0.007437	200010 0	0.002426		0 000710
Total Plant in Service	TPIS			0.031137	. ,	0.040305	0.065567	0.013312	0.018829	0.025162	0.009703	0.008846
Total Operation and Maintenance Expenses (Labor)	11B			0.026043		0.038600	0.057791	0.015827	0.021923	0.006721	0.002592	0.001200
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2	782 2	I	0.007232	•	0.010622	0.015939	0.004333	0.006005	0.001533	0.000591	0.000369
rotat Steam Power Operation Expenses (Labor) Total Steam Power Generation Maintenance Expenses (Labor)	LBSUB1	56					, ,	. ,			, ,	
Total Hydrautic Power Oberation Expenses (Labor)	TBSUBS		1		,				,			
Total Hydraulic Power Generation Maint, Expense (Labor)	LBSUB4	2	,						ı			•
Total Other Power Generation Expenses (Labor)	LBSUBS	B 5			,	•	,	,	,		,	•
1 otal Transmission Labor Expenses Treat Distribution Charaction Labor Example	LETRAN	AN	٠	, , , , , ,	•	-				-	- 000000	
Total Distribution Maintenance Labor Expense	LEDM			0.064010		0.246457	0.359771	0 106722	0.147143	0.049740	0.019181	0.000633
Sub-Total Labor Exp	LBSUB7	87		0.026038		0.038598	0.057782	0.015830	0.021927	0.006702	0.002584	0.001192
Total General Plant	PGP PGP			0.031114	•	0.040275	0.065520	0.013303	0.018815	0.025144	0.009696	0.008839
I otal Friguetion Flags Total Internitike Plant	PPHIC	J	1			0.040976	C DREEDO	0.010000	0.010015	0.026144		, 0.008830
	THAT			1000	•	e /⊃ntn'n	N2000010	00001000	0.010010	55 IO2010	0.00000	0.00000

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					Customer	Customer	
Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Accounts Expense	Service & Info.	Sales Expense
Functional Vectors							
Station Equipment	F001		0.00000	0.00000	0.00000	0.00000	0.00000
Poles, Towers and Fixtures Chartered Conditions and Devices	F002		0.00000	0.00000	0.00000	0.00000	0,00000
Underground Conductors and Devices	FOO4		0,00000	0,00000.0	0.000000		0.000000
Line Transformers	F005		0.00000	0.00000	0.00000	0.00000	0.000000
Services	F006		0.00000	0.000000	0.00000	0.000000	0.00000
Meters Street Lighting	Food		1.000000	0.000000	000000000000000000000000000000000000000	0.000000	0,000000
Meter Reading	FOOB		0.00000	0.00000	0.000000	1.000000	0.00000
B#ing	F010		0.00000	0.00000	0.00000	1.000000	0.000000
r ransmission Load Management	F011		0,00000	0.00000	0.000000	0.00000.0	0.000000
Production Plant	F017		0.00000	0.00000	0.00000	0.000000	0.000000
Provar Et et	PROVAR Foto		0.00000	0.00000	0.000000	0.000000	0.00000
Steam Generation Operation Labor	F019			n nnannn	n:nnnno		0.00000
PROFIX	PROFIX		0.00000.0	0.00000	0.00000	0.00000	0.00000
Steam Generation Maintenance Labor	F020		•	•	•		
Hydraulic Generation Operation Labor Hydraulic Generation Maintenance I abor	F021 E023		• •	•	•		
Distribution Operation Labor	F023		1,481,976,39	84,742.90			
Distribution Maintenance Labor	F024		5,293.46	9,913.10	ļ	1	
Customer Accounts Expense Customer Service Expense	F025 F026		0.000000	0.000000	1 000000 0 000000	0.000000	0.00000
Customer Advances	F027						,
Purchased Power Expenses	OMPP						,
Intallations on Customer Premises - Plant in Service	F013			,	1.00000		
Intaltations on Customer Premises - Accum Depr Generators -Energy	F014 F015		0.00000	0.00000	1.00000 0.000000	000000	0.00000
Generators - Demand	Fot6 Energy		0.000000	0.000000 0.000000	0.000000.0	0.000000	0.000000
Internativ Generated Functional Vectors							
Total Prod, Trans, and Dist Plant		PT&D	0.012164	0.020564			
Total Distribution Plant Total Transmission Plant		PDIST PTRAN	0.049561	0.083788	• •		
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.018553	0.003514	0.035874	0.011956	
Total Plant in Service		TPIS	0.012173	0.020579		• '	
rotal Operation and Mamtenance Expenses (Labor) Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		TLB OMSUB2	0.048812 0.009429	0.003088 0.002649	0.066408 0.023727	0.011378 0.009887	
Total Steam Power Operation Expenses (Labor)		LBSUB1		•			•
i otal Stearn Power Generation Maintenance Expense (Labor) Total Hydraulic Power Operation Expenses (Labor)		LBSUB2 LBSUB3		, ,			
Total Hydraulic Power Generation Maint, Expense (Labor)		LBSUB4				•	
Total Other Power Generation Expenses (Labor) Total Transmission Labor Expenses		LBSUB5 I RTRAN			. ,	. ,	
Total Distribution Operation Labor Expense		LBDO	0.317167	0.018136	ı	,	·
i otat Ustriburion Maintenance Labor Expense Sub-Total Labor Exp		LBUB7	0.002208 0.048850	0.003070	0.066477	0.011390	
Total General Plant Treat Brock when Plant		40b	0.012164	0.020564	ı	,	
r oau Froatston Flain Fotal Intergible Plant		PINT	0.012164	0.020564	.,		6 1

Seelye Exhibit 19

Electric Cost of Service Study Allocation of Costs to Customer Classes

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total Svstem	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Plant in Service</u>						-	-			
Power Production Plant										
Production Demand - Base Production Demand - Jobs	TPIS	PLPPOB	PPBDA	ß		223,493,727 \$	1,011,043 \$		8.813.506 \$	119.607.012
Production Demand - Peak	SI41	PLPPD:	PPWDA	69 G						127,247,738
Production Energy - Base	SILL	PLPPEB	FD1	A Y	524,367,430 \$	225,132,130 \$	381,883 \$	76,711,964 \$	6,189,340 \$	93,116,378
Production Energy - Inter. Production Economy Production	TPIS	PLPPEI	E01	9 69	9 49	юю 	лыл 	ана 	н и 	• •
Frouticion Errergy - Peak Total Power Production Plant	SIdT	рцррЕр агоот	E01	\$	S			, ,		
T				A	\$ 1/1/10C/286/1	820,374,142 S	3,003,935 \$	217,854,743 \$	21,299,787 \$	339,971,127
I ransmission Plant Transmission Demand - Base	TPIS	ant iq	VUBDD							
Transmission Demand - Inter	TPIS	PLTRI	PPWDA	9 6 9	93,023,098 \$	43.639.426 \$	189.116 \$	9,104,742 5 7,463,969 \$	1,034,615 \$ 739 196 \$	14,040,633 14 937 576
i rahsmussion bernand - Peak Total Transmission Plant	TPIS	PLTRP PLTRT	PPSDA	69 69	61,557,692 \$ 232,732,294 \$					10.930,905 39.909,114
Distribution Poles Soerfic	ADIC T		1001	4						
Automate	Ê	507	NCPP	6 9	•>	\$	с я	s	.	
Distribution Substation General	TPIS	PLDSG	NCPP	ы	91,434,174 \$	39,474,440 \$	363,681 \$	12,816,268 \$	1,084,792 \$	15,595,475
Distribution Primary & Secondary Lines Primary Specific	ZPIS	2 IAC IA	adun	ų	•	•	•	•	•	
Primary Demand	TPIS	PLOPLD	NCPP	9 W	118.356.557 \$	51.097.512 \$	470.766 \$	16.589.961 \$	1 404 204 5	20 187 493
Primary Customer	TPIS	PLDPLC	YECust08	\$						1,261,179
Secondary Demarco Secondary Customer	SId I		SICD VCC units	69 6						3,767,226
Total Distribution Primary & Secondary Lines	2	PLDLT	r Louision	9 4 9	405,282,096 \$	4/,1.34,008 5 287,766,362 \$	834,900 \$ 4,664,193 \$	5,618,705 5 49,483,822 5	- 5 1,425,514 \$	362,300 25,578,198
Distribution Line Transformers	-									
Customer	SIGI		SICD VEC:000	6 9 6						7,120,630
Total Distribution Line Transformers	2	FIDLT	1 ECUSION	A 4A	26,433,302 5 102,383,406 \$	24,289,532 5 72,411,889 5	440,589 5	2,895,483 \$ 17,480,321 \$	ю и 	186,704 7,307,334
Distribution Services Customer	SIdT	PLDSC	C02	69	25.975 775 \$	15 27R 145 . S		4 383 152 6		4 675 095
Distribution Notare			1	•			•		-	000001
Customer	SIdT	PLDMC	C03	\$	35,745,671 \$	20,577,320 \$	348,857 \$	11,471,715 \$	245,140 \$	1,906,751
Distribution Street & Customer Lighting Oustomer	TPIS	PLDSCL	YECust04	\$	60,432,014 \$		ده ,	њ ,	بھ	
Customer Accounts Expense Customer	TPIS	PLCAE	YECust05	\$,	ی	به	ыя ,	د ه	,
Customer Service & Info. Customer	TPIS	PLCSI	YECust06	69	. ,					
Sales Expense						•	•	•	•	
Customer	TPIS	PLSEC	YECust06	€)	6	ю	به	њ ,	9	
Total		PLT		\$	2.936,546,601 \$	1,352,185,786 \$	9,858,673 \$	339,063,929 \$	26,555,609 \$	434,943,924

Seelye Exhibit 19 - 1

12 Months Ended September 30, 2003

Description	Ref	Name	Attocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primarv	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD
Plant in Service				-			f	1		
Power Production Plant										
Production Demand - Base Production Demand - Inter	TPIS	PLPPDB PLPPDB	PPBDA	\$		17,947,869 \$	6.348.358 \$		20 041 883 5	QU 847 266
Production Demand - Peak	SIAT	iCidal ia	PPWDA	\$		21,768,597 \$			17,581,467 \$	92,216,969
Production Energy - Base	SIT	PLPPER	FD1	1 9 U	9,843,855 \$		4,461,213 \$			40,229,382
Production Energy - Inter. Production Energy - Desk	TPIS	PLPPEI	EOI	\$		а са 	ю. 		. .	
Total Power Production Plant	21	PLPPT	E01	47 4	3 505 168 35	5 200 07 1		• • • • • •		•
Transmission Plant				•		00'000'00	¢ 000'060'01	//,406,160 \$	47,588,219 \$	223,293,618
Transmission Demand - Base	SIdT	PLTAB	PPBDA	4	1.745.423 \$	2 106 ROS C				
I ransmission Liemand - inter. Transmission Demand - Peak	TPIS	PLTRI PLTRI	PPWDA Docon	69 6						10,825,324
Total Transmission Plant	2	PLTRT	AUS-1	ө 	1,155,56/ \$ 4,329,848 \$	1,477,862 \$ 6,140,167 \$	523,701 \$ 1,807,054 \$	2,450,797 \$ 9,086,687 \$	1,058,253 \$ 5.586.368 \$	4,722,516
Distribution Poles Specific	TPIS	sau ia	aacn	•						
Distribution Substation	2) j		9	•		.	ю	••	,
General General	SIdT	PLDSG	NCPP	ŝ	1,754,008 \$	2.100.779 \$	844 134 S	3 867 844 \$	Ľ	0 676 670
Distribution Primary & Secondary Lines									9	6/020/0
Primary Specific Primary Damand		PLDPLS	NCPP	69				ю ,	\$	
Primary Customer	TPIS	PLDPLO	NCPP VFCust08	<i>ы и</i>	2,270,467 \$	2,719,344 \$	1,092,685 \$			11,166,766
Secondary Demand	SILLE	PLDSLD	SICD	• ↔				171,451 S 980,442 S		21,795
Secondary Customer Total Distribution Primary & Secondary Lines	TPIS	PLOSLC	YECust07	69 6						
				A	\$ 116'0/2'2		1,112,543 \$	6,194,913 \$	s ,	11,188,560
Distribution Line Transformers Demand	TPIS	PLDLTD	SICD	ŝ	,	935,678 \$	е. ,	1 853 184 \$		
Customer Total Distribution Line Transformers	TPIS		YECust07	ю 4	49 4			25,381 \$		
				,		808'40'		1,8/8,565 \$		
Distribution Services Custamer	TPIS	PLDSC	C02	\$	<i>ю</i> ,	89,720 \$	دع	1,451,682 \$	ся ,	•
Distribution Meters Customer	TDIC		000	•						
	2		30	0	P2'/11 \$	36,853 \$	244,589 \$	297,452 \$	183,076 \$	250,413
Distribution Street & Customer Lighting Customer	TPIS	PLDSCI	YECust04	ŝ	ه ۰	، ھ	и ,	به	به	
Customer Accounts Expense Customer	TPIS	PLCAF	VEC.ist05	u	<u>د</u>	•	4	•	•	
•	!			•	-	a ,	A)		·	
Customer Service & Info. Customer	TPIS	PLCSI	YECust06	\$	69 •	به	ده ۰	ده	ю	
Sales Expense Customer	IPIS	PLSEC	YECust06	ŝ	د ې				,	
Total		11		•						I
		5		9	45,305,27U	64,859,551 \$	19,401,956 \$	100,173,304 \$	53,357,663 \$	269,571,645

12 Months Ended September 30, 2003

					IZ Months Ended September 30, 2003	Ended 0, 2003				
Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate Si F	Street Lighting	Street Lighting	Special
Plant in Service								-		CUILING
Power Production Plant										
Production Demand - Base	TPIS	PLPPDB	PPBDA	\$						40 613 CM
Production Demand - Peak	TPIC	PLPPDI BLODDD	PPWDA	6 9 (2,073,806 \$	5,644,019 \$	455,333 \$	5,849,951 \$	605,500 \$	34,632,078
Production Energy - Base	TPIS	PLPPEB	F01	<i>ө ч</i>		ю.				23,789,156
Production Energy - Inter.	TPIS	PLPPEI	E01	9 69	Аю , ,	а н		ия и 		•
Total Power Production Plant	THS	PLPPEP P1 PP1	E01	6 9 e	5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 .			, , ,	÷ •	
Tanemission Dlant				•		0,023,415	081,226 \$	8.951,314 \$	1,521,902 \$	101,034,828
Transmission Demand - Base	TDIC									
Transmission Demand - Inter.	TPIS	PLING		w u	291,909 \$	350,455 \$		364,068 \$		5,002,398
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	9 69	211.350 \$		53,451 \$			4,065,450
I DUAL I FANSNINSSION MANT		РЦТЯТ		÷	746,703 \$	1,013,005 \$	80,673 \$	1,050,792 S	178,656 \$	11,860,450
Distribution Poles										
Specific	TPIS	PLDPS	NCPP	\$	6 9 '	ю ,	9	ю	47	·
Distribution Substation									•	
Generai	SIGT	PLDSG	NCPP	••	466,528 \$	436,985 \$	39,242 \$	461,473 S	48,467 \$	3.463.379
Distribution Primary & Secondary Lines										
Primary Specific	TPIS	PLOPLS	NCPP	69						
Primary Customer	2 I FIS	PLOPLO	NCPP YEQuet08	69 <i>6</i>	603,895 \$ 6 206 \$	565,654 \$		597,352 5	62,738 \$	4,483,155
Secondary Demand	SILL	PLDSLD	SICD	• •						2,422
Total Distribution Primary & Secondary Lines	2141	PLOLT PLOLT	YECust07	69 69	1,809 \$ 722.010 \$	612,196 \$ 3.308.175 \$	1,917 \$ 67 401 \$	635,570 \$	13,496 \$. 105 [777
Distribution tao Transformers				•						4,400,011
Demand	TPIS	PLDLTD	sico	67	207.937 \$					
Customer Total Distribution ine Trensformore	TPIS	PLDLTC	YECust07	4 3	932 \$	315,483 \$	5 886 5 886	327,528 \$	6,955 \$	
		PLDLTT		67				505,671 \$		•
Distribution Services Customer	TPIS	PLDSC	C02	6	53.614 \$	<i>ی</i> م ,	7 585 \$,	96 0E0	
Distribution Meters						ŀ		•		
Customer	TPIS	PLDMC	C03	s	11,176 \$	ю ,	6,990 \$	<i>у</i> э ,	48,822 \$	53,807
Distribution Street & Customer Lighting Customer	toic	800 20 20								
	2	PLUSCL	TECUSIU4	æ	ю '	25,328,889 \$	•	35,103,126 \$	в	
Customer Accounts Expense Customer	TPIS	PLCAE	YECust05	s	69 ,	<u>ب</u>	,	ю ,	6 7 ,	
Customer Service & Info.							•	•	•	
Customer	SIdI	PLCSI	YECust06	\$	4 9 ,	ю	،	\$ 9	ہ י	
Sales Expense Customer	TPIS	PLSEC	YECuston	u			6			
Ĩ				•		ə ,	₽	A 1	æ	•
- 01R		PLT		S	8,569,788 \$	39,290.646 \$	905,253 \$	49,611,992 \$	1,992,574 \$	120,698.040

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total Svetern	Residential Buto D	Water Heating	General Service	Rate LC	Rate LC
Net Utility Plant						-		Hale GS	Primary	Secondary
Power Production Plant										
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	U.						
Production Demand - Inter, Droduction Domand - 01	NTPLANT	IGPPPDI	PPWDA	. 69	533.532.036	4 162.674,061				80,529,759
Production Demand - Peak	NTPLANT	dDppDp	PPSDA	\$			1,004,07U 4	42,809,436 S		85,674,155
Production Energy - base	NTPLANT	UPPPEB	E01	₩					4, 10/, 196	62,693,978
Production Energy - Peak	NIPLANT NTPLANT	UPPPE	EOI	67 (ю ,		, ,	• ••		. ,
Total Power Production Plant		UPPPT	EVI	~ ~	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	 4 5 4 4	49 4 • • •	•	• • •	
Transmission Plant				•		\$ C+0.0+0.200	\$ 806'220'2	146,678,607 \$	14,340,854 \$	228,897,892
Transmission Demand - Base	TIAN HOTA									
Transmission Demand - Inter,	NTPLANT		PPBUA	69 6			60,854 \$			7,199,040
Transmission Demand - Peak	NTPLANT	UPTRP	PPSDA	ب و	31 562 414 6					7 658,928
I otal I ransmission Plant		UPTRT		÷ 69	119,328,598 \$	49,377.592 \$	22,900, 5 180,804 5	4,617,225 \$ 13,112,484 \$	372,531 \$	5,604,592 20.462 560
Distribution Poles										000'201-02
Specific	NTPLANT	UPDPS	NCPP	÷	د ه	. ,		,		
Distribution Substation						•	•	9		•
General	NTPLANT	UPDSG	NCPP	6 7	55.623.913 \$	24 014 247 6	221 24E 6			
Distribution Primery & Consulant, Linco								¢ 90/'06/'/	659,932 \$	9,487,496
Primary Specific	NITER AALT									
Primary Demand	NIFLANI NTPI ANT		NCPP	6 9 6	\$, \$, 10,000 CE					
Primary Customer	NTPLANT	UPOPLC	YECust08	n 6	72,002,125 \$	31,085,134 \$				12,281,046
Secondary Demand	NTPLANT	UPDSLD	SICD	+ 6 9			\$ 066,018,1	11,898,661 \$	12,964 \$	767.237
occurate oustomer Total Distribution Primary & Secondary Lines	NTPLANT	UPDSLC	YECust07	\$	33,636,515 \$	28,673,939 \$		3,418,135 \$	ли	220.405
		OF UL		•	246,553,067 \$	175,062.455 \$			867,211 \$	15,560,478
Distribution Line Transformers										
Customer	NTPLANT NTDLANT	UPDLTD	SICD	\$					\$ '	4.331.830
Total Distribution Line Transformers			YECUSIO/	1 9 (1)	17,333,879 \$	14,776,519 \$ 44.051.720 €	268,032 \$	1,761,465 \$	• ••• • •	113,581
Distribution Services				•						4,445,411
Customer	NTPLANT	UPDSC	C02	47	15.802.343 \$	9 204 440 \$			•	
				÷			A ,	2,000,46/ \$	'	2,844,596
uis urbuildin meters Customer	NTPLANT	UPDMC	003	\$	21,745,853 \$	12,518,197 \$	212,227 \$	6.978.809 \$	149-131 \$	1 140 070
Distribution Street & Customer Lighting Customer										
		UPUSCL	Y ECUSIO4	•	36,763,772 \$	њя ,	\$	• •	ۍ	•
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECust05	\$	69 1	сл ,		.		
Customer Service 4. Into					•	•	9	÷	A	•
Customer Scrytice & Ital.	NTPLANT	UPCSI	YECust06	\$	69 ,	ю	، ب	به	,	
Sales Expense										
COSCOMPER	NTPLANT	UPSEC	YECust06	69	•9	49	ю ,	\$	•	ı
Total		UPT		63	1,892,933,628 \$	866.665.304 \$	6.158.864 \$	217 970 743 6	17 200 113 C	307 BEB 403
										COC,000,400

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12 Months Ended September 30, 2003

Description	Ref	Иатте	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
<u>Net Utility Plant</u>										
Power Production Plant										
Production Demand - base Production Demand - Inter.	NTPLANT NTPLANT		PPBDA PPWDA	ده د	10,010,836 \$	12,084,054 \$			14,133,547 \$	61,166,217
Production Demand - Peak	NTPLANT	UPPPDP	PPSDA	ə (A		8 76 249 5	3.086,387 \$	16,400,720 \$		62,088,419 27,005,901
Production Energy - Base Production Economy Japas	NTPLANT	UPPPEB	E01	69						1 60'000'77
Production Energy - Peak	NTPLANT NTPLANT	UPPPEI	E01	69 6	сэ (,	ю. ,	ю ,	.		•
Total Power Production Plant		UPPPT		÷ ₩	24,833,755 \$	35,216,800 \$	10.364.323 \$	52.116.505 \$	32.040.495 S	150.340 527
Transmission Plant										
Transmission Demand - Base	NTPLANT	UPTRB	PPBDA	-		1 080 266 \$	382 102 6	1 036 354 6	9 191 191 1	E 460 016
l ransmission Demand - Inter. Transmission Demand - Deak	NTPLANT	UPTRI	PPWDA	\$		1,310,233 \$	275,911 \$	1,466,159 \$		5,550,458
Total Transmission Plant	NIFLAN	UPTRT	AUSH	ю ю	592,493 \$ 2,220,039 \$	757,743 \$ 3,148,242 \$	268,516 \$ 926,529 \$	1,256,595 \$ 4,659,008 \$	542,597 \$ 2.864.293 \$	2,421,371 13,439,845
Distribution Poles										
Specific	NTPLANT	UPDPS	NCPP	÷	\$	ся ,	.	сэ ,	ю ,	
Distribution Substation										
General	NTPLANT	UPDSG	NCPP	69	1,067,049 \$	1,278,007 \$	513,528 \$	2,346,916 \$	ю ,	5,248,034
Distribution Primary & Secondary Lines										
Primary Demarko	N I FLANI NTPI ANT	SPR040	NCPP	са и	- \$ 1 381 337 6				دې د	, 202 002 0
Primary Customer	NTPLANT	UPDPLC	YECust08	ə 4 7	•			3,037,955 \$, ,	0,/93,294 13,259
secondary Demand Secondary Customer	NTPLANT NTPLANT	UPDSLD	SICD VEC.ut07	63 6				596,451		,
Total Distribution Primary & Secondary Lines		UPDLT		,	1,384,184 \$	4,401 3	676,814 \$	3,768,671 \$	юю , ,	6,806,552
Distribution Line Transformers										
Demand Customer	NTPLANT NTPLANT	UPDLTD UPDLTD	SKD VEO.ist07	••• •		569,219 \$,
Total Distribution Line Transformers	1	UPDLTT		• •	+ +>	,	љи, , ,	1,142,824 \$	ж. , ,	
Distribution Services Customer	NTPLANT	UPDSC	C02	en	,	54 581 \$		3 021 288		
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	Ş	بم	• •	6 9 ,		9	
Customer Accounts Expense Customer	TIDI ANT		101		•					
			Y ECUSTUS	•	ю •	۰ ۱	•	••	6 9 ,	•
Customer Service & Info. Customer	NTPLANT	UPCSI	YECust06	\$	به	÷	, 9	<i>с</i> я	بم ب	
Sales Expense Customer	NTPLANT	UPSEC	YECust06	\$	ся ,	ب م	ся	-44	61 ,	
Total		TOT		c	00 E43 177 \$					
		-		9		42,200,720 \$	12,029,991 \$	65,038,008 \$	35,016,161 \$	175,987,296

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting	Street Lighting	Street Lighting	Street Lighting	Special
Net Utility Plant					LIBRIDADO	Late TSL	Hate SLE	Rate OL	Rate TLE	Contracts
Power Production Plant										
Production Demand - Base	NTPLANT	ОРРРОВ	PPBDA	69						
Production Demand - Peak		ICIALAN	PPWOA	69	1,396,265 \$	3,800,041 \$	306.569 \$	2,088,105 S		28,691,148
Production Energy - Base	NTPLANT		PPSDA For	\$					401/0/24	23,317,303
Production Energy - Inter.	NTPI ANT			ю н	د م	\$,	,	• •		216'010'01
Production Energy - Peak	NTPLANT	UPPPEP		99 64		••• •	• • •			•
t utal rower production plant		UPPPT		÷ ••	4,282,698 \$	5,810,070 \$	462.700 \$	- \$ 6.026.707 ¢	5	-
Transmission Plant								121'020	1,024,070	68,025,362
Transmission Demand - Base	NTPLANT	UPTRB	PPBDA	÷	140 670 E					
I ransmission Demand - Inter. Transmission Demand - Deat	NTPLANT	IFTRU	PPWDA	•••		339,709 \$	13,957 \$ 27.406 ¢	186,668 \$ 252 402 £	40,108 \$	2,564,874
Total Transmission Plant	NIPLANT		PPSDA	49 6	108,365 \$				30,445 5 15,049 S	2,084,474 1.431,848
Distribution Batas		5		A		519,397 \$	41,364 \$	538,772 \$	91,602 \$	6,081,197
Specific	NTPLANT	Sadan	NCPP	e.		ć				
Distribution Supervised		•		•	0	ю ,	·	\$	<i>د</i> م	
General	NTPLANT	DSOUN	NCPP	ŝ	283.812 \$	265 840 \$	• 610 EC		ł	
Distribution Drimon - Same				•			¢ 6/8/62	280,737 \$	29,485 \$	2,106,944
Primary Specific	NTD! ANT			•						
Primary Demand	NTPLANT		NCPP	69 6	- S		\$ 7			
Primary Customer	NTPLANT	UPDPLC	YECustoB	÷	008 c					2,727,324
Secondary Demand	NTPLANT	UPDSLD	SICD	• 49		2 0440 2'i	2 6CU,4			1,473
Total Distribution Primary & Secondary Lines	NTPLANT	UPDSLC	YECust07	69 1		372,429 \$		386.649 \$	6,022 \$	• •
		Gruc I		64			41,003 \$	2,153,322 \$		2,728,797
Distribution Line Transformers Demand	NTPI ANT	at Nati		ę						
Customer	NTPLANT	UPDLTC	YECust07	≁ • 3	126,498 \$ 567 \$	102,623 \$			11,382 \$	ı
total Listinbution Line Transformers		UPDLTT		• 63	127,065 \$	294,546 \$	9,817 \$	307.625 \$	4,231 \$ 15,613 \$	• •
Distribution Services Customer	NITCH ANT	00001								
			202		32,616 \$	ده	4,614 \$	5 7	21.870 \$	
Dustraution meters Customer	NTPLANT	UPDMC	C03	\$	6,799 \$		4.253 \$	ų	9 FOT 00	
Distribution Street & Customer Lighting Customer	NTPI ANT		VEC. HOL	•				-		36,135
				A	•	15,408,811 \$	ъ	21,354,961 \$	5	,
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECust05	\$	ю ,		<i>.</i> ,			
Customer Service & Info.						•	•	•	÷	
Customer	NTPLANT	UPCSI	YECust06	s	ю '	6 7				
Sales Expense								•	•	
Customer	NTPLANT	UPSEC	YECust06	69	69 1	به	9	د <i>ی</i>	ю ,	
Total		UPT		\$	5,555,081 \$	24,365,941 \$	587,623 \$	30.662.213 \$	1 203 026 6	78 075 033

LOUISVILLE GAS AND ELECTRIC COMPANY Cost of Service Study Class Allocation 12 Months Eaded September 30, 2003

AND ELECTRIC COMPANY	of Service Study	lecation	
ANU EL	of Service	iss Allocation	

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Description	Ref	Name	Allocation		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 - Base	88	RBPPDB	PPBDA	6	301 265 770 6	191 940 097 \$				
Production Demand - Inter.	52 22	RBPPDI	PPWDA	• • •				4,0,002,919 \$	0,1/9,603 \$	74 705 010
Production Lemand - Peak Production Energy - Press	88 19	RBPP DP	PPSDA	69						54.725.609
Production Energy - base Production Energy - fater		RBPPEB	EOI	\$	29,059,088 \$			3,385,418		5,220,731
Production Energy - Peak	2 2	REPER		ю 4		ыя (,	•			. •
Total Power Production Plant	1	RBPPT	2	4 6 9	1,194,234,012 \$	491,898,986 \$	1,809,580 \$	- \$ 131.421.258 \$	- 5 12.902.841 5	205.025.831
Transmission Plant										
Transmission Demand · Base	RB	HBTAB	PPBDA	ŝ		11.406.470 \$	51601 \$	3 058 435 ¢	440 818 C	5 104 204
Fransmission Demand - Inter. Transmission Demond Boot	88	RBTRI	PPWDA	\$					321.378 \$	6.494.354
Total Transmission Plant	8	RBTRP RBTRT	PPSDA	\$	26,763,209 \$ 101,184,156 \$	11,490,089 \$ 41,869,510 \$	_	3,915,156 \$ 11,118,672 \$		4,752,389
Distribution Poles Specific	88	RBDPS	NCPP	÷	69	и	, ,	,		
Distribution Substation							•	,	•	
General	RB	RBDSG	NCPP	w	47,879,587 \$	20,670,826 \$	190,442 \$	6,711,250 \$	568,052 \$	8,166,584
Distribution Primary & Secondary Lines Primary Specific	BB	RBDPLS	NCPP	w	دی					
Primary Demand	88	RBDPLD	NCPP	\$			246.380 \$	8.682.539 \$	734.906 \$	10.565.346
Primary Customer Secondary Demand	82	RBDPLC 55551 D	YECust08	6 9 (100,649,752 \$					659,271
Secondary Customer	82	RBDSLC	SICU YECAISH07	1 9 4	20,532,619 \$	13,372,264 \$	190,289 \$	4,052,842 \$	••• •	1,978,684
Total Distribution Primary & Secondary Lines		RBDLT		• •	212,155,645 \$	150,630,875 \$		25,909,684 \$	746,045 \$	13,393,523
Distribution Line Transformers Demand	88	CT I UT	SICD	u	38 326 547 C	3 MO NAU NC	9 200 320			
Customer Total Distribution I ina Transformer	BB	RBDLTC	YECust07	*			228,532 \$	1,501,877 \$	ања , ,	3,033,447 96,843
		HBOLIT		•		37,559,802 \$	583,728 \$			3,790,289
Distribution Services Customer	HB	RBDSC	C02	ŝ	13,453,319 \$	7,912,825 \$	• •	2,270,113 \$	ю. ,	2,421,745
Distribution Meters Customer	RB	RBDMC	C03	\$	19,440,691 \$	11,191,210 \$	189,730 \$	6,239,023 \$	133.322 \$	1.037.008
Distribution Street & Customer Lighting Oustomer	RB	RDSCL	YECust04	\$	31,396,043 \$	÷	,			. 1
Customer Accounts Expense Customer	RB	RBCAE	YECust05	4	1.894.161 \$	1.515.667 \$		108 746		116 503
Customer Service & Info.							•			
Customer	8 8	RBCSI	YECust06	\$	631,288 \$	537,945 \$	9,758 \$	64,127 \$	20 \$	4,135
Sales Expense Customer	ßB	RBSEC	YECust06	9 .	.	6 9	ده ,	ю	بې	ı
Total		RBT		64	1.675.374.829 \$	763 787 647 6	5 377 877 €	100 000 857 6	3 010 010 St	061 906 760
				•					15,438,3/8 \$	251,306,756

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Hate 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 - Base	aa	000000		¢						
Production Demand - Inter	e e			A 4	8,/36,404 S	11/2 200 200			12,337,181 \$	53,392,025
Production Demand - Peak	8	REPEDE	PPSDA	9 (5 785 353 0	7 200 000 5	2,094,109 5			54,197,016
Production Energy - Base	88	RBPPEB	E01) <i>4</i>				5 634 FOR F		23,543,289
Production Energy - Inter.	82	RBPPEI	E01) (4					910/7/0 2	3,905,390
Production Energy - Peak	æ	RBPPEP	E01	• ••		њ. , ,	э. 	ο₩ 		
lotal Power Production Plant		RВРРТ		ŝ	22,326,400 \$	31,524,172 \$	9,324,123 \$	46,896,695 \$	28,884,442 \$	135,197,727
Transmission Plant										
Transmission Demand - Base	ЯВ	RBTRB	PPRDA	ų		016 007 ¢	9 000 Fug			
Transmission Demand - Inter.	8	RBTHI	PPWDA	÷₩	621.219 \$		233.967 \$	1,041,030 \$	\$ COL.1/0.1	4,636,580
i ransmission Demand - Peak Totai Transmission Plant	RB	RBTRP	PPSDA	6 9 6			227,687 \$	1,065,524 \$	_	2,053,191
				A	1,852,472 \$			3,950,585 \$	2,428,764 \$	11,396,257
Distribution Poles Specific	88	RBDPS	NCPP	ŝ			<i>ب</i> م			
Distribution Substation						ł	•	•	•	
General	RB	RBDSG	NCPP	\$	918,488 \$	1,100.075 \$	442.031 \$	2 020 163 \$		4 517 368
									•	000'SIO'E
Distribution Primary & Secondary Lines Primary Specific	aa		do JN	6	ć	÷	•			
Primary Demand	88	BRDPLD	NCPP	9 4	1199.774 C	1 403 100 6	571 OCD 0			-
Primary Customer	RB	RBDPLC	YECust08	e en		13165 \$				0,044,230
Secondary Demand	RB	RBDSLD	SICD	69					э м	-
Secondary Customer Trital Distribution Primary & Secondary Lines	HB	RBDSLC	YECust07	63 6	\$	3,799 \$	S	25,860 \$		
				A	1, 150,805	1,700,169 \$	582,249 \$	3,243,991 \$	•	5,855,643
Distribution Line Transformers Demand	a				ć		•			
Customer	2 8	RED TC	SIGU VECueto?	9 V		485,333 \$	ю.	961,240 S		•
Total Distribution Line Transformers	•	RBDLTT		9 6 9	, ,	487,267 \$	э сэ	974,405 \$	• ••	
Distribution Services Customer	4						1			
	2	neneu	200	Ą	•	40,408 \$,	751,852 \$		•
Distribution Meters Customer	RB	HBDMC	C03	ŝ	34,106 \$	20,043 \$	133,023 \$	161,773 \$	\$ 995'56	136,190
Distribution Street & Customer Lighting Customer	ß	RBDSCL	YECust04	\$	ده	Ч	и	به	6 9	
Customer Accounts Expense	ł									
	88	HBCAE	YECust05	\$	895 \$	4,653 \$	1,834 \$	15,838 \$	537 \$	4,027
Customer Service & Info. Customer	RB	ABCSI	YECust06		ţ	.	4 18			7
	•			•				¢ 700	2	
Sales Expense Customer	ЯВ	RBSEC	YECust06	69	и ,	ю ,	9 ,	₩	÷	
Total		RBT		••	26,353,182 \$	37,552,466 \$	11,268,972 \$	58.015.865 \$	31,413,320 \$	157,107.283

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 - Base	RB.	RBPPOB	PPBDA	\$		1.754,555 \$	136.286 \$	1,822,708 \$	391,633 \$	25,044,519
r rouction Demand - Inter. Production Demand - Peak	88 19	RBPP01	PPWDA	6 7 6	1,218,801 \$	3.317,058 \$	267,605 \$	3,438,086 \$	355,860 \$	20,353,687
Production Energy - Base	88		FOI	A U				5	146,947 \$	13,981,172
Production Energy - Inter.	88	RBPPEI	101 101	, 0	Ę,		· · ·	\$ - Sictor		7%n'nas'i
Production Energy - Peak	88	RBPPEP	E01	\$,				
I DIGI FOWER PRODUCTION PRANT		HBPPT		⇔	3,846,910 \$	5,201,923 \$	414,013 \$	5,396,166 \$	923,526 \$	61,239,420
Transmission Plant										
I ransmission Demand - Base Transmission Demand - Inter	88	RBTRB RRTRI	PPBDA PPWDA	<i>с</i> , и		152,366 \$	11,835 \$	158,285 \$		2,174,874
Transmission Demand - Peak Total Transmission Plant	8	RBTRP	PPSDA	; <i>(</i> , (91,686 \$				12.761 \$	1,214,129
				A		440,420 \$	35,074 \$	456,849 \$		5,156,524
Distribution Poles Specific	BB	RBDPS	NCPP	÷	ନ	ю ,	ия	ю ,	به ,	
Distribution Substation										
General	RB	RBDSG	NCPP	\$	244,298 \$	228,828 \$	20,549 \$	241,651 \$	25,380 \$	1,813,601
Distribution Primary & Secondary Lines Primary Snawtic	ġ			•	•	•	•			
Primary Demand	8	RBDPLD	NCPP	A 64	316.055 \$	296.041 \$	- 5 26 585 5			2 346 309
Primary Customer	RB	RBDPLC	YECust08	69						1,266
Secondary Demand Secondary Customer	88	RBDSLD	SICD	4A 4						
Total Distribution Primary & Secondary Lines	2	RBDLT	1 EQUSION	A 4 A	378,078 \$	321,426 \$	35,289 \$	343,098 \$	69.678 \$	2,347,574
Distribution Line Transformers	Ċ		4010	•						
Customer	Ê	RBDLTC	SICU YECust07	19 6 9	107,856 \$	87,499 \$		92,402 \$ 169 898 \$	9,705 5 3,607 5	• •
Total Distribution Line Transformers		RBOLTT		• ••	108,340 \$		8,370 \$	262,290 \$	13,312 \$	1
Distribution Services Customer	RB	RBDSC	C02	\$	27,768 \$	نه	3,928 \$	ده ،	18,619 \$	
Distribution Meters Customer	88	RBDMC	80	ŝ	6,078 \$		3,802 \$	ю	26,552 \$	29,263
Distribution Street & Customer Lighting Oustomer	aa		NEC: MAN	ć	ć	÷ 000 031 01				
Customer Accounts Expense	ļ			•			•		9 1	
Customer	RB	RBCAE	YECust05	\$	1.163 \$	15,355 \$	62 \$	15,941 \$	434 \$	537
Customer Service & Info. Customer	89	RBCSI	YECust06	s	21 \$	6,987 \$	22 \$	7,254 \$	154 \$	10
Sales Expense Customer	RB	RBSEC	YECust06	\$	и	• •	чэ ,	ده	<i>ц</i> я ,	
Total		RBT		\$	4,937,296 \$	21,082,032 \$	521,108 \$	26,469,530 \$	1,155,329 \$	70,586,929

Seelye Exhibit 19 - 9

12 Months Ended · September 30, 2003

Description	Ref	Name	Allocation Vector		Total	Residential	Water Heating	General Service	Rate LC	Rate LC
Operation and Maintenance Expenses								Hate GS	Primary	Secondary
Power Production Plant										
Production Demand - Base	TOM	OMPPDB	PPBDA	69	33,834,776	11 358 510 6	61 201 6			
Production Demand - Inter, Production Demand - Deat	TOM	OMPPD	PPWDA	\$			81,875 \$			6,078,727 6 467 040
Production Energy - Face	NO	OMPPDP	PPSDA	69					444.354 S	0,40/,040 6 685 141
Production Energy - Inter		OMPPER	5	69 (306,258,379 \$	102,812,526 \$		35,679,462 \$		55.022.121
Production Energy - Peak	TON	OMPPEP		69 64	ις, μ	۰.	чэ (,			-
Total Power Production Plant		TqqMO		• ••	418,013,970 \$	149,227,214 \$	625.780 \$	48.360.103 \$	5 266 731 C	- 74 959 098
Transmission Plant									_	
Transmission Demand - Base	TOM	OMTHB	PPBDA	\$	8.753.484 \$		13.294 €	1 010 701 6		
Transmission Demand - Inter Transmission Demand - Peak	TOM	OMTRI	PPWDA	69 (_	82.795 \$	1.673.107
Total Transmission Plant		OMTRI	PPSUA	نه در	6,894,868 \$ 26,067,553 \$	2,960,133 \$ 10,786.626 \$	5,021 \$ 39,497 \$	1,008,641 \$ 2 864 446 \$	81,380 \$	1,224,334
Distribution Poles Specific	TOW	OMDPS	NCPP	v		-				ton'n t't
Distribution Substation				7	9	A 1	8	ю	ۍ ۱	•
General	TOM	OMDSG	NCPP	\$	5,289,407 \$	2,283,570 \$	21,039 \$	741,413 \$	62.754 \$	902 188
Distribution Primary & Secondary Lines										2021
Primary Specific Primary Demond	TOM	OMDPLS	NCPP	69				с я		
Primary Customer	TOM	OMDELD	NCPP Curror	(A) (1,323,890
Secondary Demand	TOM	OMDSLD	SICD	∧ ⊷	3.153.098 \$		183.572 \$ 20.223 ¢	1,194,400 \$	1,304 \$	76,051
Secondary Customer	TOM	OMDSLC	Cust07	• • • •	4,371,169 \$	3,721,577 \$	68,794 \$	447.601 \$	ач. , ,	303,857
		OMDLT		69	26,954,592 \$				53'392 \$	1,732,299
Distribution Line Transformers Demand	TOM	OMDLTD	SICD	e,					•	
Customer Total Distribution I inc. Transfer	TOM	OMDLTC	Cust07	5	513,307 \$	437,026 \$	8,076 \$	52.562 \$	• •	276 E
iorai dishindingi fine transformers		OMDLT		67)					• •• •	131,625
Distribution Services Customer	TOM	OMDSC	C02	\$	305,321 \$	179,580 \$	ы. ,	51 520 \$		
Distribution Meters Customer	TOM		503	Ű	7 876 650 . ¢					
Distribution Street & American Letter			2	•		A 102,400,4	\$ 1/9'9/	2,527,790 \$	54,017 \$	420,152
Customer	TOM	OMDSCL	C04	\$	1,492,003 \$	ب ه	يم ،	.	دی ۱	
Customer Accounts Expense Customer	TOM	OMCAE	COS	J.	15 220 786 ¢	12 177 661 E				
Puttomer Carrier Inte			}	•			æ ,	1,611,092 \$	15,995 \$	932,573
Customer Service & Ingo. Customer	TOM	OMCSI	C06	\$	5,075,799 \$	4,319,829 \$	79.852 \$	519.554 \$	567 £	33 087
Sales Expense										2001/000
Customer	TOM	OMSEC	C06	\$	€)	6 9	دې	• •	ю ,	
Total	5	OMT		\$	508,149,420 \$	203,869,537 \$	1,175,914 \$	60,343,567 \$	5.773,515 \$	82,930,001

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primerv	Rate LP Secondary	Rate LP-TOD	Rate LP-TOD
Operation and Maintenance Expenses								6		Linuary
Power Production Plant										
Production Demand - Base	TOM	OMPPDB	PPBDA	ų		4 01 CTO				
Production Demand - Inter.	TOM	OMPPDI	PPWDA	• ••	618,607 \$			1,634,935 \$	1,066,860 \$	4,617,085
Production Lemand - Peak Production Energy - Reso	TOM	OMPPDP	PPSDA	67			320.286 5			4,686,697
Production Energy Lase	MOL	OMPPEB	EOI	÷	6,839,924 \$					41 701 042
Production Energy - Peak		OMPPEI	E01	ω.	نه ن					7401101114
Total Power Production Plant		OMPTT	2	A 60	- \$ 8.920.916 \$	11128778 ¢	- \$ - 3 70£ 907 €	5 · · · · · · · · · · · · · · · · · · ·	s .	
Transmission Plant								Ê	12,264,377 \$	53,983,928
Transmission Demand - Base	TOM	OMTRA	PDRDA	ų						
Transmission Demand - Inter	TOM	OMTRI	PPWDA	9 6 9	160 0499 30	235,906 5	83.471 \$	422,978 \$	276,010 \$	1,194,498
ransmession Demand - Peak Total Transmission Plant	TOM	OWTRP	PPSDA	69.1	129,431 \$	165,530 \$		274,505 \$	231,169 \$ 118,531 \$	1,212,508
		LE MO		6			202,402 \$	1,017,769 \$		2,935,959
Distribution Poles Specific	TOM	OMDPS	NCPP	ų						
Distribution Substation		ı		•		A	,	9		
General	TOM	OMDSG	NCPP	\$	101,468 \$	121.529 \$	48.833 5	3 FT PCC		400 040
Distribution Brimany & Sacondony Linco										040'88+
Primary Specific	TOM	OMDPLS	NCPP	69		4 ,		6	•	
Primary Demand Primary Customer	TOM	OMDPLD	NCPP	6		178,334 \$	71,658 \$		<i>•</i> •	- 242
Secondary Demand	MO	OMDPLC	Cust08	69 (,	1.317
Secondary Customer	MOL	OMDSLC	SICU Cush07	w w	••••				• • • •	. '
Total Distribution Primary & Secondary Lines		OMDLT		, v ,	149,199 \$	220,302 \$	72,872 \$	3,889 5 420,839 5	, ,	- 733 630
Distribution Line Transformers	Tott								•	
Customer	MO1	OMDLTC	SICU Custo?	69 V					به	,
Total Distribution Line Transformers		OMDLTT		• ••		00 \$ 16,922 \$, ,	45/ 5 33,842 \$	ю и , ,	
Distribution Services Customer	TOM	OMDSC	80	ű	•					
Distribution Meters			7	9	A ,	< ccn'i	۰.	17,063 \$	••	
Customer	TOM	OMDMC	C03	ŝ	13,818 \$	8,120 \$	53,895 \$	65.544 \$	40.341 S	55.179
Distribution Street & Customer Lighting Customer	TOM	OMDSCL	30	69	67 ,					
Customer Accounts Expense					•	•			.	
Customer	TOM	OMCAE	C05	\$	7,410 \$	36,388 \$	14,881 \$	127,269 \$	4.398 \$	32,242
Customer Service & Info.										
Customer	TOM	OMCSI	C06	\$	131 \$	645 \$	528 \$	4,515 \$	28 2 2	573
Sales Expense Customer	TOM	OMSEC	C06	ф	ся ,	ия			с .	
Total		OMT		4	0 K77 014 C	\$ 514 175 01				
				•			4 103 201 4	\$ 090,090,12	12,934,903 \$	58,240,608

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Streel Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Hate TLE	Speciał Contracts
Operation and Maintenance Expenses										
Power Production Plant										
Production Demand - Base	TOM	OMPPDR	PPRUA	ų						
Production Demand - Inter	TOM	OMPPDI	PPWDA	, 69	105.396 \$	\$ C7/101	3 141 55	15/,619 \$	33,867 \$	2,165,729
Production Demand - Peak	TOM	OMPPDP	PSDA	69						590'09/'i
Production Energy - Base	TOM	OMPPEB	EOI	6		1.373.356 \$	106.676	1 426 702 \$		1,707,304
Production Energy - Inter.	TOM	OMPPEI	E01	*		-				C02'000'21
Frouddan Erlergy - Feak Total Power Production Plant	TOM	OMPPEP	E01	69 (•			• •• •		•
		OMPA		ю	1,504,959 \$	1,811,925 \$	141,603 \$	1,881,630 \$	389,136 \$	25,237,007
Transmission Plant										
Transmission Demand - Base	TOM	OMTRB	PPBDA	÷7				\$ 022 UV		000 000
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	• •	27.267 \$		5,043 5	40//10 \$ 76 010 \$	0, /02 5 7 064 6	560,302 466,967
Transmission Demand - Peak	TOM	OMTRP	PPSDA	• ••						100,004
Total Transmission Plant		OMTRT		69	83,636 \$	113,463 \$	9,036 \$	117,696 \$	20.011 \$	1,328,449
Distribution Poles										
Specific	TOM	OMDPS	ACDP N	÷	÷					
				•			,	Å	,	•
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	\$	69 ,				•7	
Primary Demand Primary Customer	TOM	OMDPLD	NCPP	69 1					4,114 \$	294,004
Secondary Demand	NOT	OMDPLC	Cust08	69 6	371 \$	129,627 \$	408 \$		2,830 \$	147
Secondary Customer	TOM		Sicu Diet/07	•	8'8/3 \$,
Total Distribution Primary & Secondary Lines	•	OMDLT		• • •	48,986 \$	222,498 \$	4,538 \$	231.382 \$	8.804 S	294.152
Distribution Ina Transformase										
	TOM		2013	Ģ						
Customer	TOM		SICD Duet07	A 4	3,746 \$					•
Total Distribution Line Transformers		OMDLTT) ()	3.762 \$	5 E17 8	241.92	0,905 4	4 CZ1	
				·				-		
Distribution Services Customer	TOM	COUNC	500					•		
			200	9	¢ 000		9 9	ю	423 \$	•
Distribution Meters Oustorner	TOM		100							
		CMUMC	3	A	2,463 \$		1,540 \$	•• ·	10,758 \$	11.856
Distribution Street & Customer Lighting										
Crescomer	TOM	OMDSCL	C04	ŝ	69	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.										
CUSIONNEL	TOM	OMCSI	0 6	69	161 \$	56,386 \$	177 \$	58,412 \$	1,231 \$	17
Sales Expense										
	MO	OMSEC	C06	4	•	\$,	↔ ,	•• ,	\$	
Total		OMT		\$	1.680,683 \$	2.987.623 \$	160.045 \$	3 320 032 \$	437.000 \$	97 076 333

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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 Primery	Rate LC Secondary
Labor Expenses								2	6 mm +	
Power Production Plant										
Production Demand - Base	TLB	LBPPDB	PPBDA	÷						
Production Demand - Inter.	TLB	ГВРРОІ	PPWDA	. 49	8.781.637 \$		11,204 5	859,513 \$		1,325,475
Production Ensity - Peak	TLB 	LBPPDP	PPSDA	4						1,410,148
Production Energy - base	118	LBPPEB	E01	\$	10,778,311 \$	3.618.335	16.360		58,550 \$	1,031,908
Production Energy - Peak	9 1 1	LBPPEI	E01	69 -						1,930,422
Total Power Production Plant	-		EUI	69 6		پ	· \$, ,	•
Ternomianian Plana		5		A	32,748,882 \$	12,709,650 \$	49,658 \$	3,669,933 \$	378,732 \$	5.703,953
Transmission Plant Transmission Demand - Race	i									
Transmission Demand - Inter	91 1	LBTRB	PPBDA	в	536,846 \$		815 \$			06 440
Transmission Demand - Peak			PPWDA	69 (102.611
Total Transmission Plant]	LBTRT	L SUA	A 67	422,858 \$	181,543 \$ 661 549 \$	308 \$	61,859 \$	4,991 \$	75,088
Distribution Poles				ŀ						274,148
Specific	att	ana i		÷						
]			A	s	•• ,	• •	\$	43 ,	
Ulstribution Substation										
General	TLB	LBDSG	NCPP	÷	1,278,594 \$	552,001 \$	5.086 \$	179 220 6	15 160 6	100.010
Distribution Primary & Secondary Lines										z 10,004
Primary Specific	TLB	LBDPLS	NCPP	U	ť	¢				
Primary Demand	TLB	LBDPLD	NCPP	, 69		A1A 140 5				,
Finitary customer Secondary Demand		LBDPLC	Cust08	ч		2,414,699 \$	44.636 \$		22,463 5	323,233
Secondary Customer	97 1 B		SICD	69 (74.881
Total Distribution Primary & Secondary Lines	9		Custor	69 67	1,076,328 \$ 6 585 650 \$	916,377 \$ 4 655 282 \$	16,939 \$ 76 314 \$	110,214 \$		7,018
				•		-		819,640 \$	22,801 \$	423,623
Demand	e F									
Customer			SICD	69 (3,058 \$			31.797
Total Distribution Line Transformers	3		CUSIO/	<i>in u</i>	127,237 \$	108,328 \$	2,002 \$	13,029 \$	•	830
				•			B			32,627
Ussribution Services Customer	TLB	TBDSC	CIP	u	50 031 ¢					
			1	,		* COD'*C	,	9,945 \$.	10,609
Customer	TLB	LBDMC	C03	4	2 306 416 C	1 370 510 \$:
Distribution Street Australia Inter-				•			¢ 000'rz	\$ 2/0'69/	16,434 \$	127,830
Customer	TLB	LBDSCL	COM	¥	151 803 C	ć				
Cistomer Associate Comments			1	•		÷	A	•	ю '	
Customer Accounts Expense Customer	a		Cor							
	3		500	æ	3,260,303 \$	2,606,922 \$	••	344,893 \$	3,424 \$	199,640
Customer Service & Info.										
CUSCATE	TLB	LBCSI	C06	÷	558,625 \$	475,426 \$	8,788 \$	57,180 \$	62 \$	3.641
Sales Expense										- - - -
customer	TLB	LBSEC	C06	\$	69 ,	\$	••• •	ب	ۍ	•
Total		IRT		ú						
		i		9	48,034,328,428	23,398,220 \$	170,716 \$	6,103,715 \$	453,799 \$	6,994,153

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primarv	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD
Labor Expenses				1				6		1 million 1
Power Production Plant										
Production Demand - Base	1LB	LBPPDB	PPBDA	\$				356 END &		000 100
Production Demand - Peak	718 713		PPWDA	69			50,800 \$			1 021 940
Production Energy - Base		LENVUP	PPSDA	<i>с</i> , с	109,069 \$	139,514 \$			306'805 \$	445,819
Production Energy - Inter.	1 E			A 4			102,779 \$	520,820 \$		1,470,806
Production Energy - Peak	I TE		101	ə v a		69 G	с я с ,	ю (هم ا	
I oral Power Production Plant		LВРРТ		- 69	649,471 S	870,222 \$	273,370 \$	1,378,629 \$	867.224 \$	3.945.326
Transmission Plant										
Transmission Demand - Base	TLB	LBTRB	PPBDA	-	11.990 \$	14 473 6		96 941 B		010 01
Transmission Demand ← Inter. Transmission Demand - Peak	71.8 71.6	LBTRI	PPWDA	69			3,697 \$		14.177 S	73,258
Total Transmission Plant	9	LBTRT	PPSDA	69 6 9	7,938 \$ 29.743 \$	10,152 \$	3,597 \$	16,835 \$	7,269 \$	32,440
Distribution Poles			•		•					190'081
Specific	TLB	LBDPS	NCPP	\$	ب	ب	,			1
Distribution Substation						•	•		•	ı
General	TLB	LBDSG	NCPP	\$	24,528 \$	29,377 \$	11,804 \$	53,947 \$		120.633
Distribution Primary & Secondary Lines									•	
Primary Specific Primary Demand	TLB	LEDPLS	NCPP	\$	ده				9	
Primary Customer		LEDPLD	NCPP	\$		43,541 \$	17,496 \$	79,958 \$		178,797
Secondary Demand	11	LBDSLD	SICD	A 49	s e .	361 \$			чэ (,	320
Secondary Customer	TLB	LBDSLC	Cust07	• ••	9 49		÷≁	19,466 % 958 %	изи , ,	
rous unsurbution Primary & Secondary Lines		LBDLT		\$	36,427 \$	53,878 \$	17,791 \$		ж ,	119,117
Distribution Line Transformers	-									·
Customer	TI R		SICD	<i>6</i> 9 6	ю ('		<u>ب</u>		\$	
Total Distribution Line Transformers	2	LBDLTT		• ••		4,194 \$		113 \$ 8.389 \$, , , ,	
Distribution Services							•		•	
Customer	TLB	LBDSC	C02	69	9	204 \$	ю ,	3,294 \$	نه	
Distribution Meters Customer	11		500							
		LBURIC	500	0	4,204 S	2,471 \$	16,397 \$	19,941 \$	12,274 \$	16,788
Distribution Street & Customer Lighting Customer	TLB	LIBDSCL	CQ4	ŝ	.	ب ه ا	به ۱		,	
Customer Accounts Expense	1	1								
COSICIPAC	1LB	LBCAE	C05	\$	1,586 \$	\$ 062'2	3,186 \$	27,245 \$	941 S	6,913
Customer Service & Info.	1									
	TLB	LBCSI	C06	\$	14 S	71 \$	58 \$	497 \$	\$ 51	63
Sales Expense Customer	TLB	LBSEC	C06	69	ю . ,	ю ,	\$			ı
Total		I RT								
		j		9	4 5/5(4)	\$ 9982'010'1	335,019 \$	1,657,288 \$	918,822 \$	4,448,901

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Bate DSI	Street Lighting	Street Lighting	Street Lighting	Special
Labor Expenses		,								
Power Production Plant										
Production Demand - Inter Production Demand - Inter	81		PPBDA	6	27,557 \$	33,084 \$	2,570 \$	34,369 \$		472.240
Production Demand - Peak	<u>19</u>		PPSDA	A V	22,982 \$				6,710 \$	383,790
Production Energy - Base	TLB	LBPPEB	E01	ə v i		4	2 - F C			263,629
Production Energy - Inter.	TLB	LBPPEI	EOI	• • 7				-		669,309
Production Energy - Peak	TLB	LBPPEP	EOI	• ••	• • •	выя 	, ,	, .		
1 0121 POWEr Production Plant		LBPPT		69	110,750 \$	143,964 \$	0	149,408 \$	27,654 \$	1.809.568
Transmission Plant										
Transmission Demand - Base Transmission Demond - Inter	TLB TLB	LBTHB	PPBDA	5						34,363
Transmission Demand - Peak	118	LBTAI	PPW0A	6 9 6		4,551 \$		4.717 \$		27,927
Total Transmission Plant	3		AUST	A (A	1,452 \$ 5,129 \$	- 5 6.959 S	· 554 \$	5	202 5	19,183 81,473
Distribution Poles							-			
Specific	TLB	LBDPS	NCPP	6 9	.	9	ده	6 9	\$	•
Distribution Substation General	TLB	LBDSG	NCPP	69	6,524 \$	6,111 \$	549 \$	6,453 \$	678 \$	48,431
Distribution Primary & Secondary Lines										
Primary specific Primary Demand	71.8 11 B	LBDPLS	NCPP	69 6					9	•
Primary Customer	TLB	LBDPLC	Cust08	9 (/		4 /cn/s			1,005 \$	71,782
Secondary Demand	TLB	LBDSLD	SICD	- 47	2,187 \$		159 \$	1.873 5	4 000 4 197 \$	5.
Secondary Customer Total Distribution Primary & Secondary Finas	TLB	LBDSLC	Cust07	69 G	34 5	11,961 \$	38 \$	12,391 \$	261 \$	٠
				A	\$ 046'11		1,109 \$			71,818
Distribution Line Transformers Demand	TLB	LBDLTD	SICD	ф	929 \$	753 \$	88 88		84 84	,
Total Distribution Line Transformers	118		Cust07	63 6	4 8 7 7 7		4	1,465 \$	31 \$	
		COUCH I		A			\$ 24		114 \$	•
Distribution Services Custamer	TLB	LBDSC	C02	\$	122 \$.	17 \$	и ,	82 \$	
Distribution Meters Customer	ШВ	LBDMC	C03	÷	749 \$	ب ب	469 \$	-09 -	3.273 \$	3.607
Distribution Street & Customer Lighting Customer	TLB	LBDSCL	C04	S	ب ب	63,550 \$	به ۱	88,073 \$	ب	
Customer Accounts Expense Customer	ТЦВ	LBCAE	CO5	4	1,947 \$	26.542 \$	107 \$		743 \$	666
Customer Service & Info. Customer	TLB	LBCSI	C06	4	18 \$	\$ 906 9	900	6.420 ¢	176 ¢	
Salat Evinantea				•						>
certe Laponse Customer	те	LBSEC	CO6	\$	ده	с э ,	.	у ,	6 9	•
Total		LBT		\$	138,152 \$	3 608'805	14,267 \$	343,817 \$	36,057 \$	2,015,834

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water He ating Bate WH	General Service Rate GS	Rate LC Primero	Rate LC
<u>Depreciation Expenses</u>		ç						2		Áirninac
Power Production Plant										
Production Demand - Base	TOEPR	DEPPDB	PPBDA	-		7 187 563 6				
Production Demand - Inter Production Demand - Deat	TDEPR	DEPPDI	PPWDA	- 49			51.774 \$		283,245 5 203 360 ¢	3,843,888
Production Energy - Base	TDEPA	DEPPDP	PPSDA E01	<i>6</i> 9 6	16,852,579 \$	7,235,217 \$		2,465,342 \$		2,992,541
Production Energy - Inter.	TDEPH	DEPPEI		<u>,</u>		• •		м	۶۶ ۱	
Production Energy - Peak	TDEPR	DEPEP	EO E	0 47				•0 •	ده	•
lotal Power Production Plant		DEPPT		. 03	63,714,853 \$	26,364,895 \$	96,530 \$	7.001.339 \$. 5 684.525 S	10.925.872
Transmission Plant										
Transmission Demand - Base	TDEPR	DETRB	PPBDA	vi	2 141 430 \$					
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA		2,548,927 \$	1,195.764 \$	5,187 \$	249,479 5	28,349 5 20.266 6	384,727
Total Transmission Plant	TDEPR	DETRP	PPSDA	es e	686,743	724,159 \$	1,228 \$		19,909 \$	299,518
				A	6,377,099 \$	2,638,813 \$			66,513 \$	1,093,550
Distribution Poies										
	TDEPA	DEDPS	NCPP	s	ч	• •	ده ,	ده	у	•
Distribution Substation										
General	TDEPR	DEDSG	NCPP	\$	3,262,587 \$	1,408,541 \$	12,977 \$	457,315 \$	36.708 \$	556.483
Distribution Primary & Secondary Lines										
Primary Specific	TDEPR	DEDPLS	NCPP	-	69 ,				ſ	
Primary Demand	TDEPH	DEDPLD	NCPP	69		1,823,280 \$	16.798 S	591.969 \$	50105 5	720.337
Frittely Customer Secondary Demand	TDEPR	DEDPLC	Cust08	43						44.778
Secondary Customer	TUEPH	DEDSLD	SICD	69 6				275,333 \$		134,424
Total Distribution Primary & Secondary Lines		DEDLT	interno	₽ 69	1,972,929 5	10,258,682 \$	31,050 \$ 168.862 \$	202,025 \$. \$ 50.873 \$	12,864
Distribution Line Transformers										
Demand	TDFPR		ŝ	÷						
Customer	TDEPR	DEDLTC	Cust07	9 69		R65 617 \$	24,435 \$	520,421 \$	ю. ,	254,081
rotal Distribution Line Transformers		DEDLTT		- 43	3,653,281 \$		40,436 \$. .	6,629 260,710
Distribution Services										
Gustomer	TDEPR	DEDSC	C02	\$	926,877 \$	545,160 \$	\$ '	156,401 \$	сэ ,	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	001	\$	2,156,357 \$	\$	\$,	• •	\$ 9 ,	
Customer Accounts Expanse										
Customer	TDEPR	DECAE	COS	\$	\$	ب	у ,		и ,	
Customer Service & Info.										
	HUCHH	DECSI	C06	\$	••	.	\$ \$	• •	ся ,	
Sales Expense Customer	TDEPR	DESEC	900	\$,			υ ,	
Trated						•		€	9	•
1010		DET		÷	95,827,965 \$	44,533,075 \$	340,924 \$	11,122,256 \$	851,366 \$	13,983,904

.

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
<u>Depreciation Expenses</u>										
Power Production Plant Production Damand - Base										
Production Demand - Inter,	TOEPR	DEPP08	PPBDA	6 9 9	477,842 \$	576,802 \$		1,033,852 \$		2,919,617
Production Demand - Peak Production Energy - Baco	TDEPR	DEPPDP	PPSDA	9 69	316,358 \$	404,593 \$	147.321 \$	782,848 \$ 670,952 \$	565,027 \$ 289.717 \$	2,963,637 1 292 878
Production Energy - Inter.	TDEPR	DEPPEB	E01	6 9 6						-
Production Energy - Peak	TDEPR	DEPPEP	E01	ი თ	, .		69 W	67 6	49 6	,
I otal Power Production Plant		DEPPT		69	1,185,378 \$	1,680,986 \$	494,715 \$	2,487,652 \$	1,529,373 \$	7,176,132
Transmission Plant										
i ransmission Demand - Base Transmission Demand - Inter	TDEPH	DETHB	PPBDA	\$	47,826 \$	57,731 \$	20,420 \$			292,219
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	99 (P	39,152 5 31,664 ¢			78,354 \$		296,625
Total Transmission Plant		DETRI		÷ 47	118,642 \$	168,247 \$	49,515 \$	248,984 \$	28,997 \$	718,245
Distribution Poles										
Specific	TOEPR	DEDPS	NCPP	\$	\$	у ,	у	\$	• •	٠
Distribution Substation										
General	TDEPR	DEDSG	NCPP	4 9	62,587 \$	74,961 \$	30,121 \$	137,657 \$	به ,	307,820
Distribution Primary & Secondary Lines										
Primary Specific	TDEPH	DEDPLS	NCPP	\$				сл		•
Primary Costomer	TUEPR	DEDPLD	NCPP	6 9 6	81,016 \$		38,990 \$			398,457
Secondary Demand	TDEPR	DEDSLD	SICD	A 6					• • •	775
Secondary Customer	TDEPR	DEDSLC	Cust07	÷ 49		251 \$, ,	1755 8		
Foral Distribution Primary & Secondary Lines		DEDLT		\$	81,194 \$		39,704 \$			399,232
Distribution Line Transformers										
Demand Customer	TDEPR	DEDLTD	SICD	\$					• • •	
Total Distribution Line Transformers		DEDLT	Custor	n 9	юю , ,	129 \$ 33,517 \$, , ,	905 \$ 67.031 \$	••• ••	
Distribution Services							,		•	
Customer	TDEPA	DEDSC	C02	4	69	3,201 \$	у ,	\$ 11,799	ده	ı
Distribution Meters										
	ILEPH	DEDMC	CG3	ю	2,238 \$	1,315 \$	8,728 \$	10,614 \$	6,533 \$	8,935
Distribution Street & Customer Lightlyng Customer	TDFPR	DEDSCI	CD4	·	ť	•	•			
			5	•	⇒	e	A	A	•	•
Gustomer Accounts Expense Oustomer	TDEPR	DECAE	C05	\$	••	<i>4</i> 7	,			
Customer Service & Info.						•	•	•	,	
Customer	TOEPR	DECSI	C06	\$	69 1	\$ 7	6 1	ب	دی ب	
Sales Expense Customer	TDEPR	DESEC	C06	ŝ	•••	,				
Total		-							•	
- 0181		DET		\$	1,450,038 \$	2,078,048 \$	622,783 \$	3,224,777 \$	1,688,978 \$	8,610,365

Special Contracts 1,369,501 1,112,994 764,528 3,247,022 137,071 111,397 76,520 324,988 123,582 1,920 3,857,568 ، ÷ ï () () 66 69 \$ \$ \$ ŝ ŝ Street Lighting Rate TLE 21,416 19,459 8,035 , , , 2,143 1,948 804 4,895 1,729 -2,239 1,667 353 479 4,737 1,283 64,211 668 247 914 1,742 . . . 69 ÷ 1,730,013 \$ Street Lighting Rate OL 9,976 18,817 . 28,793 ---287,674 16,466 99.671 188,004 21,315 79,065 3,363 22,713 126,456 6,357 11,705 18,061 1,252,562 • , ī . i. ф 271 \$ 49 ŝ Street Lighting Rate SLE 7,452 14,633 ------8 541 576 576 746 1,465 , 2,211 1,813 240 286 286 2,408 249 29,200 . . \$ କେନ **\$\$** \$\$ \$\$ \$\$ 44 \$ **\$\$** \$\$ \$\$ \$ ω 49 \$ ŝ Street Lighting Rate PSL , 20,184 76,323 3,185 21,925 121,617 -277,329 9,603 18,155 -27,757 95,944 181,386 15,593 6,019 11,299 17,318 903,794 1,363,409 . • କ କ **\$\$\$\$\$** ÷ 49 **69 69 69 69 69** ÷ 69 Rate LP-TOD Secondary -204,424 79.916 66.647 57,861 7.999 6.671 5.791 20,460 16,647 1,913 21,548 218 3,925 63 25,755 7.420 32 7.452 **3**99 277,050 • • • . . • . Allocation PPBDA PPSDA PPSDA E01 E01 E01 PPBDA PPWDA PPSDA NCPP Cust08 SICD Cust07 SICD Cust07 NCPP NCPP 80 88 ŝ g 80 8 DEDLTO DEDLTC DEDLTT DEDPLS DEDPLD DEDPLC DEDSLD DEDSLD DEDSLC DEDSLC DETRI DETRI DETRI DETRI DEDPS DEDSG DEDSCL DEDSC DEDMC DECAE DESEC Name DECSI DET Ref **ТОЕРА ТОЕРА ТОЕРА ТОЕРА ТОЕРА** TDEPR Primary Specific Primary Demand Primary Outsonner Secondary Unavard Secondary Lustomer Total Distribution Primary & Secondary Lines Distribution Primary & Secondary Lines Distribution Street & Customer Lighting Customer Total Distribution Line Transformers Transmission Plant Transmission Demand - Base Transmission Demand - Inler. Transmission Demand - Peak Total Transmission Plant Distribution Line Transformers Production Demand - Base Production Demand - Inter Production Demand - Peak Production Energy - Base Production Energy - Inter Production Energy - Paak Total Power Production Plant Customer Accounts Expense Customer Power Production Plant Customer Service & Info. Depreciation Expenses Distribution Substation General **Distribution Services Distribution Poles** Distribution Meters Customer Sales Expense Description Customer Customer Customer Customer Specific Demand [otal

Class Allocation Class Allocation

Description	Ref	Name	Allocation		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Accretion Expenses</u>										(
Power Production Plant										
Production Demand - Base	TACRTN	ACRPDB	PPBDA	43	155,112 \$	52.072 \$	236 \$		2 053 6	97 BG7
Production Demand - Paak	TACRTN	ACRPDI	PPWDA	69		86,614 \$	375 \$	14,814 \$	1,467 \$	29,647
Production Energy - Base	TACRIN		PPSUA Ent	v 9 6	122,177 \$					21,695
Production Energy - Inter.	TACRTN	ACRPEI		n u	ли , ,			ю. ,		•
Production Energy - Peak Total Power Production Plant	TACRIN	ACRPEP	E01	- 63 4	r) 		9 69	а ю	
Transmission Plant				•		S 661'161	\$ 00/	50,758 \$	4,963 \$	79,210
Transmission Demand - Base	TACRIN	ACRAR		÷						
Transmission Demand - Inter.	TACHTN	ACHRI	PPWDA	9 69	241 \$	113 5	9 C	24 S		36
r ansmussion Demano - Peak Total Transmission Plant	TACRTN	ACRRP ACRRT	PPSDA	69 69	159 \$ 602 \$	68 \$ 249 \$	9 9 9 9 9 0		9 69 69 4 EV (2	88.9
Distribution Poles						•	•		•	3
Specific	TACHTN	ACHPS	NCPP	ŝ	↔ ,	\$,	\$	ю	\$ \$	
Distribution Substation										
General	TACRTN	ACRSG	NCPP	\$	\$	5 ,	\$	ю ,	\$,	•
Distribution Primary & Secondary Lines Primary Specific	TACDTN	0 100JV		÷	•					
Primary Demand Primary Customer	TACR1N	ACHPLD	L ddon	\$ 6 3 (аю , ,	., , ,	юю 	ю и • ,	юю , .	
Secondary Demand	TACRIN	ACHPLC	SICD	1 9 09	оо	ч , ,	юю 	њи, , ,	• • •	• •
secondary customer Total Distribution Primary & Secondary Lines	TACRIN	ACRSLC ACRLT	Cust07	<i>ю 4</i> 4	• • •	юю 	• • • • • •	, ,	, ,	
Distribution Line Transformers										
Demand Customer Treat District for Treater	TACRTN	ACRLTD	SICD Cust07	ы	ы , ,	₩₩ • ·	юю .,	юю · ·	юю 	
I otal Lustribution Line Transformers		ACRLTT		\$	\$ '	69		· 6	• •	
Distribution Services Customer	TACHTN	ACHSC	C02	\$	сэ ,	,	ب י	ю ,		Ţ
Distribution Meters Customer	TACOTH	011001	500							
		NKCOM	80	A	н а '	ŝ	••	• •	•	
Distribution Street & Customer Lighting Customer	TACRTN	ACRSCL	C04	\$	ۍ ,	به	ю ,	6	• •	
Customer Accounts Expense Customer	TACRTN	ACRCAF	505	v			•	6	4	
			}	•	÷		A '	A	•	ı
Customer Service & Info. Customer	TACHTN	ACRCSI	00 CO6	\$	69	ନ	6 9 1	(<i>у</i> я ,	
Sales Expense Oustamer	TACRTN	ACRSEC	C06	\$	6) ,	, ,	,			
Total		ACOT							•	
				9	6 AIC 704	191,388 \$	\$ 10/	50,824 \$	4,969 \$	79,313

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primery	Rate LC-TOD	Rate LP	Rate LP	Rate LP-TOD	Rate LP-TOD
Accretion Expenses						Ascustanty	Frimary	Secondary	Transmission	Primary
Power Production Plant										
Production Demand - Inter	TACRIN	ACRPDB	PPBDA	69 -			1.479 \$	7 495 \$	A 801 €	331 10
Production Demand - Peak	TACRIN	ACREDE	PPWDA	69 6	2,836 \$	5,072 \$	1,068 \$	5,675 \$		21.486
Production Energy - Base	TACRTN	ACRPEB	EOI	A 64	S 1577	2,933 \$	1.039 \$	4,864 \$	2,100 \$	9,373
Production Energy - Inter.	TACRTN	ACRPEI	EOT	÷ €9	• •	A 4			• •	•
Frounding Energy - Peak Total Power Production Diant	TACRTN	ACHPEP	E01	- 49		÷.,	~ 4 	69 G		•
		ACRPT		÷	8,594 \$	12,187 \$	3,587 \$	18.035 \$	11.088 \$	- 52 025
Transmission Plant										220,20
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	-	55 12	u u				
Transmission Demand - Inter. Transmission Demand - Peak	TACRTN	ACRRI	PPWDA	69	9 49 9 77	9 4 9 7 ~ 7	e e → r	2 C	67 6 10 4	28
Total Transmission Plant	ACHIN	ACHRP	PPSDA	49 6 9	က [မ	4 ñ 8 8	• • • •	9 49 (. W)	9 69 () (?) (5
Distribution Poles					•	•	9 D	4	14 \$	68
Specific	TACRTN	ACRPS	NCPP	\$	دی			,	e	
Distribution Substation General	TACRTN	ACRSG	NCPP	\$,	, ,	• •	9 t	е ,	
Distribution Primary & Secondary Lines					ł	•	9	л		ı
Primary Specific	TACRTN	ACRPI S	NCPP	ų						
Primary Demand Primary Customer	TACRTN	ACRPLD	NCPP	,	, .	а ю , ,	69 69 		••• •	
Secondary Demand	TACREN	ACHPLC	Cust06	6 9 6	ده ه	сл .		• •• •	• ••	, ı
Secondary Customer Total Distribution Primary & Secondary Lines	TACRTN	ACRSLC	Cust07	A 49 6	9999 		ч. Ч	ю ,	њњ 	
		2		9	₽	ю ,	•• •	\$	• •	,
Utstribution Line Transformers Demand Customer	TACHTN TACHTN	ACRLTD ACRLTC	SICD Cust07	ده ده	юю , ,	ю. .,	<i></i> ,	به د ,	ю. ,	
I otal Distribution Line Transformers		ACRLTT		- 69	• • •	• •• ,	9 69	A 69		
Distribution Services Customer	TACRTN	ACHSC	C02	c.		•		• •	•	
Distribution Meters			1	ŀ	•	9	A ,	•	• •	•
Customer	TACRTN	ACRMC	C03	\$	\$	<i>ц</i> э ,	69 '	4 9		
Distribution Streel & Customer Lighting Customer	TACRTN	ACRSCL	C04	s	به	<i>и</i> я		, <i>u</i>	• •	
Customer Accounts Expense Customer	TACRTN	ACHCAE	C05	47	ся ,) tu	•	9- (
Customer Service & Info. Customer	TACAT				•	3		л		•
		ACHUSI	80	\$	•9 •	\$	69 1	\$	ده	•
Sales Expense Customer	TACRTN	ACRSEC	C06	49	и	ہں '	ся ,			
Total		1004							-	•
		ACHI		6	8,605 \$	12,203 \$	3,591 \$	18,058 \$	11,102 \$	52,093

Description	Ref	Name	Altocation		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Bate Ot	Street Lighting Date 71 E	Special
<u>Accretion Expenses</u>				1						
Power Production Plant										
Production Demand - Base Production Demand - Inter-	TACRTN	ACRPDB	PPBDA	49	579 \$	696 \$		3 662	155 6	050.0
Production Demand - Peak	TACRTN	ACRPDI	PPWDA	49 (483 \$	1,315 \$	106 \$	1,363 \$		8,069
Production Energy - Base	TACRTN	ACRPER	FPSUA E01	1 9 4						5,543
Production Energy - Inter.	TACRTN	ACRPEI	E01	9 6 9	Аю , .	ю «А		•		•
Trouction Energy - Yeak Total Power Production Plant	TACRTN	ACRPEP	EOI	4		, ,	• ••		ны 	
		AUHPI		-	1,482 \$	2,011 \$	160 \$	2,086 \$	355 \$	23,540
Transmission Ptant										
l ransmission Demand - Base Transmission Demand - Inter	TACRTN	ACRRB	PPBDA	4	+ \$	1		-	5 C	13
Transmission Demand - Peak	TACRIN	ACHHI	PPWDA	φ.		\$ 2	\$	5	s	:=
Total Transmission Plant		ACRRT	MUSLI	÷ 64	8 8 - 7	ю. 9	9 9 -	е з е ,	6 C	۲ <u>۱</u>
Distribution Poles						•	-	•	9 D	5
Specific	TACRIN	ACRPS	NCPP	67	به ب	÷	ся ,			
Distribution Substation						•	•	•	9	
General Guestanon	TACRIN	ACRSG	adON	ų	G		4			
				9	A	ю ,	ю	ю '		
Distribution Primary & Secondary Lines										
Primary Operation	TACREN	ACRPLS	NCPP	6 9 6		دى	ده •	\$ \$	\$ \$,	
Primary Customer	TACRTN	ACRPLC	Cust08	<i>∧</i> 43				••••	••• •	•
Secondary Demand Secondary Customer	TACRTN	ACRSLD	sico	69	• •	• ••	9 6 9	• •	A 64	•••
Total Distribution Primary & Secondary Lines	ACHIN	ACHSLC	Cust07	69 69	юн 	ю, ся , ,	••• •• 	•• •	ю¥ 	• •
Distribution Line Transformers							•	•	•	I
Demand	TACHTN	ACRLTD	SICD	49	4	¥ ,				
Customer Total Distribution Line Transformers	TACRTN	ACRLTC	Cust07	- 69 G			•	э сэ 	а са , ,	
				A			ده	с э	نه	
Distribution Services Customer	TACRTN	ACRSC	500	÷	•			·		
			700	9	ю ,	•	•	•	•	•
Distribution Meters Customer	TACRTN	ACRMC	C03	69	49 ,		се ,			,
Distribution Street & Customer 1 Inhting							•	•	•	
Customer	TACRTN	ACHSCL	C04	\$	ۍ ب	ده	\$		•	•
Customer Accounts Expense								,	•	
Custamer	TACRTN	ACRCAE	C05	\$	\$ 9 •	ю ,	49 ,	,	••	
Customer Service & Info. Customer			i							
	NINDE	ACHCS	300	•	<i>پ</i> ه	•	сэ	ه	ۍ	
Sales Expense Customer	TACRTN	ACHSEC	C06	ŝ	<u>.</u>	ю ,	6 9	сл	99 ,	
Total				. •						
1		LHOK			1,484 \$	2,013 \$	160 \$	2,088 \$	355 \$	23,571

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12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Total System	Residentia! Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Property and Other Taxes									n	6
Power Production Plant										
Production Demand · Base	PTAX	PTPPDR		ų	9 113 1 CU C					
Production Demand - Inter.	PTAX	PTPPDI	PPWDA) 6 9	3.492.964 \$	200, 142 5 1 638 635 5	7 101 6		38,849 \$	527,218 560 002
Production Demand - Peak	PTAX	PTPPDP	PPSDA	69				3 UV1 005		/Aphop
Production Energy - Base	PTAX	PTPPE8	E01	69	• •		* 4			
Production Energy - Inter, Production Energy - Deals	PTAX	PTPPEI	EOI	69	• •	· 69			, ,	•
Total Power Production Plant	FLAX	PTPPT	E01	69 G	- \$ В 7.38 ск.4 . \$, 1919 S.	\$ 110.01		5	
Terranization Disert				•					32,888 \$	1,498,564
Transmission Plant										
rransmission Uemand - Base Transmission Demand - Inter	PTAX	PTTRB	PPBDA	67	317,911 \$		483 \$		4,209 \$	57,116
Transmission Demand - Infer. Transmission Demand - Deak	PTAX	PTTR	PPWDA	49						60,764
Total Transmission Plant	XHI	PTRT	AUSHA	ю и	250,409 \$ 946 728 \$	107,507 \$ 301 751 \$	182 \$	36,632 \$ 104,032 \$	2,956 \$	44,466
Distribution Boiss				•					-	040.201
Specific	PTAY	DTDC	aaun	4						
				9	A	÷		ю ,	9	
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	ф						
Primary Demand	PTAX	PTDPLD	NCPP	ŝ	478,767 \$		1,904 \$	67,108 \$	5.680 \$	81.661
Primary Customer	PTAX	PTDPLC	Cust08	6 9	778,856 \$	662,868 \$				5,076
Secondary Customer	PLAX	PTOSLD	SICD	69 (5	15,239
Total Distribution Primary & Secondary Lines	ž	PTDI T	CUSION	n u	223,001 5	190,423 \$	3,520 \$	22,903 \$		1,458
•				•					3,10/ 3	103,434
Distribution Line Transformers										
Demand	PTAX		SICD	69 (298,895 \$	194,661 \$	2,770 \$		5 9	28,804
Total Distribution Line Transformers	F I AX		Cust07	69 6	115,259 \$	98,131 \$	1,814 \$	11,802 \$		751
				÷		\$ 26/'262			, ,	29,555
Distribution Services										
	PTAX	PTDSC	C02	6 9	105,075 \$	61,802 \$	5	17,730 \$	چه	18,915
Distribution Meters										
Customer	PTAX	PTDMC	C03	\$	144,596 \$	83,238 \$	1,411 \$	46,405 \$	392 \$	7,713
Distribution Street & Customer Lighting										
Customer	PTAX	PTDSCL	C04	↔	244,455 \$	\$	به	به	67	•
Customer Accounts Expense										
Customer	PTAX	PTCAE	C05	\$	ده	ب	ده	ся ,	ده	
Customer Secure & Info								•	•	
Customer	PTAX	PTCSI	C06	\$	ю ,	•		ия	,	
Sales Expense								•	•	
Customer	PTAX	PTSEC	C06	\$	به	69 ,				•
Total								•		
- C(d)		Шd		\$	12,603,252 \$	5,768,377 \$	41,285 \$	1,452,044 \$	115,206 \$	1,883,613

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Deterror	Rate LP	Rate LP-TOD	Rate LP-TOD
Property and Other Taxes				Ĩ	6			Anonotec	HIGHSSILUSUPELL	Lumary
Power Production Plant										
Production Demand - Base	PTAX	PTPPDB	PPBDA	60						
Production Demand - Inter. Production Demand - Doot	PTAX	10dd1d	PPWDA	\$		95,954 \$	20.206 \$			400,4447 406,485
Production Energy - Base	PLAX	PTPDCP	PPSDA	69 (92,026 \$	39,737 \$	177,328
Production Energy - Inter.	PTAY		50	ia (ю	۶»			
Production Energy - Peak	PTAX	PTPPEP		n 4		с , ,	ю.	ся (ده د	•
I otal Power Production Plant		TqqTq		• •	162,583 \$	230,560 \$	67.854 \$	341,200 5	2010 765 \$	-
Transmission Plant										007'500
Transmission Demand - Base	PTAX	PTTRR	PPRDA	÷	5 001 E					
Transmission Demand Inter	PTAX	PTTRI	PWDA	• 6 4	5.812 5		3,032 5	15,362 \$	10,024 \$	43,382
I ransmission Demand - Peak Total Transmission Plant	PTAX	PITRP	PPSDA	- 69 1	4,701 \$	6,012 \$	2,130 \$			44,036
				••	17,613 \$			36,964 \$	22,725 \$	106,629
Distribution Poles Specific	PTAX	PTDPS	NCPP	ŝ	69 ,	ю	9	и ,		
Distribution Substation							•	•		
General	PTAX	PTDSG	NCPP	\$	7.095 \$	8,498 \$	3,415 \$	15,605 \$	69 ,	34,896
Distribution Primary & Secondary Lines									,	
Primary Specific Primary Demond	PTAX	PTDPLS	NCPP	69	\$ 7	\$	\$, ,	
Primary Customer	PTAY		NCPP Custor	69 6			4,420 \$	20,200 \$		45,171
Secondary Demand	PTAX	PTDSLD	SICD	n (n	50 × 4	5 66 ¢	81 8		••• •	88
Secondary Customer	PTAX	PTDSLC	Cust07	• ••				3,900 S		
rotal Elistribution Primary & Secondary Lines		PTDLT		69	9,204 \$	13,130 \$	4,501 \$		• ••	45,259
Distribution Line Transformers										
Customer	PTAX		SICD	<i>6</i> 9 6					6 9	
Total Distribution Line Transformers		PTDLTT	1 Alieno	÷	*** 	3,800 \$		103 \$ 7.599 \$	ю и , ,	
Distribution Services									•	
Customer	PTAX	PTDSC	C02	\$	به ۱	363 \$	د •	5,872 \$	9	•
Distribution Meters Customer	PTAX		500							
	5		80	9	¢ 402	9 641	686 \$	1,203 \$	741 \$	1,013
Distribution Street & Customer Lighting Customer	PTAX	PTDSCL	C04	\$	ين ب	ю	نه	69		
Customer Accounts Expense Customer	DTAV		100							
:			500	Ą	ю.	•	.	• •	•	•
Customer Service & Info. Customer	PTAX	PTCSI	C06	69	₩ '	<i>и</i> я	ю ,	ю	ب ۱	
Sales Expense Customer	PTAX	PTSEC	C06	49	ب ب	ده				
Total				4					•	
		Ē		A	196,/50 \$	281,477 \$	84,110 \$	433,502 \$	233,230 \$	1,172,056

.

International and the second of the	Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate St F	Street Lighting	Street Lighting	Special
International (a) (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	Property and Other Taxes				, 					1486 I LE	Contracts
Outboling File	Power Production Plant										
Control (b) F(X)	Production Demand · Base	PTAX	PTPPDA	DDRUA							
Control from the field of the fiel	Production Demand - Inter.	PTAX	PTPPDI	PPWDA	9 6		13,159 \$				187,837
Control from the first in the first integration in the first integratinant integration integration integrated integration	Production Demand - Peak	PTAX	PTPPDP	PPSDA	• v						152,655
Matrix for the second state in the second s	Production Energy - Base	PTAX	PTPPEB	E01							104,861
Construction FMA FPREP Col 2	Production Energy - Inter.	PTAX	PTPPEI	E01	4					,	
Instantion First	Troduction Energy - Peak	PTAX	PTPPEP	E01	63	• •7 •	• •			ю (•
Instruction Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	I UNAL FLOODCHON FLANT		IddId		69						
Methodistion FMA PTMB PMA FTMB PMAA FTTMB PMAA <	Transmission Plant										445,353
Matrixes in transient for the second of the secon	Transmission Demand - Bess										
	Transmission Demand - Inter	PLAX	PTTHB	PPBDA	\$						015 06
Transmission from the function of the functio	Transmission Damand - Poak	Y I AX	PTTRI	PPWDA	ŝ						20,343
Childing FUX F	Total Transmission Plant	LIAX		PPSDA	\$						11.360
Inducto Relation F1X PTDS NOP 3 - 5 - 5					A						48,247
Offic F1/A F1/B NCP 3 1 3 <	Distribution Poles										
Model of the first of	Specific	PTAX	PTDPS	NCPP	69			υ		é	
med F1A F1A <td>Distribution Substation</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>A</td> <td></td>	Distribution Substation							•		A	
Interference Interference<	General	UT AV									
Optimum Control Control <t< td=""><td></td><td></td><td>PIUSG</td><td>NCHP</td><td>69</td><td></td><td></td><td></td><td></td><td>196 \$</td><td>14,010</td></t<>			PIUSG	NCHP	69					196 \$	14,010
may benefic any ben	Distribution Primary & Secondary Lines										
Wy American any American American American American American American American American American American American American American American American American Amer	Primary Specific	PTAX	PTDPLS	NCPP	67						
Math FINAL Cualds 5 <	Primary Demand	PTAX	PTDPLD	NCPP	- 47					36.15	
Contraction TAX PTINEL SEC0 5 -45 5 -361 -361	secondary Customer Secondary Demand	PTAX	PTDPLC	Cust08	69					5 531 5 189	101
Obstruction Primary & Secondary Lines Triand Triand Triand Finance Triand Finance <thtriande< th=""> <thtriande< th=""> <thtr< td=""><td>Secondary Customer</td><td>PTAY</td><td>PIDSUD</td><td>SICD</td><td>69 6</td><td></td><td></td><td></td><td></td><td>40 S</td><td>2</td></thtr<></thtriande<></thtriande<>	Secondary Customer	PTAY	PIDSUD	SICD	69 6					40 S	2
Obtion Life Transformers Prix PTDL TD SICD 5 641 5 642 5 7 5 5 5 7 5 5 5 5 7 5 5 5 5 5 7 5 5 5 5 7 5	Total Distribution Primary & Secondary Lines	5	PTDLT	(nienz)	а 69						
Andron Line Transformes PTAX PTDL Ti SCD 5 81 5 5 72 5 72 5 72 5 72 5 72 5 72 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 73 5 74 75 <t< td=""><td>Motel brailant (las Tana dan</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>10,140</td></t<>	Motel brailant (las Tana dan										10,140
Matrix FLAX PTUD SICD 5 841 5 65 5 121 5 76 5 Distruction PTAX PTDUT SICD 5 845 5 1321 5 1321 5 16 5 104	Distribution Line (ranstormers Demand										
Distribution Line Transformers TOUTI Transformers	Customer	PTAX		sko	÷	841 \$	682 \$				
Number Front Mail	Total Distribution Line Transformers			Custo/	69 6	4 5	1,281 \$				
Indion PTAK PTDSC Co2 S 217 S <					æ	845 \$	1,963 \$				
Motion PTAX PTDSC CO2 5 217 5 31 5 5 145 5 buildon Meters PTAX PTDMC C02 5 217 5 13 5 197 5 145 5 buildon Meters PTAX PTDMC C03 5 45 5 28 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 197 5 5 197 5 5 197 5 5 197 5 5 197 5 5 5 197 5 5 5 5 5 5 5 5 5 5 5 5 </td <td>Distribution Services</td> <td></td>	Distribution Services										
Ibution Meters FTAX FTDMC C03 5 45 5 28 5 5 197 5 Ibution Street & Customer Lighting PTAX PTDSCL C04 5 45 5 7 5 197 5 Ibution Street & Customer Lighting PTAX PTDSCL C04 5 5 102,459 5<		PTAX	PTDSC	õ	ŝ		• ·		ده		
tome PTAX PTDMC C03 5 45 5 28 5 197 5 button Street & Customer Lighting PTAX PTDSCL C04 5 102,459 5 124,1567 5 197 5 button Street & Customer Lighting PTAX PTDSCL C04 5 102,459 5 5 101,567 5 197 5 omer Accounts Expense PTAX PTCAE C05 5 <td>Distribution Meters</td> <td></td>	Distribution Meters										
Dution Street & Customer Lighting FTAX PTDSCL Code 5 102,459 5 121,397 5 121,397 5 121,397 5 121,397 5 121,397 5 121,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 131,397 5 5 131,397 5 5 131,397 5 <th< td=""><td>Customer</td><td>PTAX</td><td>PTDMC</td><td>C03</td><td>ŝ</td><td></td><td>-</td><td></td><td></td><td></td><td>22</td></th<>	Customer	PTAX	PTDMC	C03	ŝ		-				22
Inner PTAX PTDSCL Cold 5 102,459 5 141,987 5 5 5 omer Accounts Expense PTAX PTCAE COS 5 - 5 141,987 5 5 5 omer Accounts Expense PTAX PTCAE COS 5 - 5 - 5 - 5	Distribution Street & Customer 1 inhibor					•	•				212
Accounts Expense Accounts Expense PTAX PTCAE C05 \$ \$. 5 . 5 . 5 . 5 . 5 Service & Info. PTAX PTCS C06 \$ 5 . 5 . 5 . 5 . 5 PTAX PTSEC C06 \$ 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5	Customer	PTAX	PTDSCI	CD4	U						
Other accounts trapense PTAX PTCAE COS 5 <					•	•				•	
Other PTAX PTCAE CO5 \$	Customer Accounts Expense										
Amer Service & Info. PTAX PTCSI Cole \$ <th< td=""><td></td><td>PTAX</td><td>PTCAE</td><td>C05</td><td>67</td><td>\$</td><td></td><td>69 1</td><td>••</td><td>ده</td><td></td></th<>		PTAX	PTCAE	C05	67	\$		69 1	••	ده	
Dimer PTAX PTCSI C06 \$	Customer Service & Info.										
Expense torrer PTAX PTSEC C06 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Customer	PTAX	PTCSI	C06	\$	\$ 3 '			4 9		,
omer PTAX PTSEC C06 \$ \$ \$ \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	sales Expense								•	•	
PTT \$ 36,990 \$ 162,135 \$ 3,913 \$ 203,978 \$ 8,615 \$	Customer	PTAX	PTSEC	C06	\$	49 ,		ся		,	
P ¹¹ \$ 36,990 \$ 162,135 \$ 3,913 \$ 203,978 \$ 8,615 \$	intal		ļ					•	•	•	
	Į.		114		\$				203,978 \$		525,972

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12 Months Ended September 30, 2003

Indiana.L1C Indiana.L1C <thindiana.l1c< th=""> <thindiana.l1c< th=""></thindiana.l1c<></thindiana.l1c<>	Description	Ref	Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service	Rate LC	Rate LC
International (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	Amortization of ITC								CD alec	Frimary	Secondary
Optimize	Power Production Plant										
Control Control Control	Production Demand - Base	OTAX	OTPPDR	¥∪aaa	÷						
And the form of the sector frag in the sector f	Production Demand - Inter	OTAX	OTPPDI		A U						(167,762)
Rut OTAX OTMX	Production Demand - Peak	OTAX	OTPPDP		• •						(178,479)
Control Control <t< td=""><th>Production Energy - Base</th><td>OTAX</td><td>OTPPEB</td><td></td><td>) 69</td><td></td><td></td><td></td><td></td><td></td><td>(130,606)</td></t<>	Production Energy - Base	OTAX	OTPPEB) 6 9						(130,606)
intervince Orbord Dimeter	Production Energy - Inter Production Energy - Deak	OTAX	OTPPEI		\$	• •• •	, ,		ю <i>ч</i>		•
Interferential Control	Total Power Production Plant	OLAX	OTPPEP		69 1				э (9 4 9	•••
Matter internation (matter internation) Other (matter internaternation) Other (matter internation					64		_		-		(476,846)
Manual contract and controls ONX OTHR PRION 5 (10,16) 5	Fransmission Plant Tracenission Damad										
International matrix for an interval matrix f	Transmission Demand - Dase Transmission Demand - Intor	OTAX	OTTRB	PPBDA	69						110 121
Intrinvision fram. Ontopic fram. Ont	Transmission Demand - Peak	OTAX	OTTRI	PWDA	4A						(10,1/4)
Optimized Control 1 Control 1 <t< td=""><th>Total Transmission Plant</th><td></td><td></td><td>PPSDA</td><td><i>ы</i> и</td><td></td><td></td><td></td><td></td><td></td><td>(14,149)</td></t<>	Total Transmission Plant			PPSDA	<i>ы</i> и						(14,149)
entromotion OTX OTNS OTNS MOP S	Distribution Bolon				•						(51,659)
Out OTAS NCPP S (11/50) (2010)	Sherific										
Medion Substantion Title Median		OTAX	OTDPS	NCPP	\$		ده		-		
Intelling OTAX	Distribution Substation									•	
Hullion Primary & Secondary Line Control of the primary	General	OTAX	OTDSG	NCPP	\$						
multi specific and comment of the sector and co	Distribution Brimany J. Secondary (Jaco										(20,0/4)
Any Demond (may Demond control primer) Ortical (may Demond control primer) Control (may Demond control primer) Control may Demond control primer) Control may Demond control primer) Control may Demond control (may Demond control primer) Control may Demond control primer) <thcontrol printer<="" th=""> Control primer) <</thcontrol>	Primary Specific	OTAX	o IdUD		· •	ť					
Matrix OTM OTM<	Primary Demand	OTAX	OTDPLD	NCPP	n u						
Answer values and source for many and source for any source for any source for any source for any source for any source for any source for any sourc	Primary Customer	OTAX	OTDPLC	Cust08							(25,985)
Distribution Financy Lines UNX OTDLG CatOF S (7,16b) S (7,10b) S (7,20b)	seconoary Demand Secondary Customer	OTAX	OTDSLD	SICD	\$						(010)
Advitor Life Transformers OTM OTULT SIGN Control Contro Contro	Total Distribution Primary & Secondary Lines		OIDSLC	Cust07	0 0						(464)
Andron City and the instructiones City and the instru	Nistrikution Inc. 7				,		_				(32,913)
Store Construction Store (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,50) (1,4,76) <	Demand	OTAV		4010							
Distribution Line Transformes OTDLT Outer (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (1455) 5 (14756) 5 (1455) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14756) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14776) 5 (14766) 5 (14776) 5 (14766) 5 (14776) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (147776) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5 (14766) 5	Customer	OTAX	OTDITC	SICU Cireto7	un y						(9,165)
Rution Services OTAX OTDSC Core 5 (33,435) 5 (13,666) 5 (5,642) 5 5 5 itertion Reters OTAX OTDAC CO2 5 (33,435) 5 (13,666) 5 5 (5,642) 5 5 5 itertion Meters OTAX OTDMC CO3 5 (46,011) 5 (14,9) 5 (14,766) 5	Total Distribution Line Transformers		OTDLTT		• ••						(239)
Itomet OTAX OTDSC Coz 5 (33,435) 5 (19,666) 5	Distribution Services									9	(0)4'6)
Untrin Meters OTAX OTAX </td <th>Customer</th> <td>OTAX</td> <td>OTDSC</td> <td>C02</td> <td>\$</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Customer	OTAX	OTDSC	C02	\$						
Itometication OTAX OTDMC Cota 5 (46,011) 5 (26,486) 5 (14,766) 5 (316) 5 Ibutionstreet & Customer Lighting OTAX OTAX OTDXCL Coa 5 (77,786) 5 <th>Distribution Meters</th> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>(e,UI9)</td>	Distribution Meters							-			(e,UI9)
ibitition Street & Customer Lighting 0TAX 0TA	Customer	OTAX	OTDMC	503	u						
Instruction OTAX OTDSCL Cut 5 (77,786) 5 5 <th< td=""><th></th><td></td><td></td><td>2</td><td>•</td><td></td><td></td><td></td><td></td><td></td><td>(2,454)</td></th<>				2	•						(2,454)
Other Accounts Expense 0TAX	Oustomer	OTAX	OTDSCI	20	ć		•				
Interfactoring Expense OTAX OTCAE C05 5 </td <th></th> <td></td> <td></td> <td>5</td> <td>9</td> <td></td> <td></td> <td>ья ,</td> <td>•</td> <td>ся ,</td> <td></td>				5	9			ья ,	•	ся ,	
Other Service & Info. OTAX	customer Accounts Expense Customer	VTAV			•						
omer Service & Info. Ioner 0.01AX 0.01CSI C06 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		5		500	Ą	, ,	ся ,	•	•	\$	•
Monte OTAX	Customer Service & Info.										
Expense Iomer OTAX OTSEC CO6 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		OTAX	OTCSI	C06	\$	ده	\$	-	69 1	сэ ,	,
OTT 5 (1,835,509) 5 (1,835,509) 5 (1,825,509	sales Expense Customer	OTAY	OTCEN	υu	•	•					
OTT 5 (4,010,380) \$ (1,835,509) \$ (13,137) \$ (462,043) \$ (355,601 \$		5		200	A	•	,				•
	Otal		Ц		s						(500 360)

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	Rate LP-TOD
Amortization of ITC								6 IBDUDADO		Frimary
Power Production Plant										
Production Demand - Base Production Demand - Inter	OTAX	OTPPDB	PPBDA	s					- 1011 UC	
Production Demand - Peak	NATO OTAX	OTPPDI	PPWDA	69 ((17.072) \$	(30,533) \$	(6,430) \$	(34,166) \$		(127,423)
Production Energy · Base	OTAX	OTPPEB	E01	1 9 (1	(13,807) \$	(17,658) \$	(6,257) \$	(29,283) \$		(56,426)
Production Energy - Inter, Production Energy - Doot	OTAX	OTPPEI	EOI	• ••	• • •	÷, .				•
Total Power Production Plant	OTAX	OTPPEP	E01	6 9 (• 6 9	э <i>с</i> э		÷.	• •
				ю.	(51.734) \$	(73,365) \$	(21,591) \$	(108,570) \$	(66,748) \$	(313,193)
i ränsmission Plant Transmission Demand - Race										
Transmission Demand - Inter	O AY		PPBDA	69 ((2,259) \$	(2,727) \$				(13 804)
Transmission Demand - Peak	OTAX	OTTRP	PSDA	() (I	(1,850) \$ (1,406) \$					(14,012)
lotal Iransmission Plant		оттат		• ••	(5,605) \$	(1,918) \$	(6/8) \$ (2.339) \$	(3,172) \$ (11.762) \$	(1.370) \$	(6,113)
Distribution Poles										(002'00)
Checilic	OTAX	OTDPS	NCPP	\$3	\$	в	с я ,	ю		
Distribution Substation								•		•
General	OTAX	OTDSG	NCPP	\$	(2,258) \$	(2,704) \$	(1,087) \$	(4.966) \$		(111100)
Distribution Primary & Secondary Lines										
Primary Specific Primary Domond	OTAX	OTDPLS	NCPP	\$			и .			
Primary Customer	OTAX		NCPP	\$			(1,406) \$	(6,428) \$	њия , ,	(14.373)
Secondary Demand	OTAX	OTDSLD	SICD	A 49	(0) s (0) -	(32) \$	(26) \$	(220) \$	•	(28)
Secondary Customer Tratal Distribution Damont & Second-115 (2000)	OTAX	OTDSLC	Cust07	\$			A9 643	(1,202) \$		
Same and the second state of the second state		OTDLT		ŝ	(2,929) \$	(4,178) \$	(1,432) \$	(7,974) \$	• •	(14,401)
Distribution Line Transformers Demand										
Customer	OTAX		SICD Criet/07	69 6					6 3 1	
Total Distribution Line Transformers		OTDLIT	101800	9 6 3	<i>.</i> .,	(5) \$ (1,209) \$		(33) \$ (2.418) \$		
Distribution Services						•	,		•	
Customer	OTAX	OTDSC	C02	\$	ده	(115) \$	\$,	(1,869) \$	Ч	,
Distribution Meters Qustorner									,	
	OLAX	OIDMC	C03	\$	(81) \$	(47) \$	(315) \$	(383) \$	(236) \$	(322)
Distribution Street & Customer Lighting Customer	OTAX	OTDSCL	00	\$				•		
Customer Accounts Expense					ŀ	•	₽	₽ 1	A 1	•
Customer	OTAX	OTCAE	C05	÷	به ۱	69 1	ил ,	භ		
Customer Service & Info.								·	•	
Customer	OTAX	OTCSI	C06	\$	9 1	دی	9 ,	, •	•9 1	
Sales Expense Customer	OTAY	OTCEO	Une			ľ				
#		0.00	200	9	÷	\$.	ه	↔ ,	•
l otal		110		6 3	(62,606) \$	(89,566) \$	(26,764) \$	(137,941) \$	(74,214) \$	(372,951)

Description	Ref	Name	Allocation		Rate LP-TOD Secondary	Street Lighting	Street Lighting	Street Lighting	Street Lighting	Special
Amortization of [TC								Hate OL	Hate TLE	Contracts
Power Production Plant										
Production Demand - Base Production Demand - Inter-	OTAX	OTPPDB	PPBDA	\$						
Production Demand - Peak	OLAX		PPWDA	69 ((2,909) \$	(7,916) \$	(639) \$	(B.205) \$	(B49) \$	(077/0) (48 575)
Production Energy - Base	OTAX	OTPPER	FPSUA	ю 4						(33,367)
Production Energy - Inter.	OTAX	OTPPEI	EOI	9 6			• •			
Production Energy - Peak Total Doutes Dead-attain Pract	OTAX	OTPPEP	E01	ə 49	Α.	ж. . ,	•		ن می ۱	
		01PPT		49	(8,922) \$	(12,104) \$	(964) \$	(12,555) \$	(2.135) \$	141 7121
Transmission Plant										(3) (1)
Transmission Demand - Base	OTAX	оттяв	PPBDA	-						
Transmission Demand - Peak	OTAX	OTTR	PPWDA	69 ((858) \$	\$ (69)	\$ (175) \$ (889)		(0,475) (5,262)
Total Transmission Plant	5	UTHTO	VICL	л 69	(274) \$ (967) \$	1311 6	- \$		(38) \$	(3,615)
Distribution Poles								-		(15,352)
Specific	OTAX	OTDPS	NCPP	\$	\$	99 •				
Distribution Substation						•	•	•		•
General	OTAX	OTDSG	NCPP	\$	(600) \$	(562) \$	(21) \$	(EQ1) C	3 (03)	
Distribution Primary & Secondary Lines									e (20)	(4,458)
Primary Specific	OTAX	OTDPLS	NCPP	\$		•				
ermiary uternang Primary Customer	01AX	OTDPLD	NCPP	69			(65) \$	\$ (269)	(81) S	· (5 771)
Secondary Demand	OTAX	OTDSLD	Custo8	<i>נ</i> א ש						6
Secondary Customer Total Distribution Primary & Secondery Linco	OTAX	OTDSLC	Cust07	.	(2) \$	\$ (16 <i>L</i>)	(10) \$ (2) \$	(121) \$ (819) \$	(13) \$	
		0.01		69			(87) \$			(5,774)
Distribution Line Transformers Demand										
Customer	OTAX		SICD Criet/07	69 6					(24) \$	•
Total Distribution Line Transformers)	OTDLTT	101800	, 69	(1) \$ (269) \$	(408) \$ (625) \$	(1) 5 (21) 5	(422) \$ (652) \$	(6) \$ \$ (EE)	
Distribution Services									•	
Customer	OTAX	OTDSC	C02	\$	(63) \$	ы ,	(10) \$	ул ,	(46) \$,
Distribution Meters Customer	OTAV	CT LA L								
	25		3	æ	(14) \$	•• '	(3) \$	ده	(63) \$	(69)
Distribution Street & Customer Lighting Customer	OTAX	OTDSCL	COM		,	(12 603) ¢			•	
Customer Accounts Firmers			1	•	•		₽	(42),184) \$		
Customer Accounts Expense Oustomer	OTAX	OTCAE	COS	67	у ,				•	
Customer Service & Info					•	•	•	÷		
Customer	OTAX	OTCSI	206	\$	ده		и ,			
Sales Expense							•	•	•	•
Customer	OTAX	OTSEC	C06	\$	ب	•	۶۶		ده	·
Total		Ш		\$	(11,770) \$	(51,592) \$	(1,245) \$	(64.906) \$	(2.741) \$	(167 365)
										lonn' mil

(719,998) Rate LC Secondary (253,306) (269,488) (197,204) (27,442) (29,195) (21,364) (78,000) (30,310) , (39,235) (7,322) (7,322) (701) (49,696) (3,706) (13,839) (361) (14,200) (990'6) (904,998) , . . . 69 69 69 (476) \$ (55,352) \$ Rate LC Primary (2,108) \$. (2.729) (42) (18,665) (13,336) (13,108) (13,108) (13,109) (2.022) (1,445) (1,420) (4,887) . , 69 69 6A 6A φ, φ) (A (A **6**9 69 (8,519) \$ **6**9 69 69 General Service Rate GS (164,258) (134,657) (162,462) (22,295) \$ (697,647) \$ (28,346) (5,671) (34,016) (461.378) (17,795) (14,588) (17,600) (49,983) (24,909) . (32,243) (38,304) (14,997) (11,004) (96,547) . . , . . 69 69 ••••• s (707) \$ \$ Water Heating Rate WH (19,836) \$ (2,141) (3,412) (809) (809) (6,362) (232) (370) (88) (689) -(915) (5,887) (704) (1,691) (9,197) (1,331) (872) (2,202) (678) . , . 69 69 \$ (99.309) \$ (318,481) \$ (49,481) \$ (91,490) \$ (558,761) \$ (93,527) \$ (47,148) \$ (140,674) \$ **69 69 69 69** 69 (76,719) \$ (29,693) \$ (39,992) \$ 44 (51,277) 1 (85,291) 1 (51,653) 1 (188,220) 1 (2,771,467) \$ Residential Rate R (473.320) (787.297) (476.790) (1,737,406) . , . . . 5 5 64,198,711) \$ (152,743) \$ (181,809) \$ (120,311) \$ (454,864) \$ (177,704) \$ 69 **69 69 69** \$ (1.409.927) (1.678.225) (1.678.225) (1.110.559) (1.1100.559) (69,472) \$ (117,451) \$ ⇔ (6,055,342) \$ Total System (230,028) (374,208) (75,976) (107,460) (787,672) (143,607) (55,377) (198,984) (50,484) . . Allocation Vector PPBDA PPWDA PPSDA PPSDA E01 E01 E01 PPBDA PPWDA PPSDA NCPP NCPP Cust08 SICD Cust07 NCPP NCPP SICD Cust07 80 g ŝ ŝ 80 ĝ OTPPOB OTPPDI OTPPDP OTPPEB OTPPEI OTPPEI OTDPLS OTDPLC OTDSLC OTDSLC OTDSLC OTDSG OTDSCL OTTRI OTTRI OTTRP OTTRP OTDPS OTDMC Name OTDSC OTCAE OTSEC OTCSI Fo Ę 555555 555 Б Б 55555 55 5 Б 5 5 5 Б Distribution Primary & Secondary Lines Primary Specific Primary Demand Primary Customer Secondary Customer Secondary Customer Secondary Customer Total Distribution Primary & Secondary Lines Distribution Street & Customer Lighting Customer Total Distribution Line Transformers Transmission Demand - Base Transmission Demand - Inter. Transmission Demand - Peak Total Transmission Plant Power Production Plant Production Demand - Base Production Demand - Inter Production Demand - Peak Production Energy - Base Production Energy - Peak Total Power Production Plant Distribution Line Transformers Customer Accounts Expense Customer Service & Info. Customer **Distribution Substation Distribution Services Fransmission Plant** Distribution Meters **Distribution Poles** Other Expenses Sales Expense Customer Description Customer Customer Customer Customer Specific General Demand otal

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12 Months Ended September 30, 2003

Method Control Control <th< th=""><th>1 1</th><th>Description</th><th>Ref</th><th>Name</th><th>Allocation Vector</th><th></th><th>Rate LC-TOD Primary</th><th>Rate LC-TOD Secondary</th><th>Rate LP Primarv</th><th>Rate LP Secondary</th><th>Rate LP-TOD Transmission</th><th>Rate LP-TOD</th></th<>	1 1	Description	Ref	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primarv	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD
International (a) (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	International (action) International (action) <thinternation< th=""> International (action)</thinternation<>	<u>Other Expenses</u>								(internet		Linnary
Control Density (Control Density (Control fields Control	Power Production Plant										
Addition from the form of the f	Match Denter (we) Optimized (match denter) Optimized (mat	Production Demand - Base	Io	OTPEDR	PPRNA	6						
Optimization Optimization<	Control Contro Contro Contro C	Production Demand - Inter	o	OTPPDI	PPWDA	9 ((192,398)
Mathematication Of Offension Offension <thoffension< th=""> Offension <thoffension< th=""> Offension <thof< td=""><td>Control for the control for the contro for the contro for the control for the control for the control f</td><td>Production Demand - Peak</td><td>OT</td><td>OTPPDP</td><td>PPSDA</td><td>) 49</td><td></td><td></td><td></td><td></td><td></td><td>(195,299)</td></thof<></thoffension<></thoffension<>	Control for the contro for the contro for the control for the control for the control f	Production Demand - Peak	OT	OTPPDP	PPSDA) 49						(195,299)
Control Control <t< td=""><td>Contraction Contraction Contraction</td><td>Production Energy - Base</td><td>01</td><td>OTPPEB</td><td>EOI</td><td>\$</td><td></td><td></td><td></td><td></td><td></td><td>(85,199)</td></t<>	Contraction	Production Energy - Base	01	OTPPEB	EOI	\$						(85,199)
Altern for a function of a function	Nome Operation Ope	Production Energy - Inter.	50	OTPPEI	EOI	67			э сл	а <i>и</i>		• •
Method Method Columb M	Mutation Mutation	Total Power Production Plant	5	OTPPEP	E01	()						
Matrix for the formation of the fo	International metric metric international metric metric international metric metrinternational metric metric metric metric metric met					æ						(472,896)
Mathematic interaction and contract interaction (1) The mathematic interactinteracit interaction (1) The mathematic interaction (1)	Mathematic matrix for the formation of the formatio	Transmission Plant										
Manual contract Of OTHIN PMMAA S C27901 C10001 C10001 <td>International control contro control control control control control control control control co</td> <td>Transmission Demand · Base</td> <td>ы</td> <td>OTTRB</td> <td>PPBDA</td> <td>69</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	International control contro control control control control control control control control co	Transmission Demand · Base	ы	OTTRB	PPBDA	69						
Transmission function Off The PEIA S (2.269) (S (2.26	Transmission function Off the folds FEGA 2 (2.289)	Transmission Demand - Inter. Transmission Demand - Daab	10	OTTRI	PPWDA	\$						(20,843)
Andread Control Control <t< td=""><td>Characterization Controls Notes Control Control</td><td>fotal Transmission Plant</td><td>ō</td><td></td><td>PPSDA</td><td>. я .</td><td></td><td></td><td></td><td></td><td></td><td>(9,230)</td></t<>	Characterization Controls Notes Control	fotal Transmission Plant	ō		PPSDA	. я .						(9,230)
Antion Press. 01 0105 NCP 3 4 5	International 01 0106 0006 5 6 5 6 5					9						(51,231)
Mathematication Of OTDBS NCPP 3 · · · S · · ·	Control Control <t< td=""><td>Jistribution Poles</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Jistribution Poles										
Male Manue Constrained	Indefine Accention Indefin	opening	OT	OTDPS	NCPP	•			49		•	
neal Of OTDS MOP 5 (A40) 5 (A00) 5	mell Of OTS6 MOP 5 (4,401) 5 (4,611) 5 (4	istribution Substation								•	•	
Advice Primary & Secondary Lines Image: Second	Application Primary & Secondary Lines Indication Primary & Secondary	General	от	OTDSG	NCPP	÷						
Name Of the secondary Lines O	monoment of secondary Less on control of controls CTIPUE Controls CCPP Secondary Controls CCPP Secondary Control CCPP Secondary Controls CCPP Secondary Control CCPP Secondary Contro CCPP Secondary Contro <thc< td=""><td>istribution Deimon. • Connection</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(16,766)</td></thc<>	istribution Deimon. • Connection										(16,766)
Main Main <th< td=""><td>mwd mwd mwd</td></th<> <td>isunouron Frimary & Secondary Lines Primary Specific</td> <td>č</td> <td></td> <td>1001</td> <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	mwd	isunouron Frimary & Secondary Lines Primary Specific	č		1001	4						
And Control Contro Control Control	matrix matrix<	himary Demand	55	OTDELS	NCPP	un 4					₩	ł
Society University Of OriSiD Sciol	Andread Of OfDELD S(O) S (100) S(O) S(O) <t< td=""><td>himary Customer</td><td>5</td><td>OTDPLC</td><td>Cust08</td><td>A 4</td><td></td><td></td><td></td><td></td><td></td><td>(21,703)</td></t<>	himary Customer	5	OTDPLC	Cust08	A 4						(21,703)
Offention (National According Variants) Offention (National Accordina Accord According Variants) Offention (Other Notifie Officie Castor S (1,1,3) <th< td=""><td>Becondary Demand</td><td>01</td><td>OTDSLD</td><td>SICD</td><td>÷ 64</td><td></td><td></td><td></td><td></td><td>юз и , ,</td><td>(42)</td></th<>	Becondary Demand	01	OTDSLD	SICD	÷ 64					юз и , ,	(42)
Instruction OPDIT 5 (4.422) 5 (5.306) 5 (2.163) 5 (2.163) 5 (2.163) 5 (2.163) 5 (2.163) 5 (2.163) 5 (2.163) 5 (2.163) 5		econoary Customer tel Distribution Birmons 8 Server James 1995	Ъ	OTDSLC	Cust07	\$					• •	• •
Interformer	Auton Line Transformen OTULT State (131)	den Disubution Fritting & Secondary Lines		OTDLT		63					• •• '	(21,745)
Amon Ansation State (1816) OTD/TC (1810) OTD/TC (1810) OTD/TC (1810) OTD/TC (1810) (1819) (1819) (1819) (1819) (1810)<	Manual Instruction Instructio Instructio Instruction Instruction Instruction Instruction In	stribution Line Transformers										
Distruction frame OIDLTG CustO7 5 · 5 · 5 · 5 · 5 · 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 (1/3) 5 · 5 3 3 3 5	Distribution Line Transformes Of DuTC Orabit Construct Orabit Construct Of DuTC Orabit Construct Of Construct Of DuTC Orabit Construct Of Construct Of DuTC Orabit Construct Of Construct	Jernand Listomer	51	OTDLTD	SICD	69			\$			•
Button Services 0 0 TOSC C02 5 (1,26) 5 (1,28) 5 (3,651) 5 5 Antion Netres 0 0 TOSC C02 5 5 (174) 5 (2,821) 5 5 5 Multion Metres 0 0 0 TOSC C02 5 (122) 5 (174) 5 (72) 5 (72) 5 (72) 5 (72) 5 (72) 5 (72) 5 (72) 5 (72) 5	Abition Services Other Other <td>stal Distribution Line Transformers</td> <td>5</td> <td></td> <td>Cust07</td> <td>69 6</td> <td></td> <td></td> <td></td> <td></td> <td>• •• •</td> <td></td>	stal Distribution Line Transformers	5		Cust07	69 6					• •• •	
Ibution Services 0 0 TOSC Col2 5 (174) 5 5 (2,821) 5 5 5 Ibution Meters 0 0 TOSC Col2 5 (122) 5 (174) 5 5 (2,821) 5 5 5 Ibution Meters 0 0 TONC Col2 5 (122) 5 (12) 5 (72) 5 (75) 5 (578) 5 (356) 5 Ibution Street & Customer Lipiting 0 0 TONSCI. Col4 5	Auton Services OT DSC CODE C S (174) \$ S (2821) \$ S					Ð					\$	•
Interview OT OTMC Cost 5 (1/4) 5 5 (2,821) 5 5 5 Interview OT OTMC Cost 5 (1/4) 5 5 (2,821) 5 5 5 5 Interview OT OTMC Cost 5 (1/4) 5 5 (2,75) 5 (2,75) 5 (2,75) 5 (2,78) 5 (356) 5 Interview OT OTSCL Cot 5 * 5 (1/4) 5 * 5 (356) 5 Interview OT OTSCL Cot 5 * 5 * 5 (356) 5 </td <td>Number C.2.821 S C.2.831 S <thc.2.831 s<="" th=""> <thc.2.831 s<="" th=""> <thc.2.< td=""><td>stribution Services Justomer</td><td>ot</td><td>OTDSC</td><td>500</td><td>u</td><td></td><td></td><td></td><td></td><td></td><td></td></thc.2.<></thc.2.831></thc.2.831></td>	Number C.2.821 S C.2.831 S <thc.2.831 s<="" th=""> <thc.2.831 s<="" th=""> <thc.2.< td=""><td>stribution Services Justomer</td><td>ot</td><td>OTDSC</td><td>500</td><td>u</td><td></td><td></td><td></td><td></td><td></td><td></td></thc.2.<></thc.2.831></thc.2.831>	stribution Services Justomer	ot	OTDSC	500	u						
Instruction meters OT OTDMC Coal 5 (122) \$ (72) \$ (475) \$ (578) \$ (356	Online OTDMC Cd3 5 (122) 5 (72) 5 (75) 5 (578) 5 (356) 5 (356) 5 Duttion Street & Customer Lighting 0T 0TDSCL Cd4 5 <td< td=""><td></td><td>i</td><td></td><td>300</td><td>9</td><td></td><td>(1/4) \$</td><td></td><td></td><td>به ,</td><td>•</td></td<>		i		300	9		(1/4) \$			به ,	•
Induction 01 010000 01 010000 01 0100000 0100000 0100000 0100000 0100000 0100000 0100000 01000000 0100000 0100000 01000000 0000000 0000000 0000000 0000000 00000000 00000000 00000000 00000000 00000000 00000000 00000000 00000000 00000000 000000000 000000000 000000000 000000000 000000000 000000000 000000000 000000000 000000000000 0000000000000 0000000000 00000000000000000000000000000000 000000000000000000000000000000000000	Multion Street & Customer Lighting OI OTDSCL Cold 3 (122) 5 (122) 5 (125) 5 (356) 5 (3	surpution meters Ustomer	Ы	OTOMO	50							
Dution Street & Customer Lighting OT OTDSCL Cota 5 · 5 · 5 · 5 <td>Dution Street & Customer Lighting OT OTDSCL Code 5 · 5 · 5 · 5<td></td><td>5</td><td></td><td>30</td><td>A</td><td></td><td></td><td></td><td></td><td></td><td>(487)</td></td>	Dution Street & Customer Lighting OT OTDSCL Code 5 · 5 · 5 · 5 <td></td> <td>5</td> <td></td> <td>30</td> <td>A</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(487)</td>		5		30	A						(487)
Image: Second Expense 01 01CAE CG5 5 <td< td=""><td>Image: Account Expense 01 0TCAE CGE CGE</td><td>stribution Street & Customer Lighting Justomer</td><td>or</td><td>OTDSCI</td><td>00</td><td>÷</td><td>•</td><td>•</td><td></td><td></td><td></td><td></td></td<>	Image: Account Expense 01 0TCAE CGE	stribution Street & Customer Lighting Justomer	or	OTDSCI	00	÷	•	•				
Interfacements tappenese OT OTCAE C05 5 · 5 · 5 · 5 Interfacements 01 0TCAE C05 5 ·	Oner OT OTCAE C05 5 <th< td=""><td></td><td></td><td>2000</td><td>ţ</td><td>7</td><td><i>₽</i></td><td></td><td></td><td></td><td></td><td>•</td></th<>			2000	ţ	7	<i>₽</i>					•
Inter Service & Info. 01 01CSI C08 5 5 5 5 Inter Service & Info. 01 01CSI C06 5 5 5 5 Inter Service & Info. 01 01CSI C06 5 5 5 5 Inter Service & Info. 01 01CSI C06 5 5 5 5 Inter Service & Info. 01 01SEC C06 5 5 5 5 Inter 01 01SEC C06 5 5 5 5 Inter 01 01SEC C06 5 135,2381 5 10,111,6 10,00000,6	Image: Service & Info. 01 01CSI C06 5 • 5 • 5 • 5 Image: Service & Info. 01 01CSI C06 5 • 5 • 5 • 5 Image: Service & Info. 01 01CSI C06 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5	istomer Accounts Expense Ustomer	ţ	11010		4	-					
America finto. OT OTCSI Cole S · S · S · S Iomer 01 0TCSI C06 S · S	America line. OT OTCSI C06 S · S · S · S Ioner 01 0TCSI C06 S · S S ·		5	OICAE	COP	\$	ю ,		\$	۶۹	5 9	•
Condition OT OTCSI C06 5 ·	Other OT OTCSI C06 5 · 5 10 0 10 0 10 0 10 · 5 · 5 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 <t< td=""><td>stomer Service & Info.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	stomer Service & Info.										
Expense toner 07 0TSEC C06 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Expense tomer 01 0TEC C06 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	USIONTHEY	oī	OTCSI	C06	\$	s ,	\$		به	ده	
OT OTSEC C06 S ·<	one 07 075C C06 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	es Expense										
OTT 5 (94,530) 5 (135,238) 5 (40,411) 6 (40,411) 6	OTT 5 (94.530) \$ (135.238) \$ (40,411) \$ (208.280) \$ (112,057) \$		IO	OTSEC	C06	\$		\$,			5	ı
	(115, UDV) & (208, 260) & (112, UDV) &	a		110		U.	(d4 530) \$	(136.230) C	9 (110 P)			

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate 71 F	Special Contracts
Other Expenses				-						
Power Production Plant Production Domend - B and	1									
Production Demand - Inter	56	DIPPDB	PPBDA	() ((5.266) \$	(6,323) \$	(491) \$	(6.568) \$		(90,248)
Production Demand - Peak Production Energy - Page	53	OTPPDP	PPSDA	9 69	(3,813) \$	* (ccc'))			(1,282) 5 (530) 5	(73,345)
Production Energy - Inter	56	OTPPEB	6	6 6		•	·	, ,		, ,
Production Energy - Peak	55	OTPPEP	EOI	9 6	••••		ю.	ы ,	ю (,	
Total Power Production Plant		OTPPT	•	• •	Ê	(18,276) \$	(1,455) \$	- \$ (18,957) \$. 5 (3,223) 5	- (213.974)
Transmission Plant Transmission Domand - Rase	ð									
Transmission Demand - Inter,	56	OTHE	PPBDA PPWDA	6 6	(571) \$ (476) \$	(685) \$	(53) \$	(712) \$	(153) \$	(6,777)
Transmission Demand - Peak Totai Transmission Plant	ot	OTTRP OTTRT	PPSDA	6 69 69						(7,946) (5,458)
Distribution Poles				,						(181,52)
Specific	or	OTDPS	NCPP	s	• •	ю ,	ю ,	• •	ده	
Distribution Substation	;									
uenteral	ot	OTDSG	NCPP	ŝ	(307) \$	(849) \$	(76) \$	(897) \$	(34) \$	(6,731)
Distribution Primary & Secondary Lines Primary Specific	D	STOPIS	dQDN	·	ť		•	•		
Primary Demand	01	OTDPLD	NCPP	• ••	(1.174) \$	¢ - (1,099) \$	\$ (66) \$		- 5	
Primary Customer Secondary Demand	55	OTDPLC OTDELD	Cust08	€9 6						(c) (2)
Secondary Customer	5	OTDSLC	Sicu Cust07	A 49		(173) \$	(16) \$ (4) \$	(183) \$	(19) \$ (26) \$	
i utai Distribution Primary & Secondary Lines		ΟΤΟΓΙ		ŝ	(1,403) \$	(6,624) \$		(6,888) \$	(258) \$	(8,718)
Distribution Line Transformers Demand	ţ									
Customer	55	OTDLTC	SICU Cust07	w w	(404) \$ (2) \$			(346) \$ (638) \$	(36) \$	
Total Distribution Line Transformers		ΟΤΟΓΙΤ		\$	(406) \$	(943) \$	\$ (IE)			
Distribution Services Oustomer	oT	OTDSC	C02	\$	(104) \$	<i>6</i> 7	(15) \$		\$ (02)	
Distribution Meters	!							•		
CUSIONER	01	OTDMC	C03	\$	(22) \$	57	(14) \$	چ ,	(95) \$	(105)
Distribution Street & Customer Lighting Customer	01	OTDSCL	C04	\$	دن ,	(49,227) \$	بې ۱	(68.223) \$		
Customer Accounts Expense	ţ								•	
CONSIGNATION	10	OTCAE	C05	\$	دی י	чэ ,	\$	€9 ,	\$,	•
Customer Service & Info. Customer	OT	OTCSI	900	\$	6 9	ю	ده		, ,	
Sales Expense Customer	ot	OTSEC	COR				ند	د		
				•				÷	9	
- 0.01		110		4	(17,772) \$	\$ (668'22)	(1,880) \$	(98,003) \$	(4,139) \$	(252,708)

Description	Ref	Name	Allocation		Total	Residentia!	Water Heating	General Service	Rate LC	Rate LC
Interest Expenses					ofaction	Hale H	Hate WH	Rate GS	Primary	Secondary
Power Production Bant										
Production Demand - Base	CT ITIM									
Production Demand - Inter.			V0844	69 (5,757,013 \$	1,932,659 \$	8,743 \$	670.699 \$		1 024 200
Production Demand - Peak			PPWUA	99.0	6,852,526 \$				54.453	1 100 979
Production Energy - Base			FPSUA 104	19 (4,534,634 \$			663.366 \$		BILC 223
Production Energy - Inter.			5	1 9 (•• •	د ه				077'FAA
Production Energy - Peak	INTER		53	69 (.	\$ 7	,			
Total Power Production Plant			EUI	<i>i</i> 9 (\$					•
				ŝ	17,144,173 \$	7,094,175 \$	25,976 \$	1,883,896 \$	184,190 \$	2,939,896
Transmission Plant										
Transmission Demond - Base Transmission Demond - Japa	INTLTD	INTTRB	PPBDA	69						
Transmission Demand - Inter Transmission Demand - Doot		INTIAL	PWDA	÷	742,362 \$		1500		8,257 \$	112,050
Total Transmission Plant	INILID	INTRP	PPSDA	49 (491,255 \$	210,908 \$	358 \$	71,865 \$	\$ 862's	87 233
·				æ			2,814 \$		19,954 \$	318,491
Distribution Poles										
Spectric	INTLTD	INTDPS	NCPP	\$		647 ,		6		
Distribution Substation						•			А ,	
General		COUTINE								
i.		5SU NI	NCPP	\$	725,600 \$	313,260 \$	2,886 \$	101,707 \$	8.609 \$	123 762
Distribution Primary & Secondary Lines										
Primary Specific	INTLTD	INDPLS	NCPP	4						
Primary Demand	INTLTD	INDPLD	NCPP	• •	3 939.249	405 408 C	3 JCL 6	• • •		•
	INTLTD	INDPLC	Cust08	69			2 00/0 2 038 0	151,004 5	11,143 \$	160,203
Secondary Deniario	INTLTD	INDSLD	SICD	\$	310,226 \$	202.041 \$			s	9,959
Total Distribution Primary & Secondary Linco	INFLTD	INDSLC	Cust07	÷	438,780 \$		6.906 \$		лч 	068 62
				ŝ	3,216,222 \$				11.314 \$	202 018
Distribution Line Transformers										
Demand	UT ITN			4						
Custamer	UTITO	INDI 1C	Circl07	9 6		3 999'195			.	56,508
Total Distribution Line Transformers			1015700	9 U	4 011 1077	192,513 \$	3,559 \$	23,154 \$	\$	1,474
				•		\$ 104'4/C		138,896 \$		57,982
	INTL TD	INDSC	C02	ŝ	206,138 \$	121,244 \$	6 3	34.784 S	65 1	37 107
Distribution Meters									•	
Customer	INTLTD	INDMC	C03	÷	283.669 \$	163 297 \$	2 768 ¢	01 001 E		
Distribution Street & Customer Lichting									e c+c'i	261,61
Customer	INTLTD	INDSCL	COM	67	479 574 S	•	-			
			j	•		₽		ю '	\$	
Customer Accounts Expense Customer	NTI TO		201							
			600	A	ся ,	ده	,	s	\$	
Customer Service & Info. Customer										
		INCOL	90	\$	ۍ ۰	\$	•	\$	ده	,
Sales Expense Customer	UT ITM	INCED	an C	÷						
		N SEC	5	A	,	ب	ه	به	••	·
l otal		LL NI		\$	24,725,164 \$	11,316,450 \$	80,993 \$	2,848.632 S	226.012 \$	3 605 988

Seelye Exhibit 19 - 31

3,695,288

226,012 \$

2,848,632 \$

80,993 \$

11,316,450 \$

24.725,164 \$

12 Months Ended September 30, 2003

Rut Millio Willio Willio <th>Description</th> <th>Ref</th> <th>Name</th> <th>Vector</th> <th></th> <th>Hate LC-TOD Primary</th> <th>Rate LC-TOD Secondary</th> <th>Rate LP Primarv</th> <th>Rate LP Secondary</th> <th>Rate LP-TOD Transmission</th> <th>Rate LP-TOD</th>	Description	Ref	Name	Vector		Hate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primarv	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD
Image: constrained with the second	<u>interest Expenses</u>						h	l institut -	(IBDUDDD)	10146111611911	Frimary
Control former M(1) M(1) <thm(1)< th=""> M(1) M(1)</thm(1)<>	ower Production Plant										
Octool Derivative Matrix (interpretation) WID (interpretation)	Production Demand - Base	INTLTD	INTPOR	PPRUA	U						
Control control Control	Production Demand - Inter.	INTLTD	INTPDI	PPWDA	• 6 4						785,601
Mills Wills Wills <th< td=""><td>Production Demand · Peak</td><td>INTLTD</td><td>INTPOP</td><td>PPSDA</td><td>. 49</td><td></td><td></td><td></td><td></td><td></td><td>797,445</td></th<>	Production Demand · Peak	INTLTD	INTPOP	PPSDA	. 49						797,445
Control control MILD MIRP ED 3 - 5 - 1 1 1 1	roduction Energy - Base	INTLTD	INTPEB	EO1	- 69						347,883
(Final field) (File)	rouwint criergy - inter. Induction Energy - Deat		INTPE	EO1	ю		, ,	• • •			
Image: constraint of the	tal Power Production Plant	INTLTD	INTPEP	E01	49			, ,			
Control NULD					\$						1,930,929
Remain frame	ansmission Plant										
Constrained MILTD MITTD	ransmission Demand - Base	INTLTD	INTTRB	PPBDA	49			-			
Terronomentation WTUD NTTRP FSDA 3 3.222 3 1173 11133 11133 11133	ransmission Demand - Inter.	INTLTD	INTTRI	PPWDA	- 69						85,107
Antion Para Null II Null III	an Transmission Plant	INTLTD		PPSDA	69 (,		37,688
Anticide NULL NULD					ю						209,185
circle NULTO NUTO	tribution Potes										
Anticle Short inter Milling Milling <td>Becific</td> <td>INTLTD</td> <td>INTDPS</td> <td>NCPP</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td><i>4</i>9</td> <td>,</td>	Becific	INTLTD	INTDPS	NCPP	•					<i>4</i> 9	,
mat mat <thmat< th=""> mat <thmat< th=""></thmat<></thmat<>	tribution Substation								•	•	
Neutron Primary & Secondary Line NITLD NOPCIO NCPP 3 1 5 1 1 1 1 <td>meral</td> <td>INTLTD</td> <td>INTDSG</td> <td>NCPP</td> <td>÷</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>	meral	INTLTD	INTDSG	NCPP	÷					•	
Mitting Number Matting Number Numbe	tribution Primary & Secondary Lines									φ ,	08,459
may Channed multiple Nultiple	mary Specific	INTLTD	INDPLS	NCPP	. 4						
Answer MILD NOPIC Caseds 5 -0 5 -10 -10<	mary Demand	INTLTD	INDPLD	NCPP						• • •	
MILLID Instruction (million) (addition) (ad	mary customer condary Demand		INDPLC	Cust08	\$, ,	98,617
Distribution Primary & Secondary Lines W.LU Cualify 5 7 5 75 5 5 7 5 5 5 5 7 5 5 7 5 5 7 5 5 5 5 5 5 5 5 5	condary Customer		INDSLD	SICD	69 (• •	
Dublic Tanaformes Milling No.11 No.11 Store Store<	al Distribution Primary & Secondary Lines			CUISION							•
Mutual Life Transformers Milling Noll Ticle Sich Sich </td <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>88,789</td>					•					•	88,789
Minicipandia Milling Nouling Sicol 5 7.456 5 7.456 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.476 5 7.450 5 7.451	fibution Line I ransformers mand										
Distribution Line Transformes Moult Transformes Moult Transformes Moult Transformes Moult Transformes 201 5	stomer			SICD	с я (دی	7,425 \$	47			•
Within Services NTLTD NDSC CO2 5 712 5 14,906 5 5 14,906 5 5 5 14,906 5 5 5 14,906 5 <t< td=""><td>It Distribution Line Transformers</td><td></td><td></td><td>Custo/</td><td><i>.</i></td><td></td><td>29 \$</td><td>•</td><td></td><td>· 63</td><td>•</td></t<>	It Distribution Line Transformers			Custo/	<i>.</i>		29 \$	•		· 63	•
Number NTLD NDSC C02 5 712 5 11520 5 5 Antoin Meens INTLD INDKC C02 5 498 5 292 5 1,941 5 5 1,453 5 Antoin Meens INTLD INDKC C03 5 498 5 292 5 1,941 5 <td></td> <td></td> <td></td> <td></td> <td>A</td> <td>÷</td> <td>7,454 \$</td> <td>у</td> <td></td> <td>\$</td> <td></td>					A	÷	7,454 \$	у		\$	
Mutual	ribution Services stomer	UT ITNI		800							
Dution weers Init_TD INDMC C03 5 438 5 232 5 1,941 5 2,361 5 1,453 5 Dution Street & Customer Lighting INTLID INDSCI. Code 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5			DSOM!	202	9	•		,		\$	
Init_10 INUMUC C03 5 498 5 292 5 1,941 5 2,361 5 1,453 5 Dution Street & Customer Lighting IN1LTD INDSCL Code 5 - 5 - 5 - 5 5 5 Orier IN1LTD INDSCL COde 5 - 5 - 5 - 5 <td< td=""><td>raunon meters stomer</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	raunon meters stomer										
Dutton Street & Customer Lighting INILTD INDSCI. Code 5 5 5 5 5 5 5 Ioner INILTD INDSCI. Code 5 5 5 5 5 5 Ioner MILTD INCAE COS 5 5 5 5 5 5 Ioner MILTD INCAE COS 5 5 5 5 5 Ioner INILTD INCSI CO6 5 5 5 5 5 Ioner INILTD INCSI CO6 5 5 5 5 5 Ioner INILTD INSEC CO6 5 5 5 5 5 Ioner INILTD INSEC CO6 5 5 5 5 5 Ioner INILTD INSEC CO6 5 5 5 5 5			INUMC	COR	•						1.987
MILTD INDC(L Code 5 · 5 · 5 · 5 <	ribution Street & Customer Lighting stormer										
Other Accounts Expense NTLTD INCAE C05 5 • 5 • 5 • 5 Inner Inner Inner Inner Inner • 5 • 5 • 5 Inner Inner Inner Inner Inner • 5 • 5 • 5 Inner Inner Inner Inner Inner • 5 <		INTLTD	INDSCL	604	\$	49 1		\$ 3 ,	ده	••	ı
Iomer NILTD INCAE COS 5 • 5	tomer Accounts Expense									•	
omer Service & htto: coner coner Expense MTLTD INSEC CO6 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 - 5 - 5 MTLTD INSEC CO6 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	stomer	INTLTD	INCAE	C05	\$	ده •	.	6 7			
Instruction Instruction COB S	iomer Service & info.							ŀ	•	•	ı
Expense		INTLTD	INCSI	C06	69	€ 9 ,	••		и, ,		
INT 5 385,986 \$ 552,203 \$ 165,007 \$ 660,007 \$ 660,007 \$ 660,000 \$	s Expense slotter		C L SIN	200						•	
INTT \$ 385,396 \$ 552,203 \$ 165,007 \$ BED 147 E JETER \$				85	A						•
			FTN		\$						

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 Bate Ol	Street Lighting Bate TI F	Special
Interest Expenses										CONTRACTS
Power Production Plant										
Production Demand - Base Production Demand - Inter		INTPOB	PPBDA	67	21,503 \$	25,816 \$				368.501
Production Demand - Peak	INTER		PPSUA	6 9 U	17,933 \$		3,937 \$	50,587 \$	5,236 \$	299,480
Production Energy - Base	INTLTD	INTPEB	E01	9 69	\$ 600'C	• •		•• •		205,716
Production Energy - Inter. Production Energy - Peak		INTPED	E01	6 9 6		• «• •	• •• • •		а с а	•••
Total Power Production Plant		INTPT		а (л	55,006 \$	74,623 \$, \$ 5,943 \$	· 5 77.406 S	- 5 13.161 S	- 873 607
Transmission Plant									-	
I ransmission Demand - Base Transmission Demand - Inter,	INTLTD INTLTD	INTTRB INTTRB	PPBDA PPWDA	vs u	2,330 \$	2,797 \$	217 \$	2,905 \$	624 \$	39,921
Transmission Demand - Peak Total Transmission Pland	INTLTD	INTER	PPSDA	6 69	1,687 \$					32,444 22,286
		INTTRT		69	5,959 \$	8,084 \$	644 \$	8,386 \$	1,426 \$	94,651
Distribution Poles Specific	INTLTD	INTDPS	NCPP	÷	دم	به	.	ю ,		
Distribution Substation General	INTLTD	INTDSG	NCPP	ю	3,702 \$	3,468 \$	311 \$	3.662 \$	385 5	27.485
Distribution Primary & Secondary Lines Primary Snewtie	E H									
Primary Demand	INTLID	INDPLD	NCPP	ю ю	- \$ 4,792 \$	4.489 S	• \$ 403 S	- 5 4.740 \$	- 5 498	95 £77
Primary Customer Secondary Demand		INDPLC	Cust08	<u>ب</u>			23		371 \$	19
Secondary Customer	INTERD	INDSPC	SICU Cust07	19 U	873 \$					•
Total Distribution Primary & Secondary Lines		INDLT		• ••	5,728 \$	27,048 \$	535 \$	28,124 \$	1,054 \$	35,597
Distribution Line Transformers										
Customer			SICD Citet/07	69 G	1,650 \$		120 \$			ı
Total Distribution Line Transformers		INDLTT	1010000	ə 6 4	1.657 \$	3,852 \$	128 \$	2,603 \$	55 \$ 203 \$	
Distribution Services Customer	INTLTD	INDSC	CO2	4	425 5		¥ Uy	e ,	20C	
Distribution Meters						•		•		
Cutsioner	INTLTD	INDMC	C03	ŝ	\$ 69	9 7	55 \$	نه	367 \$	427
Distribution Street & Customer Lighting Customer	INTLTD	INDSCL	COM	\$	بم	201,004 \$.	278,570 \$	69	•
Customer Accounts Expense Oustomer	INTTD	INCAE	505	s	6 7	ر ه ۱	ия ,	یں ،		
Customer Service & Info. Customer	INTLTD	NCSI	900	ų			· 6	-	•	
Sales Expense			200	•	.	e ,	A		ю ,	ı
Customer	INTLTD	INSEC	C06	\$	s	y ,	\$	9 1	9 -	
Total		INIT		÷	72,566 \$	318,078 \$	7,677 \$	400,165 \$	16,901 \$	1,031,857

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12 Months Ended September 30, 2003

FFUUC P01 \$ 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 7180/241 <th< th=""><th>Description</th><th>Ref</th><th>Name</th><th>Allocation Vector</th><th>Total System</th><th>Residential Rate R</th><th>Water Heating Rate WH</th><th>General Service Rate GS</th><th>Rate LC Drimerr</th><th>Rate LC Secondary</th></th<>	Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Drimerr	Rate LC Secondary
Herican Biology Fevulation (Ferundo	<u>Cost of Service Summary - Unadjusted</u>				-				f normality	activity of the second se
Image: constraint of the second sec	Operating Revenues									
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Sales to Members									
R Crack for the second s	Rate Refunds			HOI	578,911,821 \$	221,928,690 \$	752,899 \$	84,108,308 \$	F 616 784 C	00 01 100
Carters End Solution S	Intercompany Salas		HEFUND	H01 \$	7,150,231 \$	2,741,076 \$	5 662 6	1 038 835 \$		
SFRS OSSALL 5 TIG 2/12 5 10/30 5 10/30/5 <t< td=""><td></td><td></td><td>ICSALES</td><td>E01 \$</td><td>53.559.448 \$</td><td>17 GRU 184 C</td><td>01 220 6</td><td></td><td></td><td>1,404,403</td></t<>			ICSALES	E01 \$	53.559.448 \$	17 GRU 184 C	01 220 6			1,404,403
and BHCS Energy 5 Constrained Tubes 1 Tubes			SFRS		103 742 615 6	30 301 660 6	4 500'ID	\$ 607'607'0	709,051 \$	9,622,445
3 Fonds Fon	Srokered Sales		SADA			\$ 000'ES7'DC	\$ 965'/GI	11,792,610 \$	1,262,705 \$	18.275.449
Nuls Fromotion From the memory	orfeited Discounts				5,389,000 \$	1,809,115 \$	8,184 \$	627.625 \$	71.343 \$	0K8 183
Finder Fe/Misc Misc Nick Misc Nick Misc Nick Misc Nick	fist Service Revenues		SIGHOL		1,664,516 \$	1,449,987 \$	47 ,	2 PEC 191		201 INDO
Minute Main Bit 5 1,594,278 5 11,255 5 402,865 5 22,27 5 22,20 22,20 22,20 22,20 22,20 22,200 22,23 22,200 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 22,23 23,23	tent From Electric Descents		HEVMISC		715,238 \$	532.484 S		182 643 6		100'17
Image: OTHER \$ 12,028,852 \$ 4,788,823 \$ 13,572,15 \$ 22,221 \$ 22,221 \$ 13,522,15 \$ 13,522,15 \$ 13,522,15 \$ 13,527,15 \$ 13,571,56 \$ 13,571,567 \$ 715,724 \$ 24,785,55 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,339 \$ 21,333,35 21,339 \$ 21,333,35 21,339 \$ 21,333,35 21,339 \$ 21,333,35 21,339 \$ 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 21,333,35 <			RENT		3.497.063 \$	1 594 278 \$	11 225 6			4
aree Sheel UNBREV For 5 1,660,00 7,15,74 5 1,35,251 5 1,660,65 5 enues TIS 3 13,57,153 5 7,15,74 5 271,251 5 1,35,521 5 1,360,95 5 enues TOH \$ 13,571,587 5 715,724 5 271,251 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 21,335 5 271,356 5 21,335 5 271,356 5 21,335 5 273,515 5 21,335 5 271,356 5 7 3 <td>ITTEL ELECTRIC HEVENUE</td> <td></td> <td>OTHREV</td> <td></td> <td>12 028 850 C</td> <td></td> <td></td> <td>\$ 009'204</td> <td>35'55' \$</td> <td>524,561</td>	ITTEL ELECTRIC HEVENUE		OTHREV		12 028 850 C			\$ 009'204	35'55' \$	524,561
aree Sheet DSM Fund S 1,357,158 S 715,724 S 2,428 S 271,251 S 21,339 S enues TOR S 13,571,567 S 768,257.86 S 291,772,121 S 1,041,316 S 106,202,640 S 8,934,014 S 13 enues TOR S 13,571,567 S 768,257.865 S 291,772,121 S 1,041,316 S 106,202,640 S 8,934,014 S 13 enues Nontration Expenses S 368,139,273 2,11,75,211 S 1,041,316 S 1,273,515 S 13 entitiation Expenses NPT 12,603,232,233 1,11,172,2266 5,773,515 S 13,137 14,52,044 11,52,256 5,773,515 S 17 entit into Minemptible Credit Min 12,603,537 1,1,756,305 1,722,155 1,307,345 1,526,3323 1,1,1752,256 1,3173 1,325,335 1,11	nbilled Revenue		INDOCV		4 000 000 1	4,126,923	1B,546 \$	1,375,251 \$	136,995 \$	2.082.935
Forues TOH 3 735/1,587 5 736,553.785 5 291,772,121 5 1,041,316 5 60,343,567 5 5 7 5 133 Mentance Expenses Total 5 136,571,587 5 78 1,175,914 5 06,202,640 5 8,934,014 5 133 Internance Expenses NPT 5 508,149,420 5 203,056,537 5 1,175,914 5 06,202,640 5 8,934,014 5 133 Monotization Expenses NPT 2,861,397 1,175,914 5 06,202,640 5 8,934,014 5 133 Monotization Expenses NPT 2,861,397 1,175,206 4,1285,093 1,172,256 8 5,773,55 8 15,204,43 15,206,455 15,204,43 15,206 1 Intormediate Taxind 12,560,353 1,1756,220 5 2,294,569 1,1752,256 8 15,204,455 15,204,655 1,201,714 8 1,2	SM Taken to Balance Sheet		Deve		1,867,000 \$	715,724 \$	2,428 \$	_	21.339 \$	322,331
refues TOR \$ 13,571,587 \$ 291,772,121 \$ 1,041,316 \$ 106,202,640 \$ 6,934,014 \$ 133 as interance Expenses \$ 13,571,587 \$ 13,571,587 \$ 203,865,537 \$ 1,041,316 \$ 106,202,640 \$ 6,934,6014 \$ 135 \$ 13,571,587 \$ 5,773,515 \$ 13,571,551 \$ 13,571,551 \$ 13,571,551 \$ 13,571,551 \$ 13,571,551 \$ 13,571 \$ 13,5236 \$ 13,573 \$ 13,5236 \$ 13,533 \$ 11,122,256 \$ 5,773,515 \$ 13,523 \$ 13,5236 \$ 13,533 \$ 11,122,256 \$ 13,5236 \$ 13,533 \$ 11,122,256 \$ 13,5236 \$ 13,533 \$ 13,5236 \$ 13,533 \$ 11,122,256 \$ 13,5236 \$ 13,533 \$ 11,52,256 \$ 13,5236 \$ 13,5236 \$ 13,5236 \$ 13,5236 \$ 13,5236 \$ 13,5236 \$ 13,5236 \$ 13,5236 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 13,5236 \$ 11,52,526 \$ 13,5236 \$ 13,5236 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 11,52,526 \$ 11,52,524,533 \$ 11,52,524,533 \$ 11,				r	6	ب	\$	\$ `	· 5	
Montrization Expenses 105,202,640 5 105,202,640 6 9,304,014 5 133 Interacce Expenses 13,571,567 13,571,567 201,175,914 106,202,640 6 9,304,014 5 133 Interacce Expenses NPT 13,571,567 200,843,567 5 5,773,515 5 8 Amortization Expenses NPT 1,552,965 44,320,75 30,024 11,122,256 66,343,567 13 31 33 Amortization Expenses NPT 1,563,252 5,766 41,265 11,122,256 66,343,567 11,52,266 11,52,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,266 11 15,2266 11 15,2266 11 15,2266 11 15,2264 12 12 12 12 12 12 12 12<	al Operating Revenues		001	•						
S 5 13.5/1,587 5 11.75,914 5 60.343,567 5 5.773,515 5 22 Amorization Expenses 8 95,827,965 44,533,075 5 11,122,256 851,366 13 Amorization Expenses 8 95,827,965 44,533,075 5 11,122,256 851,366 13 Amorization Expenses 8 191,388 701 90,824 11,122,256 851,366 13 Amorization Expenses 8 133 41,533,075 5 5768,377 11,122,256 851,366 13 Amorization Expenses 8 12,603,322 5 5,768,377 41,532,094 115,5206 1 er Taxes 1 13,656,599 11,756,200 5 (12,121,467) (452,473) (55,532) Informulation Internation Credits 1 1,556,309 11,756,200 5 1,1756,201 5 37,726 5 Informulation Internation Credits 1 1,1556,200 5 1,13,500 5 37,0161 5 110,556 5 7,501,618 110,556 5 7,501,618 110,556 5 7,501,618 110,556 5 7,501,618 5 7,501,618 1,001,714	•		5		768,525,785 \$					133 005 340
Internance Expenses 5 508,149,420 5 203,895,537 5 1,175,914 6 60,343,567 5 5,773,515 5 8 340,924 11,122,256 8 5,773,515 5 8 13 9 Amoritation Expenses NPT 12,603,252 5,768,377 701 90,824 11,122,256 8 13,366 13 Amoritation Expenses NPT 12,603,252 5,768,377 11,122,056 11,122,056 11,50,66 11 er Taxes NPT 12,503,252 5,773,61 7,133 1,426,043 (166569) 115,006 1 er Taxes Taxino 1335,655 5,11,484 1,1,756,220 5 (2,771,487) (13,373) (145,043) (15,656) (15,714,67) (15,936) 115,006 11 infermutible Credit NTCHE 3,511,494 1,1,756,220 5 (2,271,487) (15,936) (12,930) (13,1530) (15,564,73) (5,564,73) (5,564,73) (5,564,73) (5,564,73) (5,564,73) <td>erating Expenses</td> <td></td> <td></td> <td>\$ 13,5/1,587</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	erating Expenses			\$ 13,5/1,587						
Amorization Expenses 5 508,149,420 \$ 203,885,537 \$ 1,175,914 \$ 60,345,67 \$ 5,773,515 \$ 22 Set Taxes 9,627,965 443,33075 340,924 11,122,256 861,366 13 Restrated 133,307 133,307 340,924 11,122,256 861,366 1 Restrand 133,307 133,307 131,307 (41,285 1,422,044 11,5206 1 Restrand 133,509 (1,355,509) (1,31,37) (422,043) (35,352) 1 Informutation Expense Taxino (3,61,494) (1,756,220 2,224,733 8 810,846 1 Information Expense (3,511,494 11,756,220 2,524,733 8 810,846 2 1 Information Expense (3,511,494 1,556,539 (3,51,443 1,55,204 1,55,244,733 8 810,846 2 1 Information Expense (3,511,494 1,756,220 5,321 5,321 3,37,647 <td< td=""><td>Deration and Maintenance Evnences</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Deration and Maintenance Evnences									
B B <td>Depreciation and Amortization Evanese</td> <td></td> <td></td> <td>69</td> <td></td> <td></td> <td>1,175,914 \$</td> <td></td> <td></td> <td>82 030 001</td>	Depreciation and Amortization Evanese			69			1,175,914 \$			82 030 001
er Taxes er Taxes restrant Tax Credit restrant T	correction Expense				95,827,965	44,533,075	340,924			13 083 004
Normetic Tax Credit Normetic Tax Credit 11,506 1 estiment Tax Credit 13,137 14,205 1,452,044 11,5206 1 estiment Tax Credit 13,137 (42,10,380) (13,137) (452,043) (56,659) informe Taxs Taxinv (4,010,380) (13,137) (1452,043) (56,659) informe Taxs Taxinv (4,010,380) (13,137) (1452,043) (56,659) informetible Credit (4,010,380) (11,756,220) (2,771,483) (11,756,220) (2,771,483) (3,511,494) (11,756,220) uptible Credits (3,511,494) (1,453,039) (2,221) (2,224,53) (12,524,733) (3,10,466) (2,771,450) uptible Credits (3,511,494) (1,453,039) (2,224,56) (2,234,56) (2,734,66) (2,771,460) uptible Credits (14,53,039) (1,453,039) (2,524,56) (2,524,56) (2,524,56) (2,524,56) note (3,511,494) (1,556,20) (2,771,46) (1,452,039) (2,714,66) (2,714,66) note (3,511,494) (1,452,039) (2,60,398) (2,714,66) (2,714,66) (2,714,66) note (0,6,550,882) (26,60,882) (2,60,782) (2,60,398) (roperty and Other Taxes				462,519	191,388	701	50.824	4 969	70.919
Taxing (13,137) (1452,043) (13,137) (1452,043) (36,553) income Taxes Taxing (60,553,342) (12,771,467) (13,137) (462,043) (35,352) income Taxes Taxing (60,553,342) (11,756,220) (13,137) (462,043) (35,352) into Interruptible Credit 11,756,220 (229,456) (12,554,733 8 810,846 12 into Interruptible Credit 3511,434 11,756,220 (229,456) 5 12,554,733 8 810,846 12 into Interruptible Credit 3.511,434 11,756,220 (229,456) 5 337,726 377,726 377,726 377,915 untible Credit 3.511,434 1,1453,039 5 5.321 5 387,916 5 12 untible Credit 3.511,434 1,1453,039 5 5.321 5 387,016,18 110 untible Credit 3.511,434 1,1453,039 5 5.321 5 3810,846 5 12 untible Credit 3.511,434 1,1453,039 5 5.321 5 3810,946 5 1432,396 2 untible Credit 5 1.00,574,829 5 268,907,462 5 1,432	modization of Investment Tay Credit			1 AN	12,603,252	5,768,377	41,285	1.452.044	115 206	1 883 613
Income Taxes (697,647) (19,836) (19,835) (55,352) (55,352) (55,352) (55,352) (55,352) (55,352) (55,352) (55,352) (55,352) (51,414) (10,111,56,200 (5,11,56,200 (5,11,56,200 (5,12,54,173 (5, 51,173 (5, 51,175 (5, 51,11,156,156) (5, 51,1756 (5, 51,11,156,156) (5, 51,1756 (5, 51,11,156,156) (5, 51,1756 (5, 51,11,156,156) (5, 51,1756 (5, 51,11,156,156) (5, 51,1756 (5, 51,11,156,156) (5, 51,1756 (5, 51,11,156,156) (5, 51,11,11,156) (5, 51,11,11,156) (5, 51,11,11,156) (5, 51,11,11,156) (5, 51,11,11,156) (5, 51,11,11,156) (5, 51,11,11,156) (5, 51,11,11,11,156) (5, 51,11,11,11,11,11,11,11,11,11,11,11,11,1	Ther Expenses				(4.010,380)	(1,835,509)	(13,137)	(462,043)	(36.659)	(599.369)
ari of Interruptible Credit (1/26,220 \$ 11/26,220 \$ 11/26,220 \$ 12,524,733 \$ 810,846 \$ 12 uptible Credit (1/26,220 \$ 11/26,220 \$ 11/26,22 \$ 37,726 \$ 11/26 \$ 12 uptible Credits (1/21,143 \$ 1,453,039 \$ 5,321 \$ 386,862 \$ 37,726 \$ 11/2 \$ 0 uptible Credits (1/2 \$ 0 uptible Cr	itate and Federal incrime Taxee				(6,055,342)	(2,771,467)	(19,836)	(697,647)	(55,352)	(004,008)
Uptible Credits NUTCRE (3,511,494 5 1,453,039 5 5,321 5 365,662 5 37,726 5 enses TOE \$ 661,974,693 \$ 1,453,039 \$ 5,321 \$ 365,662 37,726 \$ enses TOE \$ 661,974,693 \$ 262,964,659 \$ 1,301,714 \$ 84,719,596 \$ 11,432,396 \$ 11,432,396 \$ 11,432,396 \$ 11,432,396 \$ 2 ame TOM \$ 106,550,892 \$ 28,807,462 \$ (260,398) \$ 21,483,045 \$ 1,432,396 \$ 2	pecific Assignment of Internatible Credit			LAXING	54,997,459 \$		(229,458) \$		810,846 \$	12.595.597
Ministry Market Market<	Vocation of Interruptible Credits			NITODI				•	. •	,
enses TOE S 661,974,893 \$ 262,964,659 \$ 1,301,714 \$ 84,719,596 \$ 7,501,618 \$ 110, ame TOM \$ 106,550,892 \$ 28,807,462 \$ (280,398) \$ 21,483,045 \$ 1,432,396 \$ 22, 5 1,675,374,829 \$ 763,787,647 \$ 5,377,877 \$ 192,993,857 \$ 15,439,378 \$ 251,				INICHE						602,154
Ame TOM \$ 106,550,892 \$ 28,807,462 \$ 1,432,396 \$ 1,432,396 \$ 1,432,396 \$ 1,675,374,829 \$ 763,787,647 \$ 5,377,877 \$ 192,999,387 \$ 15,439,378 \$ 21,489,078 \$ 15,439,378 \$ 1,675,374,829 \$ 763,787,647 \$ 5,377,877 \$ 192,999,387 \$ 15,439,378 \$ 21,489,077 \$ 15,439,378 \$ 1,675,374,829 \$ 763,787,647 \$ 5,377,877 \$ 192,999,387 \$ 15,439,378 \$ 21,489,077 \$ 15,439,378 \$ 21,489,077 \$ 15,439,	al Operating Expenses		TOE	5						
ome ToM \$ 106.550,892 \$ 28,807,462 \$ (260.398) \$ 21,483,045 \$ 1,432,396 \$ 5 1,675,374,829 \$ 763,787 \$ 5,377,877 \$ 192,99,857 \$ 15,439,378 \$										110,570,215
\$ 1,675,374,829 \$ 763,787,647 \$ 5,377,877 \$ 192,999,857 \$ 15,439,378 \$	ity Operating Income		TOM	\$						22 435 134
\$ 1.675.574.829 \$ 763.784.7 \$ 5.377.877 \$ 192.999.857 \$ 15.439.378 \$	t Crist Bata Base									
				Ś			5.377,877 \$			251,306,756

12 Months Ended September 30, 2003

Description	Hef	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD	Rate LP-TOD
Cost of Service Summary Unadjusted							(inplication	101801101101	
Operating Revenues									
Sales to Members Pate Returnts		REVUC	R01 \$	10,725,254 \$	14,077,432 S	4.578.627	25 RAA 300 C	11 677 004 6	66 DEC 670
Intercompany Salas		REFUND	R01	132,469 \$	173,873 \$	56.551 \$	319.207 \$	147.383 \$	0/0/02/00
Off-System Sales		ICSALES	E01 \$	1,196,188 \$	1,443,915 \$	510,729 \$	2.588.053 \$	1.688.808 \$	7 308 709
Brokered Sales		STH2	USSALL \$	2,151,502 \$	2,771,246 \$	910,676 \$	4,601,328 \$	2.937.148 \$	13 000 352
Fordeited Discounts		BHKS	Energy \$	120,357 \$	145,283 \$	51,388 \$	260.403 \$	169.923 \$	735 382
Misc Service Revenues			FDIS	2,983 \$	3.915 \$	\$ 699	3.780 \$	1.686 \$	R 238
Rent From Flectric Proverty		HEVMISC	MISCR	49 40	7 \$	2	12 5		27
Other Electric Revenue				55,008 \$	78,384 \$	23,522 \$	121.098 \$	65.570 \$	327 925
Unbiled Revenue		UIHKEV	>	234,258 \$	316,267 \$	98,580 \$	501.452 \$	306.571 \$	1 408 848
DSM Taken to Balance Sheet		UNBHEV		34,589 \$	45,400 \$	14,766 \$	83,348 \$	37.178 \$	183.683
		MSO	H01 S	\$	•	•			-
Total Operating Revenues		TOR		14,652,613 \$	19,055,722 \$	6,245,511 \$	34.322.991 \$	16.877 156 S	BO 731 312
Operating Expenses			\$ 13,571,587						310,301,00
Operation and Maintenance Expenses			\$	9,677,914 \$	12.271.478 \$	4.189 207 \$	21 (184) 560 10	10 001 000 E	60 240 200
Octronation Evnerse				1,450,038	2,078,048	622,783		-	30,240,000 R 610 365
Property and Other Tayes				8,605	12,203	3,591	18,058	11,102	52.093
Amortization of Investment Tax Credit				196,750	281,477	84,110	433,502	233,230	1,172,056
Other Expenses				(62,506)	(89,566)	(26,764)	(137,941)	(74,214)	(372,951)
State and Federal Income Taxes			TAXINC	(04,030) 1 015 080 1	(135,238)	~	(208,280)	(112,057)	(563,125)
Specific Assignment of Interruptible Credit				¢ 006'612'1		490,481 \$	3,587,400 \$	1,322,623 \$	4,941,799
Allocation of Interruptible Credits			INTCHE \$	65,329 \$	92,644 \$	27,265 \$	137,101 \$	(1,637,062) 64.288 \$	(1,396,833) 395,496
Total Operating Expenses		TOE	\$	12,457,480 \$	16.115.860 \$	5 350 762 \$	28 175 177 C	4 602 137 11	000 000 FL
I fility Occuring Income									900'A/0'U
		TOM	-	2,195,133 \$	2,939,863 \$	894,749 \$	6,187,814 \$	2,425,364 \$	9,651,804
Net Cost Rate Base			\$	26,353,182 \$	37,552,466 \$	11,268,972 \$	58,015,865 \$	31,413,320 \$	157,107,283

Seelye Exhibit 19 - 35

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LOUISVILLE GAS AND ELECTRIC COMPANY Cost of Service Study Class Allocation	
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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 Bain TI E	Special
<u>Cost of Service Summary Unadlusted</u>								CONTRACTS
Operating Revenues								
Sales to Members Parte Refunds	REVUC	C R01	\$ 2,001,353 \$	4.926.961	143 040 6	♦ 010 010 0		
Internation Selection	REFUND		S 24,719 S	50.854 S		A 12/0/0	553,855 5	28,152,498
	ICSALES		\$ 200.054 \$	240.177 6		A 4/5'4/	6,841 \$	347,716
	SFRS	OSSALL	5 364 125 C	4ED 373 6		\$ 000 K47	53,610 5	3,428,285
Drowered Sales	BRKS	Enerov	50 130 F		30,061 \$	476,919 \$	93,489 \$	6,061,575
Fortested Discounts	FORDIS		9 000 S	24,100 5	1,877 \$	25,105 \$	5,394 \$	344,944
Misc Service Revenues	REVMISC				• •	.	۰ ۱	•
Hent From Electric Property	RENT			· · · · ·	φ	•	۰ ۱	
Other Electric Revenue	OTHREV			44,005 \$	1,088 \$	55,251 \$	2,412 \$	147.338
Unbitled Revenue				56,952 \$	4,072 \$	60,669 \$	10.094 \$	648 137
DSM Taken to Balance Sheet			6.454 S	15,890 \$	464 \$	19,577 \$	1.786 \$	60/ 00
	E C			s			4	10100
Total Operating Revenues	TOR		\$ 2.667.734 \$	5 828 277 6	907044		1	
Operating Expenses		\$ 13,571,587			6 the ins	\$ 912'260'/	727,481 \$	39,221,286
Operation and Maintenance Expenses								
Depreciation and Amortization Expenses			5 1,680,683 \$	2,987,623 \$	160,045 \$	3,320,032 \$	437.099 \$	27 076 233
Accretion Expense			277,050	1.363,409	29,200	1,730,013	64.211 \$	3 857 568
Property and Other Taxes		TOM	1,484	2,013	160	2,088	355 \$	23,571
Amortization of Investment Tax Credit			06830	162,135	3,913	203,978	8,615 \$	525.972
Other Expenses				(263,13)	(1,245)	(64,906)	(2,741) \$	(167,365)
State and Federal Income Taxes		TAXING	\$ 11/1/2) \$	(668'//)	(1,880)	(98,003)	(4,139) \$	(252,708)
Specific Assignment of Interruptible Credit			4 c110 \$	445,904 \$	3,560 \$	612,184 \$	82,195 \$	2,984,476
Allocation of Interruptible Credits		INTCRE	* 99C 11			•	\$	(477,600)
Total Occasion - C					\$ 112'1	15,854 \$	2,696 \$	178,952
I dial Operating Expenses	TOE		\$ 2,226,036 \$	4,846,878 \$	194,970 \$	5.721.241 \$	588 200 C	000 072 55
Utility Operating Income	HUL						* 067'000	00./43,030
	MO.		\$ 441,699 \$	961,499 \$	12,973 \$	1,310,977 \$	139,191 \$	5,472,188
Net Cost Hate base			\$ 4,937,296 \$	21,082,032 \$	521,108 \$	26,469,530 \$	1,155,329 \$	70.586.929

Description	Ref Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Taxable income Unadjusted</u>							6	Limitor
Total Operating Revenue		÷	768,525,785 \$	291,772,121 \$	1,041.316 \$	106,202,640 \$	8.934.014 \$	133 005 349
Operating Expenses		63	606,977,434 \$	251,208,440 \$	1,531,172 \$	72,194,863 \$	6,690,771 \$	97,974,617
Interest Expense	INTEXP	Υ	24,725,164 \$	11,316,450 \$	80,993 \$	2,848,632 \$	226,012 \$	3,695,288
Taxable Income	TAXINC	\$	136,823,187 \$	29,247,231 \$	(570,849) \$	31,159,146 \$	2,017,231 \$	31,335,444

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	Hate LP-TOD Primary
<u>Taxable income Unadlusted</u>									
Total Operating Revenue			ю	14,652,613 \$	19,055,722 \$	6,245,511 \$	34.322.991 \$	16.877.156 \$	80 731 312
Operating Expenses			\$	11,241,500 \$	14,511,044 \$	4,860,281 \$	24.547.778 S	13.129.168 \$	66 137 709
Interest Expense	INTEXP	P	Ś	385,986 \$	552,203 \$	165,007 \$	850,447 \$	457.553 \$	2.290.350
Taxable Income	TAXINC	Q	ŝ	3.025,127 \$	3,992,474 \$	1,220,223 \$	8,924,767 \$	3,290,435 \$	12,294,253

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Description	Ref	Ref Name	Allocation Vector	Rate Se	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
<u>Taxable income Unadlusted</u>										
Total Operating Revenue			•,	й Ф	2,667,734 \$	5,828,377 \$	207,944 \$	7,032,218 \$	727,481 \$	39,221,286
Operating Expenses			•	- -	,977,931 \$	4,400,974 \$	191,411 \$	5,109,057 \$	506,095 \$	30,764,622
Interest Expense		INTEXP	•1		72,566 \$	318,078 \$	7,677 \$	400,165 \$	16,901 \$	1,031,857
Taxable Income		TAXINC		-	617,237 \$	1,109,325 \$	8,856 \$	1,522,996 \$	204,485 \$	7,424,807

.

Description	Ref Name	Allocation Vector	i	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate CS	Rate LC	Rate LC
Cost of Service Summary Pro-Forma								A Instant	Alenning
Operating Revenues									
Total Operating Revenue Actual			63	768,525,785 \$	291,772,121 \$	1,041,316 \$	106.202.640 \$	8 034 014 C	133 ME 310
Pro-Forma Adjustments:						•			5+0°00000
Eliminate unbilled revenue Mismatch in final cost sociation		RO1	ю	(1,867,000) \$	(715.724) \$	(2.428) \$	(271 251) E	21 3301 C	THUS LOOP
To Reflect a Full Vest of the EAC Doc 15		Energy		(4,406,145)	(1,479,166)	(6.691)		(51,443) p	(105,331)
	FACH			547,241	181,639	1.202	87.109	11 617	120,023
To Reflect a Full Year of the FCB Roll-In	ECHREV			(11,228,429)	(4,264,952)	(15,362)	(1,630,456)	(127,642)	11 040 1521
Hemove off-system ECR revenues	ECHHI 1			723,260	255,297	937	110.897	9.089	133 401
Eliminate brokered sales				(1,929,923)	(798,593)	(2,924)	(212.071)	(20.734)	(330,945)
Eliminate ESM revenues	N JOHN J	, cnergy		(22,608,445)	(7,589,772)	(34,335)	(2,633,910)	(299.304)	(4.061.814)
Eliminate Rate Retund Acct		200		(6,974,780)	(2,763,963)	(7,154)	(1,009,115)	(80.480)	(1, 196, 285)
Eliminate DSM Revenue	NEWBO			(7,150,231)	(2,741,076)	(9.299)	(1,038,835)	(81.725)	(1.234.463)
Year End Revenue Adjustment				(3,277,501)	(2,771,657)		(106,973)	(25.623)	(340,279)
Adjustment for Merger savings		200		2,614,347	1,232,278	(6,993)	(279,531)		932.854
Adjustment for Customer Rate Switching	BATECIM	Inu ,		(2,758,795)	(1,057,598)	(3,588)	(400,817)	(31,532)	(476,296)
VDT Amortization and Sumradit				6,445	ı		•	Ī	
		VUINEV		44,485	17,356	57	6,447	505	7,617
Total Pro-Forma Operating Revenue			ŝ	710.260.314 \$	269.276191 \$	061 747 C	00 000 01 0		

12 Months Ended September 30, 2003

Description	Ref Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primarv	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD
Cost of Service Summary Pro-Forma			-		K and a second sec	(million		
Operating Revenues								
Total Operating Revenue Actual		\$	14,652,613 \$	19.055.722 \$	6.245.511 \$	3 100 CCL PE	16 077 166 6	
Pro-Forma Adjustments:						0 100'370'40	¢ 0C1'//0'01	80, /31, 312
Eliminate unbilled revenue Mismatch in fuel cost recovery		R01 \$	(34,589) \$	(45,400) \$	(14,766) \$	(83.348) \$	(37 178) \$	(103 601)
To Reflect a Full Year of the FAC Roll-In		Energy	(98,406)	(118,786)	(42,016)	(212,910)	(138.932)	(601.261)
Remove ECR revenues	ECREV		16,117	24,738	5,030	28,206	10,866	20.692
To Reflect a Full Year of the ECR Roll-th	FORM		(508,702)	(275,776)	(89.065)	(505,167)	(223,730)	(1,130,594)
Remove off-system ECR revenues		PI PDT	14,864	21,249	5,484	35,195	16,754	67,122
Eliminate brokered sales		Enerov	(GDB,GE) (CDB,G23)	(50,917)	(14,985)	(75,351)	(46.325)	(217,365)
Eliminate ESM revenues	ESMREV	(Annual)	(300,047)	(003,504) (164,625)	(215,588)	(1,092,466)	(712,877)	(3,085,143)
Eliminate Hate Refund Acci Eliminate DSM Excerts		R01	(132,469)	(173.873)	(56,551) (56,551)	(301,827)	(135,771)	(645, 195)
Year End Revenue Adjustment	DSMREV		(14,688)	(16,281)	-	-	[coc'2+1]	(703,468)
Adjustment for Merger savinos		100		566,077		147,900		
Adjustment for Customer Rate Switching	RATESW		(111,16)	(67,086)	(21.819)	(123,161)	(54,936)	(271,421)
VDF Amortization and Surcredit		VDTREV	815	1,070	349	1.955	RG7	6,445 4 284
Total Pro-Forma Operating Revenue		•					3	toy'r

73,991,724

15,413,511 \$ 867

31,822,810 \$

5,748,364 \$

18,146,409 \$

13,474,471 \$

÷

Total Pro-Forma Operating Revenue

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 Contracte
Cost of Service Summary Pro-Forma										
Operating Revenues										
Total Operating Revenue Actual				S 2,667,734	34 \$	5,828,377 \$	207,944 \$	7.032.218 \$	727 481 \$	390 221 286
Pro-Forma Adjustments:										
Elimmate unbilled revenue Mismatch in fuel cost recovery			HOI	\$ (6,454)	154) \$	(15,890) \$	(464) \$	(19,577) \$	(1.786) \$	(60) 702)
To Reflect a Full Year of the FAC Brul-In			Energy	(16,4	[28]	(19,759)	(1,535)	(20,526)	(4,410) \$	(282.033)
Remove ECR revenues					8	(3,891)	156	(1.432)	\$ 161	23.036
To Reflect a Full Year of the ECR Roll-In				(40,2	(96)	(98,342)	(3,010)	(121,526)	(11,097) \$	(543,453)
Remove off-system ECR revenues			DI DOT	3.0	88	6,611	212	9,072	811 \$	33.157
Eliminate brokered sales					55	(8,400)	(699)	(8,714)	(1,481) \$	(38,352)
Eliminate ESM revenues		ESMORY	cincilly	7'52) (94'7	46)	(101, 383)	(7.875)	(105.321)	(22,630) \$	(1,447,143)
Eliminate Rate Retund Acct						(57,193)	(1.416)	(65,875)	(6,308) \$	(335,874)
Eliminate DSM Revenue		DSMRFV	2	(54'/	(61	(60,854)	(1,778)	(74,974)	(6,841) \$	(347,716)
Year End Revenue Adjustment		YREND		•			,		ب ۱	•
Adjustment for Merger savings		ì	501			2222	(1,159)	17,114	5,808 \$	•
Adjustment for Customer Rate Switching		RATESW	2	(/f:c'fi)	()2	(23,479)	(989)	(28,928)	(2,639) \$	(134,160)
VDT Amortization and Surcredit			VDTREV	' -	146	364	, 10	- 453	4 °	2,148
Total Pro-Forma Operating Revenue			•	2,464,069	\$ 69	5,449,160 \$	189,730 \$	6,611,985 \$	677,745 \$	36,000,104

Description	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			ы	508.149.420 \$	203 A60 537 \$	1 175 014 6			
Depreciation and Amortization Expenses			÷				00,040,000 4	8 010,210 b	82,930,001 13 083 004
Promodul Expense				462,519	191,388	701	50.824	4.969	70.313
Amortization of Invoctiment Tour Contract		NPT		12,603,252	5,768,377	41,285	1,452,044	115.206	1.883.613
Other Exnenses				(4,010,380)	(1,835,509)	(13, 137)	(462,043)	(36,659)	(599,369)
State and Federal Income Taxes		TUDIOUT		_	_	(19,836)	_	(55,352)	(904,998)
Specific Assignment of Interruptible Credit				27,438,045 \$	147,302 \$	(288,673) \$	8,638,202 \$	522,282 \$	8,261,614
Allocation of Interruptible Credits		INTCRE		3,511,494 \$	1,453,039 \$	5,321 \$	385,862 \$	37,726 \$	602,154
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery		Energy		(2.005.300) \$	(673-190) \$	3 (3 045) \$	\$ 1063 EFC)	(76 E 17) C	(120 030)
Remove ECR expenses		ECRREV			(670,920) \$	(2.417) \$	(200,020) # (256,487) \$	\$ (b2002)	(102 30E)
Eliminate Drokered Sales expenses		Energy			(8,402,958) \$	(38,013) \$	(2,916,114) \$		(4,497,006)
Tear and Exherises adjustment		DSMHEV		-	(2,773,781) \$		(109,057) \$	_	(340,540)
Adjustment to annualize depreciation expanse		THENU		1,458,544 \$	687,488 \$	(5,575) \$	(155,950) \$		520,439
Depreciation acjustment				4 14/'SCS'D	4,163,/52 \$	31,876 \$	1,039,911 \$	79,601 \$	1,307,470
Labor adjustment		E I		018,580 5	477 707 C		, . , .		
Adjustment for pension and post Ret Exp. (See Functional Assignment)	() ()	Ì				A +2-10		Q,491 &	130,863
Storm damage adjustment		SDALL		70,492 \$	46,793 \$	694 \$	9.491 \$	283 \$	5.995
Adjustment to eliminate advertising expanse (See Functional Assignment)	ent)								
Aunoritzation of ECM such such success		OMT		333,580 \$	133,832 \$	772 \$			54,440
Remove one-utility cost (See Functional Assimment)		IDH		58,333 \$			8,475 \$	667 \$	10,071
Adjustment for injuries and damages (See Functional Assignment)									
Adjustment for VDT net savings to shareholders		LBT		5,640,000 \$	2,687,975 \$	19,612 \$	701,192 \$	52,132 \$	803,485
Adjustment for merger savings				19,427,401 \$		67,554 \$			2,767,663
MISO Schedule 10 one time credit				(2,/22,005) \$	(1,297,284) \$	(9,465) \$	_		(387,782)
Adjustment cumulative effect of accounting change		DET		5 280 909 S	2 454 139 \$	18,788	6 2/6'//	/,023 \$	6/9'171
Adjustment for IT staff reduction		LBT		(431,834) \$	(205,808) \$	(1,502) \$		2 (2665)	(61.520)
Hermove Alstom Expenses		PLPPT		(2,157,640) \$	(892,821) \$	(3,269) \$		(23,181) \$	(369,994)
Adjustment for connects investiony write-on Adjustment for connorate refice lease				(1,373,632) \$	(632,514) \$	(4,612) \$	~	(12,422) \$	(203,454)
Artilitetment for particle fitne write of		5		1,198,420 \$	2 III / 28	6,254 \$		16,623 \$	256,206
Adjustment for Cane Run repair refund		Criergy PI PPT		(1,416,/11) S 3 588 000 C	(475,597) \$	(2,152) \$ £ 425 \$	(165,048) \$	(18,755) \$	(254,525)
VDT Amortization and Surcredit		VDTREV		(224,718) \$	(87,676) \$	(286) \$	(32.570) \$	20,040 3	(38 480)
Total Expense Adjustments				7,834,614	6,415,950	84,995	980,305	(55.451)	545,434
Total Operating Expenses	TOE		49	642,250,092 \$	257,771,692 \$	1,327,494 \$	81,813,370 \$	7,157,603 \$	106,781,665
Net Operating Income – Pro-Forma			\$	68,010,222 \$	11.504,499 \$	(375,757) \$	16,495,444 \$	1,050,912 \$	16,743,309

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12 Months Ended September 30, 2003

Seelye Exhibit 19 - 43

6.66% 251,306,756

15,439,378 \$ 1.00%

192,999,857 \$ 8.55%

5,377,877 \$ -6.99%

763,787,647 \$ 1.51%

1,675,374,829 \$ 4.06%

69

Net Cost Rate Base Rate of Return

Description	Ref Name	Allocation e Vector	5	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									
Orerstion and Meintennesse Evenance									
Depreciation and Amortization Expenses			••	9,677,914 \$	12,271,478 \$	4,189,707 \$	21,080,560 \$	12,934,903 \$	58,240,608
Accretion Expense				1,450,038	2,078,048	622,783	3,224,777	1,688,978	8,610,365
Property and Other Taxes		TON		8,605	12,203	3,591	18,058	11,102	52,093
Amortization of Investment Tax Credit				00/ 061	241.477	84,110	433,502	233,230	1,172,056
Other Expenses				(000-200)	(000'00)	(Z0,/D4)	(137,941)	(74,214)	(372,951)
State and Federal Income Taxes		TXINCPE	¥		(100/200)	~	~	_	(563,125)
Specific Assignment of Interruptible Credit			•		¢ 762'500'1	\$ CAC'007		\$ 995'18/	2,314,208
Allocation of Interruptible Credits		INTCRE	9	65,329 \$	92.644 \$	27,265 \$	137,101 \$	(1,037,U02) 84,288 \$	(1,396,436) 395,496
Adjustments to Operating Exmenses									-
Eliminate mismatch in fuel cost recovery		Langui	ţ		- 1000 L				
Remove ECR expenses		ECREEV		(44'/90) \$	(04,061) \$	(19,122) \$	(96,898) \$ (30,150) \$		(273,643)
Eliminate brokered sales expenses		Energy	,		(674,807) \$		(12/408) 3	(30,190) \$ (581,057) \$	(1//,854)
Eliminate DSM Expenses		DSMREV					\$ 'n n'nn*' i)	-	(760'01+'0)
Year and Expense adjustment		YREND			315,814 \$, ,	82.513 \$		•
Adjustment to annualize depreciation expense		DET	9 7	135,576 \$		58,229 \$	301,511 \$	157.916 \$	805.053
Uepreciation adjustment		DET	÷	<i>ه</i>		, ,	• ••		
Adjustment Adjustment for reaction and not Rep 200 - 1 1000	:	LBT	\$	13,957 \$	18,905 \$	6,268 \$	31,008 \$	17,191 \$	83,240
Auronitent for perision and post her Exp. (See Functional Assignment) Shirm damave adjustmant	ssignment)		•						
Adjustment to eliminate advertising expense (See Functional Assignment)	Assignment)	SUALL	'n	454 \$	719 \$	221 \$	1,509 \$	6 5	2,235
Amortization of rate case expenses	(mana)	OMT	u i		8 056 %	2 7EA 6		0 101 C	666 86
Amortization of ESM audit expenses		R01	• ••	1.081 \$	1.418 \$	461 5	2.604.5	1162 5	201230
Remove one-utility cost (See Functional Assignment)					•			*	
Adjustment for injuries and damages (See Functional Assignment)	ment)								
Adjustment for VDF net savings to shareholders		LBT	\$	85,697 \$		38,487 \$		105,554 \$	511,087
		181	\$			132,571 \$		363,588 \$	1,760,479
AUCO CAPACIAN OF THEIGHT ARTONIAZABUM EXPENSES			69 ((41,360) \$	-	(18,575) \$		(50,943) \$	(246,664)
Adjustment cumulative effect of acroningion channe			A 6	13,201 \$	18,721 \$	5,510 S		17,032 \$	79,919
Adjustment for IT staff reduction			n u		14,010 4 / 6 6071 4				474,502
Remove Alstom Expenses		PLPPT	,		(10000) (26,925)	(16.753) \$	\$ (7/C'61) \$ (676 P8)	(8,082) \$	(38,132)
Adjustment for Obsolete inventory write-off		PLT	\$		(30,339) \$	(9.076) \$			(126.098)
Adjustment for corporate office lease		LBT	\$	27,326 \$	37,012 \$	12,272 \$			162.970
Adjustment for carbide lime write-off		Energy	6 9	(31,641) \$	(38, 193) \$	(13,509) \$	(68,457) \$	(44,671) \$	(193,324)
Aujustment for Cane Hun repair retund		PLPPT	<i>и</i> я (66,753 \$	94,662 \$				404 112
Total Emotion Adjustments		VDTREV	\$	(4,116) \$	(5,407) \$	(1,762) \$	(9,874) \$	(4,381) \$	(21,640)
				(70,724)	335,695	(15,492)	(16,383)	(188,715)	(409,490)
Total Operating Expenses	TOE		\$	11,914,342 \$	15,912,032 \$	5,131,183 \$	27,028,109 \$	13,722,018 \$	68,042,428
Net Operating Income – Pro-Forma			\$	1,560,129 \$	2,234,377 \$	617.180 \$	4.794.701 \$	1.691.493 \$	5 949 296
Net Cost Rate Base			€	26,353,182 \$	37,552,466 \$	11,268,972 \$	58,015,865 \$	31,413,320 \$	157,107,283
Rate of Return				5.92%	5 95%	5 4R ⁶²	17636 8	C 38%	9 70e/
			-		L/ 2212		E/24/2		N C 1 'S

12 Months Ended September 30, 2003

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5 3.320,032 5 437,099 5 3.320,032 5 437,099 5 3.320,032 5 437,099 5 2.03978 6.615 6.615 6.615 6.615 6.1741 5 3.21,340 5 5.633 5 3.21,340 5 2.6339 5 15,854 5 2.6339 5 15,854 5 2.6339 5 15,854 5 2.6339 5 15,854 5 2.693 5 161,753 5 6.004 5 161,753 5 6.004 5 161,753 5 6.004 5 161,753 5 14,269 5 161,753 5 6.004 5 161,753 5 14,269 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Description Ref N	Name Vector	-	Hate LP-100 Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OI	Street Lighting Bate Tr F	Special
Control S 1500.05 2.897.63 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 5 320.00 <	Cost of Service Summary Pro-Forma								
Interface 1 100,403 1 200,00 3 200,00 200,00	Operating Expenses								
Non-state 1	Operation and Maintenance Economic								
Contract Control Contro Control <thcontrol< th=""> <th< td=""><td>Depreciation and Amortization Expenses</td><td></td><td>\$</td><td></td><td></td><td></td><td></td><td></td><td>27.076.233</td></th<></thcontrol<>	Depreciation and Amortization Expenses		\$						27.076.233
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Accretion Expense			277,050	1,363,409	29,200	1,730,013		3.857.568
Off interfact (1,3)	Property and Other Taxes	NPT		1,484	2,013	160	2,088		23,571
Rest mentality Concert as mentality Concert as mentality <thconcert as<br="">mentality Concert as menta</thconcert>	Amortization of Investment Tax Credit			022 112	162,135	3,913	203,978		525,972
Monter of memory have Description TONCPF 5 193777 5 202,063 5 19307 19307 <td>Other Expenses</td> <td></td> <td></td> <td>(07.7.1)</td> <td>(265,16)</td> <td>(1.245)</td> <td>(64,906)</td> <td></td> <td>(167,365)</td>	Other Expenses			(07.7.1)	(265,16)	(1.245)	(64,906)		(167,365)
Ofmer differencial Unchet 5 11,26 5 15,346 5 35,30 5 35,30 5 35,30 5 35,30 <td>State and Federal income Taxes</td> <td>TXINCPE</td> <td>ų</td> <td>_</td> <td>(1// 899)</td> <td></td> <td>~</td> <td>-</td> <td>(252,708)</td>	State and Federal income Taxes	TXINCPE	ų	_	(1// 899)		~	-	(252,708)
Interruption NUCIDE 1 1.1.206 5 1.2.21 5 1.2.71 5 1.2.61 5 2.2.66 Constraint framework Entropy 5 (1.2.40) 5	Specific Assignment of Interruptible Credit		9		ZUZ,498 \$			59,390 \$	1,730,520
Constrained frequencies Effective S (7.49) S (7.40) S S	Allocation of Interruptible Credits	INTCRE	69		15,284 \$				(477,600)
Regy Every	Adjustments to Operating Expenses.							-	202'011
Mer Exponse Eventse	Eliminate mismatch in fuel cost recovery	La caracteria.	•						
auto biolene control contro control control	Remove ECR expenses	Creaty Creaty	•			(698) \$	~	(2,007) \$	(128,357)
Constrained Constrained <thconstrained< th=""> <thconstrained< th=""></thconstrained<></thconstrained<>	Eliminate brokered sales expenses	Fineral	.			(474) \$	-	(1,746) \$	(85,491)
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Eliminate DSM Expenses	DSMREV	9 4			(g./19) 5	-	(25,054) \$	(1,602,194)
	Year end Expense adjustment	YREND	÷ 47						•
Cellor instantiant DET 5 2.365 5 771 5 7.77 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72 5 7.72	Adjustment to annualize depreciation expense	DET	9 67					3,240 \$	•
andlestime Left 5 2.565 5 5,797 2 6,433 5 6 4,132 zation of ESM and themeloses Deft D	Depreciation adjustment	DET	• 69					6,004 \$	360,676
American of post let Exp. Sac Functional Assignment) SOAL 5 15 5 5 5 American of post let Exp. (Sac Functional Assignment) SOAL 5 164 5 15 5 5 5 Station of Exp. (Sac Functional Assignment) SOAL 5 1.103 5 1.961 5 5 5 5 Station of Exp. (Sac Functional Assignment) Bit 5 1.103 5 1.55 5 5 5 5 ment for injuries and damages (Sac Functional Assignment) Bit 5 1.581 5 5.553 5		LBT	с о						• • •
SOALL 5 164 5 487 5 5 6 5 2 ratio distance advention cation of risk exceptores Concord if reacted exponses 0MT 5 1103 5 15 5 60 5 25 ratio of risk exceptores Concord if rate case exponses 0MT 5 1103 5 15 5 612 5 2173 5	Adjustment for pension and post Ret Exp. (See Functional Assignment)				*			A 17/0	10.18
constrained in the constraint of all constraints and intervents OMT 5 1,103 5 1,5 2,179 5 26 cation of all constraints constraints constraints 1,103 5 1,103 5 2,179 5 56 cation of all constraints constraints constraints constraints 5 5 6 5 1,123 5<	oronn uanvage acjustment Adrustment to aliminate achiertisino ovococo (200 E. contra1 A		÷		487 \$			27 5	908
crastion of ESM audit expension 0MI 5 1.103 5 1.961 5 2.179 5 2 ment for rights and damages (see f-incrinding Assignment) LET 5 5.668 5 1.553 5 6 ment for rights and damages (see f-incrinding Assignment) LET 5 5.668 5 1.133 5 9 49 5 4.142 ment for rights and damages (see f-incrinding Assignment) LET 5 5.668 5 1.1717 5 1.633 5 9 4.142 ment for rights and damage LET 5 5.646 5 1.7177 5 1.633 5 1.4268 ment for regret anomication expanses LET 5 5.646 5 1.233 5 1.428 ment for regret anomication expanses LET 5 5.273 5 1.233 5 1.236 ment for regret anomication expanses LET 5 1.2153 5 1.213 5 1.213 ment for regret anomication expanses LET 5 1.213 5 1.213 5 1.213 ment for regret anomication expanses LET 5 1.213 5 1.213 5 1.2133 </td <td>Amortization of rate case exmenses</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ì</td> <td></td>	Amortization of rate case exmenses							ì	
ment or number efformation 15	Amortization of ESM audit expenses	E CM	69 6		1,961 \$			287 \$	17,774
ment for injuries and carages (See Functional Assignment) LBT \$ 15,871 \$ 5,5591 \$ 1633 \$ 3,39,498 \$ 4,142 ment for ingressions LBT \$ 5,646 \$ 1633 \$ 3,39,495 \$ 4,142 ment for merger samps LBT \$ 5,646 \$ 1633 \$ 3,39,495 \$ 4,142 ment for merger samps LBT \$ 5,553 \$ 12,556 \$ 13,002 \$ 1,123 ment for merger samps LBT \$ 5,564 \$ 12,555 \$ 1,323 \$ 1,328 ment for merger samps LBT \$ 5,564 \$ 12,555 \$ 1,329 \$ 1,328 ment for merger samps LBT \$ 5,523 \$ 12,555 \$ 1,329 \$ 1,329 ment for the same codit LBT \$ 6,600 \$ 11,349 \$ 2,324 \$ 2,324 \$ 5,3203 \$ 1,450 ment for the same codit LBT \$ 6,600 \$ 11,349 \$ 1,223 \$ 1,323 \$ 1,323 \$ 1,323 ment for the same codit LBT \$ 5,503 \$ 1,343 \$ 1,343 \$ 1,323 \$ 1,324 \$ 1,323 m	Remove one-utility cost (See Functional Assignment)	2	Ð		496 \$			56 \$	2,837
Image for more reavings to shareholders LBT 5 15,871 5 5566 5 1653 5 14,286 ment for medie random services LBT 5 5,666 5 15,665 5 14,286 ment for medie random LBT 5 5,666 5 15,505 5 17,177 5 17,177 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,466 5 14,266 5,416 5 5,566 5 14,266 5,526 5 14,266 5 14,266 5 15,517 5 15,517 5 15,217 5 15,217 5 15,217 5 15,217 5 15,217 5	Adjustment for injuries and damages (See Functional Assignment)							<i>(</i> , , ,	•
Ment for merger amonization expenses LBT 5 5,646 <	Adjustment for VDT net savings to shareholders	LBT	4	15.871 \$	36 501	1620 €			•
Ament for marking in mortation exponses Left 5 (7,50) 5 (7,17) 5 (7,9) 5 (1902) 5 (1,902) 5	Adjustment for merger savings	LBT	- 49	54.668 \$	122.595 \$	5.646 \$		4,142 \$	231,5/8
PLTRT 5 12,277 5 3,089 5 3,204 5 4,504 5 4,504 5 4,504 5 4,504 5 4,504 5 4,504 5 5 5,505 5 1,201 6 6 5 7,405 1,131 6 1,201 6 1,201 6 <th1,201< th=""> <th20< th=""> <th2,505< th=""></th2,505<></th20<></th1,201<>	Adjustment for merger amortization expenses MISO Schedule to ano time and the	L8T	\$			\$ (162)		14,200 \$	1921/16/
Ment for T start reduction and for T start reduction UEL 5 15,268 5 75,135 5 1600 5 95,338 5 3530 5 3530 5 3530 5 3530 3530 35300	Adjustment cumulative effect of eccuration change	PLTRT	\$			246 \$		545 \$	36.161
Re Astom Expenses PLPT 5 (1,21) 5 (125) 5 (125) 5 (126) 5 (126) 5 (126) 5 (125) 5 (125) 5 (126)<	Adjustment for IT staff reduction		və 4					3,539 \$	212,584
ment for Obsolete inventory write-off PLT 3 (0,523) 5 (1,656) 5 (1,43) 5 (1,44) 5 (1,456) 5 (1,456) 5 (1,43) 5 (1,43) 5 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1 (1,33) 1	Remove Atstorn Expenses	DI DOT	A 6					(317) \$	(12,731)
Then tor corporate office lease LBT %	Adjustment for Obsolete inventory write-off		9 4					(1,656) \$	(109,957)
ment for carbine write-off Energy 5 (5,22) 5 (1,33) 5 (23) 5 (1,33) ment for carbine mitte-off Energy 5 (1,512 5 (1,513) 5 (1,33) 5 (1,33) ment for Carbine mitte-off Energy 5 (1,512 5 (1,513) 5 (1,33) 5 (1,33) ment for Care Run repair retund ThePT 5 11,512 5 (1,53) 5 (1,33) 5 (1,418) mont storcadit Untertund Transfer 1,454 208,696 866 274,45 16,200 5 (1,418) Adjustments T 1,454 208,696 866 274,45 16,200 5 (1,418) Kolustments T 1,454 208,696 866 274,929 1,522 Expenses TOE S 2,139,153 4,812,168 8 18,328 5,705,326 5,67,007 Income – Pro-Forma TOE S 234,907 5 21,002,022 5 110,738 Base S 4,337,256 S 21,002,022 5 1,102 906,653 1,10,738 Base S 3,02%	Adjustment for corporate office lease	I BI	.					(332) \$	(56,553)
ment for Care Run repair retund Pip F7 5 11,512 5 15,124 5 16,500 5 17,431 ment for Care Run repair retund ment for Care Run repair retund VOTREV 5 11,512 5 15,124 5 16,200 5 2,744 monit stornation and Surcredit VOTREV 5 1,454 208,696 866 274,929 1,520 2,744 All ustments 1,454 208,696 866 274,929 1,522 2,753 2,760 All ustments 1,454 2,08,696 866 274,929 1,522 2,753 2,763 All ustments 1,454 2,08,696 866 274,929 1,522 2,733 2,733 Expenses 10E 5 2,139,163 4,312,168 8,8328 5,705,326	Adjustment for carbide lime write-off	Enerny	•					1.321 \$	73,843
montation and Surcredit VOTREV 5 (738) 5 (1359) 5 (229) 5 (200) Adjustments 1,454 208,696 866 274,929 1,522 (206) Adjustments 1,454 208,696 866 274,929 1,522 Expenses 10C 5 2,139,153 4,812,168 5 188,328 5,705,326 5 567,007 Income - Pro-Forma 5 324,907 5 636,992 5 1,402 5 906,659 5 110,738 Base 5 4,937,296 5 21,082,022 5 521,108 26,469,530 1,155,329	Adjustment for Cane Run repair retund	PLPPT	• •	(3,2,2,2)				(1,418) S	(90,682)
Autownents 1,454 206,696 666 274,929 1,522 Expenses TOE \$ 2,139,163 \$ 4,812,168 \$ 5,705,326 \$ 567,007 Expenses 5 324,907 \$ 2,139,163 \$ 4,812,168 \$ 5,705,326 \$ 567,007 Income – Pro-Forma 5 324,907 \$ 6,36,992 \$ 1,402 \$ 906,659 \$ 110,738 Base 5 4,937,296 \$ 21,002,022 \$ 521,108 \$ 26,469,530 \$ 1,155,329 Base 5,576 5,21,002 \$ 521,108 \$ 26,469,530 \$ 1,155,329	VUT Amortization and Surcredit	VDTREV	- 69	(138) \$	(1.836) \$			2, 154 5, 12	182,851
Expenses TOE \$ 2,139,163 \$ 4,812,168 \$ 5,705,326 \$ 567,007 Income – Pro-Forma \$ 324,907 \$ 636,992 \$ 1,402 \$ 906,659 \$ 110,738 Base \$ 4,937,296 \$ 21,002,032 \$ 521,108 \$ 26,469,530 \$ 1,155,329 Base 6.56% \$ 3.02% 0.77% 0.77% 3.434 0.666				1,454	208,696		1_	1.522	(258.978)
Income – Pro-Forma 5 324,907 5 636,992 5 1,402 5 906,659 5 110,738 Base 5.8% 3.02% 0.77% 3.434,002 5 521,108 5 26,469,530 5 1,155,329		Ш	\$						
Base 5 324,907 5 636,992 5 1,402 5 906,659 5 110,738 Base 5 4,937,296 5 21,082,032 5 21,108 26,469,530 5 1,155,329 Base 6.56% 3.02% 0.77% 3.4342 6.56%	Net Orersting Income Des Examp								101 1007170
Base 5 4,937,296 \$ 21,082,032 \$ 521,108 \$ 26,469,530 \$ 1,155,329 6.56% 3.02% 0.77% 3.43*2 0.77%			69		636,992 \$		906,659 \$	110,738 \$	3,763,940
6.58% 3.02% 0.27% 3.43%	Net Cost Rate Base		\$					1,155,329 \$	70,586,929
6.58% 3.02% 0.77% 3.43%	Rate of Return								
				6.58%	3.02%	0.27%	3.43%	9.58%	5.33%

Seelye Exhibit 19 - 45

LOUISVILLE GAS AND ELECTRIC COMPANY Cost of Service Study Class Allocation

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12 Months Ended September 30, 2003

Description	Ref	Ref Name	Allocation Vector		Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Laxable income Pro-Forma</u>							-			7
Total Operating Revenue				\$	710,260,314 \$	269,276,191 \$	951,737 \$	98,308,814 \$	8.208.514 \$	123 524 975
Operating Expenses				us;	614,812,048 \$	257,624,389 \$	1,616,167 \$	73,175,168 \$	6.635.320 \$	98.520.052
Interest Expense		INTEXP		÷	24,725,164 \$	11.316.450 \$	80.993 \$	2,848,632 \$	226,012 \$	3,695,288
Interest Syncronization Adjustment			INTEXP	ŝ	(98,001) \$	(44,854) \$	(321) \$	(11,291) \$	(896) \$	(14,647)
Taxable Income		TXINCPF		÷	70,821,103 \$	380,206 \$	(745,102) \$	22,296,306 \$	1,348,078 \$	21,324,282

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Description	Ref Name	Allocation e Vector	lion	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primarv	Rate LP Secondary	Rate LP-TOD Tranemiseion	Rate LP-TOD
<u>Taxable income Pro-Forma</u>									6 100 11 1
Total Operating Revenue			69	13,474,471 \$	18,146,409 \$	5.748.364 \$	31.822.810 \$	15413511 \$	100 FT
Operating Expenses			.09	11.170.776 \$	14 R46 740 S	4 844 7B0 C	24 E 31 204 E		477'166'C
Interest Expense	INTEXP	ЧX	¢.	385 096 \$			9 tao'ioo'ta	12,940,403	02/78/220
Interest Syncronization Adjustment			• •		\$ 502'Zec	165,007 \$	850,447 \$	457,553 \$	2,299,350
			~	(1,530) \$	(2,189) \$	(654) \$	(3,371) \$	(1,814) \$	(9,114)
i axable income	1XIN	IXINCPF	S	1,919,239 \$	2,749,654 \$	739,222 \$	6,444,340 \$	2,017,319 \$	5,973,268

Description	Ref Name	ĺ	Allocation Vector	-	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
<u>Isxable income Pro-Forma</u>										
Total Operating Revenue				69	2,464,069 \$	5,449,160 \$	189,730 \$	6.611,985 \$	677,745 \$	36,000,104
Operating Expenses				s	1,979,386 \$	4,609,670 \$	192,277 \$	5,383,986 \$	507,617 \$	30,505,644
Interest Expense	-	INTEXP		s	72,566 \$	318,078 \$	7.677 \$	400,165 \$	16,901 \$	1,031,857
Interest Syncronization Adjustment			INTEXP	s	(288) \$	(1,261) \$	(30) \$	(1,586) \$	(67) \$	(4,090)
Taxable Income	F	TXINCPF		\$	412,405 \$	522,673 \$	(10,194) \$	829,420 \$	153,294 \$	4,466,693

Description	Ret	Иате	Allocation Vector		Totai System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary - Pro-Forma (Processed Detect)									l anna a	
Operating Revenues										
Total Operating Revenue Actual				\$	710,260,314 \$	269.276.191 \$	951 737 \$	08 308 814 ¢		200 803 004
Pro-Forma Adjustments:									¢ \$10,200,0	6/6,926,621
To Reflect Proposed Increase to Uttimate Consumers To Reflect Proposed Increase in Miscellaneous Charges			MISCH	6	63,631,992 \$ 410,061 \$	26,277,410 \$ 305,284 \$	156,774 \$	8,974,815 \$ 104.713 \$	767,146 \$	10,828,904
Total Pro-Forma Operating Revenue				\$	774,302,366 \$	295,858,884 \$	1,108,511 \$	107,388,343 \$	8,975,662 \$	134,353,906
Operating Expenses										
Total Operating Expenses			·	69	634.415.478 S	251.355 742 \$	1 242 400 \$	80 833 065 \$	7 242 064	
Total Pro-Forma Adjustments										162,062,001
					7,834,614	6,415,950	84,995	980,305	(55,451)	545,434
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 \$	268,607,701 \$	1,391,400 \$	85,514,495 \$	7,470,318 \$	111,195,906
Net Operating Income – Pro-Forma				ŝ	105,946,556 \$	27,251,183 \$	(282,889) \$	21,873,848 \$	1,505,344 \$	23,158,000
Net Cost Rate Base				\$	1,675,374,829 \$	763,787,647 \$	5,377,877 \$	192,999,857 \$	15,439,378 \$	251,306,756
Rate of Return					7005 9	/01-2 C	- 000	11 6001		

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LOUISVILLE GAS AND ELECTRIC COMPANY Cost of Service Study Class Allocation

12 Months Ended September 30, 2003 Seelye Exhibit 19 - 49

Description	Ref Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate L.P. TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary – Pro-Forma (Proposed Rates)									
Operating Revenues									
Total Operating Revenue Actual			-	13 474 471 \$	18 146 400 \$				
Pro-Forma Adjustments:			,		¢ 601-01-01	0,/40,304 \$	31,422,610 \$	15,413,511 \$	73,991,724
To Reflect Proposed Increase to Ultimate Consumers To Reflect Proposed Increase in Miscellaneous Charges		MISCR	44 6 9	988,222 \$ 3 \$	1,124,365 \$ 4 \$	745,164 \$ 1 \$	2,969,530 \$ 7 \$	949,877 \$ 3 \$	5,215,408 16
Total Pro-Forma Operating Revenue			ŝ	14,462,696 \$	19,270,778 \$	6,493,529 \$	34,792,347 \$	16,363,392 \$	79,207,147
Operating Expenses									
Total Operating Expenses									
			A	11,985,066 \$	15,576,336 \$	5,146,676 \$	27,044,492 \$	13,910,733 \$	68,451,918
lota Pro-Forma Adjustments				(70,724)	335,695	(15,492)	(16,383)	(188,715)	(409,490)
incremental income Taxes				402,834	458,331	303,755	1,210,484	387,203	2,125,984
Total Pro-forma Operating Expenses			₩	12,317,176 \$	16,370,362 \$	5,434,938 \$	28,238,593 \$	14,109,222 \$	70,168,412
Net Operating Income – Pro-Forma			67	2,145,520 \$	2,900,415 \$	1,058,591 \$	6,553,754 \$	2,254,170 \$	9,038,735
Net Cost Rate Base			64	26,353,182 \$	37,552,466 \$	11,268,972 \$	58,015,865 \$	31,413,320 \$	157,107,283
Rate of Return				8.14%	Po64 4	0 30%	14 3/6/	+ 400/	r stel

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12 Months Ended September 30, 2003

Seelye Exhibit 19 - 50

Class Allocation 2 Months Ended

Description	Ref	Name	Allocation Vector		Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate Ot	Street Lighting Bate TI F	Special Contracts
Cost of Service Summary Pro-Errms (Browend Broom										0011100
Operating Revenues										
Total Operating Revenue Actual				\$	2.464.069 \$	5 449 160 \$	180 730 \$			
Pro-Forma Adjustments:								\$ COF.110,0	6//,/45 \$	36,000,104
I a Helfect Proposed Increase to Utilimate Consumers To Reflect Proposed Increase in Miscellaneous Charges			MISCR	6 9 69	220,155 \$ 1 \$	586,307 \$	17,030 \$	726,051 \$	56,796 \$	3,028,038
Total Pro-Forma Operating Revenue				• •					به ۱	1
				A	2,684,225 \$	6,035,467 \$	206,760 \$	7,338,036 \$	734,541 \$	39,028,142
Operating Expenses										
Total Operating Expenses				ť						
Total Der Farme 448				Ą	5' 13/'VR \$	4,603,472 \$	187,461 \$	5,430,397 \$	565,486 \$	32,495,142
rough Fro-Forma Adjustments					1,454	208,696	866	274,929	1,522 \$	(258,978)
Incremental Income Taxes					89,743	238,999	6,942	295,963	23.152 \$	1 234 331
Total Pro-forma Operating Expenses				•	2,228,906 \$	5.051,166 \$	195,270 \$	6.001.289 \$		33 470 495
Net Uperating income Pro-Forma				\$	455,319 \$	984,301 \$	11,490 \$	1,336,747 \$	144,382 \$	5.557,647
Net Cost Rate Base				Ş	4,937,296 \$	21,082,032 \$	521,108 \$	26,469,530 \$	1,155,329 \$	70,586,929
Rate of Return					9.22%	4.67%	2 20%	E 064/	15 500/	1 676
								10000		V.9.7

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Seelye Exhibit 19 - 52

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12 Months Ended September 30, 2003 Rate LP-TOD Primary Rate LP-TOD Transmission Rate ∟P Secondary Rate LP Primary Rate LC-TOD Secondary Rate LC-TOD Primary Allocation Vector Ref Name Description

12 Months Ended September 30, 2003

Special Contracts Street Lighting Rate TLE Street Lighting Rate OL Street Lighting Rate SLE Street Lighting Rate PSL Rate LP-TOD Secondary Allocation Ref Name Description

Description	Ref Name	Allocation Ne Vector	n Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Allocation Factors</u>								
Energy Allocation Factors Energy Usage by Class	EOI	Energy	000000't	0.335705	0.001519	0.116501	0.013239	0.179659
Customer Allocation Factors Primary Distribution Plant - Average Number of Customers Customer Services - Weighted Cost of Services Meter Costs - weighted Cost of Meters Lighting Systems - Lighting Customers Meter Reading and Billing - Weighted Cost Matrieling/Economic Development	88888888888888888888888888888888888888	Cust08 Cust04 Cust04 Cust05	1.000000 1.000000 1.000000 1.000000 1.000000 1.000000	0.85108 0.588169 0.57566 0.79656 0.79959 0.85106	0.01573 0.00976 0.01573	0.10236 0.168740 0.32093 0.10579 0.10236	0.00011 0.00686 0.00105 0.00011	0.00652 0.180011 0.05334 0.06123 0.00652
Rev Energy Energy (Loss Adjusted)	A01 Energy	<u>Ş</u>	578,911,821 11,540,343,760 12,220,625,387	221,928,690 3,847,709,782 4,102,527,308	752,899 17,406,313 18,559,059	84,108,308 1,335,286,850 1,423,717,244	6,616,784 154,967,220 161,783,728	99,947,133 2,059,176,673 2,195,547,225
O&M Customer Allocators Customers (Monthly Bills) Customers (Monthly Bills) Average Customers (Lighting = Lights) Weighted Average Customers (Lighting =9 Lights per Cust) Street Lighting Average Customers Average Customers (Lighting = 9 Lights per Cust) Average Secondary Customers Average Primary Customers	Cusi05 Cusi05 Cusi00 Cusi00 Cusi00 Cusi08	00 00 00 00 00 00 00 00 00 00 00 00 00	4,867,437 405,620 405,620 4213,346 4213,346 346 346,346 395,6945 395,6945 395,6945 395,6945	4, 042, 669 336, 889 336, 889 336, 889 336, 889 336, 889 336, 889 336, 889	74,729 6,227 6,227 6,227 6,227 6,227 6,227	486,219 40,518 40,518 44,570 40,518 40,518 40,518	53 44 44 44 44 44 44 44 44 44 44 44 44 44	30,959 2.580 2.580 2.580 2.580 2.580 2.580 2.580
Plant Customer Allocators Year End Customers War End Customers (Lighting = Lights) War End Customers (Lighting =9 Lights per Cust) Street Lighting Year End Customers Year End Sustomers Year End Primary Customers Year End Primary Customers	KECC KECC KECC	YECust05 YECust01 YECust01 YECust01 YECust06 YECust08	389,473 470,187 423,370 57,069,712 397,555 397,463 397,558	338,772 338,772 338,772 338,772 338,772 338,772 338,772	6,145 6,145 6,145 6,145 6,145 6,145 6,145	40,384 40,384 40,384 40,384 40,384 40,384	44 4 44 4 444 44 44 44 44	2,604 2,604 2,604 2,604 2,604 2,604
Demand Allocators Maximum Class Non-Coincident Peak Demands Maximum Class Demands (Primary) Sum of the Individual Customer Demands (Secondary) Summer Peak Period Demand Allocator Winte Peak Period Demand Allocator Base Demand Allocator	NCP SICD SICD SICD SICD SICD SICD	• 6 0 • <i>n</i> ₹	2,817,042 2,817,042 5,643,480 2,7264,480 1,804,723 1,395,049	1,216,188 1,216,188 3,675,425 1,170,520 846,640 468,325	11,205 11,205 52,302 1,986 2,669 2,119	394,863 394,863 1,113,941 398,845 144,807 162,525	33,422 33,422 32,180 14,341 18,468	480,489 480,489 543,850 484,135 289,801 250,633

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 Altocation Factors Energy Usage by Class		E01	Energy	0.022334	0.026959	0.009536	0.048321	0.031531	0.136460
Customer Allocation Factors Pirmary Distribution Plant - Average Number of Customers Customer Services - Weighted cost of Services Meter Costs - Weighted Cost of Meters Lighting Systems - Lighting Customers Meter Reading and Billing - Weighted Cost Matketing/Economic Development		888 8 886	Cust08 Cust04 Cust04 Cust06	0.0003 0.00175 0.0004 0.0003	0.00013 0.003454 0.00103 0.00103 0.00239 0.00013	0.00010 0.00684 0.00088 0.00088	0.00089 0.055886 0.0832 0.00832 0.0089	0.0002 0.0002 0.0002	0.00011 0.00701 0.00212 0.00212
Rev Energy Energy (Loss Adjusted)		R01 Energy		10,725,254 261,433,800 272,933,429	14,077,432 308,993,871 329,457,227	4,578,627 111,622,714 116,532,637	25,844,309 553,836,275 590,514,506	11,527,884 376,359,726 385,334,191	56,955,670 1,597,360,760 1,667,623,501
O&M Customer Allocators Customers (Monthly Bills) Customers (Monthly Bills) Average Customers (Ughting = Lights) Menghied Average Customers (Lighting =9 Lights per Cust) Street Lighting Average Customers Average Secondary Customers Average Primary Customers		Cust05 Cust05 Cust04 Cust06 Cust06 Cust08		123 10 10 10 10 10	60 50 - - - - - - - - - - - - - - - - - -	494 41 41 41 41 41 41	4 352 352 352 352 352 352 352 352 352	. 22 6 6 7	8.8 8.4 8.5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Plant Customer Allocators Year End Customers Year End Customers Weighted Year End Customers (Lighting =9 Lights per Cust) Street Lighting Year End Customers Year End Customers (Lighting = 9 Lights per Cust) Year End Secondary Customers Year End Primary Customers		YECust05 YECust04 YECust04 YECust01 YECust06 YECust06		10 200 10 10 10	52 52 52 52 52 52 52 52	14 10 14 14 14 14 14 14 14	8 8 8 9 8 8 9 9 9 8 9 9 9 9 9 9 9 9 9 9		45 45 45 45 45 45
Demand Allocators Maximum Class Non-Coincident Pack Demands Maximum Class Borrands (Primary) Maximum Class Demands (Primary) Surmer Peak Period Demand Allocator Winter Peak Period Demand Allocator Base Demand Allocator Base Demand Allocator		NCP NCPP SCD WCP BDEM		54,040 54,040 51,181 27,721 31,157	64,724 64,724 71,456 65,456 85,455 37,609	26,007 26,007 23,195 10,440	118,858 118,858 141,540 108,547 55,477 55,477 67,410	46.871 40.041	265,784 265,784 209,163 210,020 190,368

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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	Ш	E01	Energy	0.003735	0.004484	0.000348	0.004658	0.001001 \$	o
Customer Allocation Factors Primary Distribution Plant Average Number of Customers Customer Services Weighted cost of Services Lighting Systems Lighting Customers Meter Reading and Bilting Weighted Cost Markeitng/Economic Development	888888	C C C C C C C C C C C C C C C C C C C	Cust08 Cust04 Cust04 Cust06 Cust06	0.00003 0.002064 0.00031 0.00031 0.00030	0.01111 - - 0.41913 0.00814 0.01111	0.0003 0.000292 0.00020 0.00020 0.00023 0.00003	0.01151 0.58087 0.00843 0.0151		· · · · ·
Rev Energy Energy (Loss Adjusted)	ш	R01 Energy		2,001,353 42,810,915 45,646,101	4,926,961 51,397,207 54,801,026	143,948 3,992,315 4,256,709	6,070,218 53,393,652 56,929,687	553,855 \$ 11,472,338 \$ 12,232,102 \$	28,152,498 753,123,349 782,229,707
O&M Customer Allocators Customers (Monthly Bills) Average Customers (Bills/12) Average Customers (Lighting = Lights) Weighted Average Customers (Lighting =9 Lights per Cust) Streat Lighting Average Customers Average Secondary Customers Average Secondary Customers	66666	Cust05 Cust04 Cust04 Cust01 Cust07 Cust08 Cust08		151 13 13 13 13 13 13	19,818 1,652 3,577 3,450,646 23,919,646 4,397 4,397 4,397	1,494 125 125 125 125 125 125 125 14 125	194,370 16,198 40,998 3,150,066 40,998 4,555 4,555 4,555	10.370 864 864 864 869 869 869 869 869 869 869 869 869 869	ပ်က က ဝိုင်္ က က က ဝိုင်္ က က က က
Plant Customer Allocators Vear End Customers Weighted Year End Customers (Lighting = Lights) Weighted Year End Customers (Lighting =9 Lights per Cust) Street Lighting Year End Customers Year End Secondary Customers Year End Secondary Customers Year End Primary Customers	****	YECust05 YECust05 YECust04 YECust01 YECust06 YECust07		13 13 13 13 13 13 13 13 13 13 13 13 13 1	39,601 39,601 3,450 39,601 39,601 4,400 4,400	124 124 124 124 124 124	41,113 3,150,066 41,113 41,113 4,568 4,568 4,568	873 \$ 873 \$ 873 \$ 873 \$ 873 \$ 97 \$ 97 \$	ດ ດ ວິດດ ທີ່ ທ
Demand Allocators Maximum Class Non-Coincident Peak Demands Maximum Class Non-Coincident Peak Demands Sum of the Individual Customer Demands (Secondary) Summer Peak Period Demand Allocator Winter Peak Period Demand Allocator Base Demand Allocator Base Demand Allocator	N N N N N	NCP NCPP SICD SCP WCP BDEM		14,373 14,373 15,882 9,661 4,723 5,211	13,463 13,463 12,864 12,854 6,256	1,209 1,209 1,157 1,157 1,037	14,218 14,218 13,606 13,323 6,499	1,493 \$ 1,493 \$ 1,443 \$ 1,443 \$ 1,443 \$ 1,396 \$ 1,396 \$	106.705 106.705 78.873 89.296

Trand Allocation PPWDHA 1,804,723 846,640 3,669 ist 40,273,257 5 1,804,723 3,669 3,669 ist PPWDHA 5 40,273,257 5 18,893,177 5 81,875 5 adual PPWDTA 5 40,273,257 5 18,893,177 5 81,875 5 adual PPWDTA 5 40,273,257 5 18,893,177 5 81,875 5 cator PPWDTA 5 40,273,257 5 18,893,177 5 81,875 5 8 81,875 5 8 1,966 1,966 1,966 1,170,520 1,1966	Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primarv	Rate LC Secondary
PPWDRA 5 40.273,257 5 18,893,177 5 81,875 5 PPWDR 5 40,273,257 5 18,893,177 5 81,875 5 PPWDR 7 1,00000 0.46912 0.00203 81,875 5 PPWDR 5 2,726,426 1,170,520 1,396 1,396 PPSDRA 5 37,647,557 5 16,163,001 5 27,417 5 PPSDRA 5 37,647,557 5 16,163,001 5 27,417 5 PPSDRA 5 37,647,557 5 16,163,001 5 27,417 5 PPSDRA 5 37,647,557 1,000000 0,42932 0,00073 5 27,417 5 PPBDRA 5 37,647,557 1,000000 0,42932 0,00073 5 27,417 5 PPBDRA 5 37,647,557 1,000000 0,42932 0,000073 5 27,417 5 PPBD	Production Allocation Production Residual Winter Demand Allocator Production Winter Demand Costs Customer Soectic Assimmant		PPWDRA		1,804,723 \$ 40,273,257	846,640	3,669	144,807	14,341	289,801
Mor PPSDRA 2.756.426 1.170,520 1.966 \$ 37.647,557 \$ 37.647,557 \$ 1.966 \$ 37.647,557 \$ 1.966 \$ 1.9	Production Winter Demand Residual Production Winter Demand Total Production Winter Demand Allocator		PPWDT	PPWDRA PPWDT	\$ 40,273,257 \$ \$ 40,273,257 \$ 1.000000	18,893,177 \$ 18,893,177 \$ 0.46912	81,875 \$ 81,875 \$ 0.00203	- 5 3,231,438 5 3,231,438 5 0.08024	320,026 \$ 320,026 \$ 0.00795	6,467,048 6,467,048 0.16058
PPSDRA 3 37,647,557 5 16,163,001 5 27,417 5 PPSDA 5 37,647,557 5 16,163,001 5 27,417 5 PPSDA 5 37,647,557 5 16,163,001 5 27,417 5 PPSDA PPSDT 1,000000 0,42932 0,00073 5 27,417 5 PPBDAA 5 37,647,557 5 1,395,049 468,325 2,119 PPBDAA 5 33,834,776 468,325 2,119	Production Residual Summer Demand Allocator Production Summer Demand Costs Customer Specific Assignment		PPSDRA		2,726,426 \$ 37,647,557	1,170,520	1,986	398.845	32,180	484,136
PPBDHA 1,305.049 468.325 2,119 \$ 33.834.776 468.325 2,119 \$ 32.834.776 1.100000 5.1000000000000000000000000000	Production Summer Demand Residual Production Summer Demand Total Production Summer Demand Allocator		PPSDT PPSDA	PPSDRA PPSDT	\$ 37,647,557 \$ \$ 37,647,557 \$ 1.000000	16,163,001 \$ 16,163,001 \$ 0.42932	27,417 \$ 27,417 \$ 0.00073	5,507,413 \$ 5,507,413 \$ 0.14629	444,354 \$ 444,354 \$ 0.01180	6,685,141 6,685,141 0.17757
PPRDRA 0 32 034 75 6 11 300 6 71 001 5	Production Residual Base Demand Allocator Production Base Demand Costs Customer Specific Assionment		РРВДАА		1,395,049 \$ 33,834,776	468,325	2,119	162,525	18,468	250,633
Nor PPEDA PPEDT 5 33.834,776 5 11,358,510 \$ 51,384 \$ 100 1000000 0.33571 0.00152	Production Base Demand Residual Production Base Demand Total Production Base Demand Allocator		PPBDT PPBDA	PPBORA PPBOT	33,834,776 5 33,834,776 5 33,834,776 1.000000	11,358,510 \$ 11,358,510 \$ 0.33571	51,384 \$ 51,384 \$ 0.00152	3.941,791 \$ 3.941,791 \$ 3.941,791 \$ 0.11650	- 447,924 \$ 447,924 \$ 0.01324	6,078,727 6,078,727 0.17966

12 Months Ended September 30, 2003

.

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	D Rate LC-TOD y Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Production Allocation Production Residual Winter Demand Allocator Production Winter Demand Costs Production Winter Demand Costs		PPWDRA		27,721	49,577	10,440	55,477	40,041	210,020
Production Writer Demand Residual Production Writer Demand Residual Production Writer Demand Total Production Writer Demand Allocator		PPWDT PPWDA	PPWDRA PPWDT	5 618,607 \$ 618,607 \$ 0.01536	7 \$ 1,106,334 \$ 7 \$ 1,106,334 \$ 0.02747	232,974 \$ 232,974 \$ 0.00578	1,237,996 \$ 1,237,996 \$ 0.03074	- 893,534 \$ 893,534 \$ 0.02219	0 4,686,697 4,686,697 0.11637
Production Residual Summer Demand Allocator Production Summer Demand Costs		PPSDRA		51,181	65,455	23,195	108,547	46,871	209,163
custories spectra essignment Production Summer Demand Residual Production Summer Demand Total Production Summer Demand Allocator		PPSDT PPSDA	PPSDRA PPSDT	\$ 706,724 \$ 706,724 0.01877	5 903,834 5 903,834 5 903,834 5 0.02401	320,286 \$ 320,286 \$ 0.00851	1,498,863 \$ 1,498,863 \$ 0.03981	647,208 \$ 647,208 \$ 647,208 \$ 0.01719	0 2,888,204 2,888,204 0.07672
Production Residual Base Demand Allocator Production Base Oemand Costs		PPBDAA		31,157	37,609	13,303	67,410	43,988	190,368
Customer Spectra Casegorianen Production Base Demand Residual Production Base Demand Total Production Base Demand Allocator		PPBDT PPBDA	PPBDRA PPBDT	\$ 755,660 \$ 755,660 0.02233	- 5 912,156 5 912,156 5 912,156 5 912,156 5 912,156 5 912,096 5 912,006 5		1,634,935 \$ 1,634,935 \$ 0.04832	1,066,860 \$ 1,066,860 \$ 0.03153	0 4,617,085 4,617,085 0.13646

Seelye Exhibit 19 - 59

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Production Allocation Production Winer Demand Casts Production Winer Demand Casts PPWDRA 4,723 1,264 1,037 1,333 1,339 5 78,873 Production Miner Demand Casts PewDrat 8 1,633 2,3141 5 297,309 5 1,560,085 Production Winer Demand Casts PewDrat 8 106,306 5 286,843 5 231,411 5 297,309 5 1,560,085 Production Winer Demand Fasiona PewDrat 5 106,306 5 286,843 5 231,411 5 297,309 5 1,560,085 1,5	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
PPWDIA 5 105.365 5 286,843 5 231,41 5 297,305 5 30,773 5 <th< td=""><td>Production Allocation Production Residual Winter Demand Allocator</td><td></td><td>PPWDRA</td><td></td><td>502 V</td><td></td><td>1 037</td><td>19 209</td><td>1 320 6</td><td>78 873</td></th<>	Production Allocation Production Residual Winter Demand Allocator		PPWDRA		502 V		1 037	19 209	1 320 6	78 873
PPWDHA 5 105,366 5 266,843 5 23,141 5 27,209 5 30,773 5 PPWDA FPWDHA 5 106,386 5 286,843 5 23,141 5 27,109 5 30,773 5 PPWDA FPWDH 5 106,386 5 286,843 5 23,141 5 27,709 5 30,773 5 <td< td=""><td>Production Winter Demand Costs Customer Specific Assimment</td><td></td><td></td><td></td><td>Da i</td><td></td><td></td><td></td><td>÷ • •</td><td>-</td></td<>	Production Winter Demand Costs Customer Specific Assimment				Da i				÷ • •	-
PPWOT 5 105.366 5 286.843 5 23,141 5 237,309 5 30,773 5 PPWDA PPWDT 0.00262 0.00072 0.00072 0.00076 5 30,773 5 PPSDA 9.361 9.361 1.300 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 30,773 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300 5 1.300	Production Update Passignment Production Writer Demand Residual		i	PPWDAA	C \$ 105,396	-	23,141 \$	297.309 \$	30,773 \$	1,760,089
PPSDHA 9,361 ·	Production Winter Demand Allocator		PPWDT	PPWDT	\$ 105,396 0.00262	ъ	23,141 \$ 0.00057	297,309 \$ 0.00738	30,773 \$ 0.00076 \$	1.760,089 0
PPSDRA 5 12,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 17,951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 5 1,7 951 6 400 6,499 1,1 365 5 1,1 365 5 1,1 365 5 1,1 365 5 1,1 365 5 1,1 365 5 1,1 5 33,057 5 2,1 5 1,1	Production Residual Summer Demand Allocator Production Summer Demand Costs		PPSDRA		9.361				1,300 \$ \$	123.686
PPSDT FPSDT FPSDT <th< td=""><td>Customer Specific Assignment Production Summer Demand Residual</td><td></td><td></td><td>DDCDDA</td><td>0 170 260</td><td></td><td></td><td>6</td><td>• • • •</td><td></td></th<>	Customer Specific Assignment Production Summer Demand Residual			DDCDDA	0 170 260			6	• • • •	
PPSDA PPSDT 0.00343 0.00048 \$ PPBDRA 5,211 6,256 486 6,499 1,396 \$ PPBDRA 5,211 6,256 486 6,499 1,396 \$ PPBDRA \$ 126,379 \$ 151,725 \$ 11,785 \$ 157,619 \$ 33,867 \$ 2,1 PPBDR PPBDR \$ 126,379 \$ 151,725 \$ 11,785 \$ 157,619 \$ 33,867 \$ 2,1 PPBDR PPBDR 0.000348 0.000488 0.000468 0.00100 \$ 2,1	Production Summer Demand Total		PPSDT		\$ 129,258	÷ ↔		а с а , ,	17,951 \$	1,707,904
PPBDRA 5,211 6,256 486 6,499 1,396 5 0 0 - - - - 5 5 5 5 5 5 21 5 5 21	Production Summer Demand Allocator		PPSDA	PPSDT	0.00343	•	•		0.00048 \$	0
PPBDRA \$ 126.379 \$ 151,725 \$ 11,785 \$ 157,619 \$ 33,867 \$ PPBDT \$ 126.379 \$ 151,725 \$ 11,785 \$ 157,619 \$ 33,867 \$ PPBDT \$ 126.379 \$ 151,725 \$ 11,785 \$ 33,867 \$ 3	Production Residual Base Demand Allocator Production Base Demand Costs		PPBDRA		5,211	6,256	486	6,499	1,396 \$	89,296
PPBDT \$ 126,379 \$ 151,725 \$ 11,785 \$ 157,619 \$ 33,867 \$ 33,867 \$ PPBDA PPBDT \$ 0.0035 0.00466 0.00100 \$	Customer Specific Assignment Production Base Demand Residual			PPBDRA	5 126.379	64	11,785 \$	157.619 \$	33.867 \$	2.165.729
TTDUA TTDUA U.003/4 U.00448 U.0035 U.00400	Production Base Demand Total Production Base Demand Allocator		PPBDT PPBDT	10000	\$ 126,379	ю С	11,785 \$	157,619 \$	33,867 \$	2,165,729
				ing	4/0000		cc000.0	0.00400	0.00100.0	>

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Description	Ref	Name	Allocation	Tota! 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	84,163,563.70	2,510,306.20	53,156,931.56
Revenue Adjustment Allocators Other Electric Revenue									
Revenue related			R01		363,728	1,234 \$	137,849 \$	10,845 \$	163,807
Production related			PLPPT		623,323	2,282 \$			258,311
Fransmission related			PLTRT			9,929 5	720.069 \$	70,402 \$	1,123,697
Customer related			C01 C01	2,988,303 \$	30.419	4,330 \$ 562 \$	3,659 \$		533
Specific assignment Total Other Revenue allocator		OREV		~	(3,315) 4,728,923	18,546	1,375,251	136,995	2,082,935
Forfeited Discounts Miss Revenue Allocator		FDIS		1.00000	0.871116 531.426		0.0981210 182 281	0.0011060	0.0167020 48
Off-System Sales Allocator									!
Off-System Sales			В РРТ \$	103,742,615 \$	42,731,062 \$	157,197 \$	11,416,510 \$	1,120,864 \$	17,810,509
Less: Adjustment to Reallocate Expenses Costs allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment			Energy \$ RBPPT \$	(58,267,674) \$ 58,267,674 \$ 58,267,674 \$	(19,560,760) \$ 24,000,162 \$ 4,439,402 \$	(88,489) \$ 88,291 \$ (198) \$	(6,788,253) \$ 6,412,153 \$ (376,100) \$	(771,381) \$ 629,540 \$ (141,841) \$	(10,468,321) 10,003,381 (464,940)
Off-System Sales Allocator		OSSALL	\$	103,742,615 \$	38,291,660 \$	157,396 \$	11,792,610 \$	1,262,705 \$	18,275,449
Expense Adjustment Allocators Interruptible Credit Allocator 08.M less tuel Base Rate Revenue at Current Rates		INTCRE OMLF		1,982,561,170,98 201,891,040,84 573,054,476,00	820,374,142,029435 101,057,010,80 218,317,655,00	3,003,935,350313 710,809,75 748,816.00	217,854,743.384782 24,664,105,65 83,772,273.00	21,299,786,832032 1,719,088.43 6,553,697.02	339,971,127,232477 27,907,879,93 99,156,638,98
CSR Avoided Cost Interruptible Demands Avoided Cost per XW Avoided Cost				876,219 (3,511,494)					
VDT Revenue		VDTREV	\$	(3,804,484) \$	(1,484,358) \$	(4,846) \$	(551,407) \$	(43,162) \$	(651,470)

12 Months Ended September 30, 2003

Description	Hef	Name	Allocation Vector		Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Hate 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 Production related Transmission related Customer related Customer related			R01 PLPPT PLTRF Energy Con	69 69 69 69	17,578 \$ 28,025 \$ 121,913 \$ 66,74 \$	23,072 \$ 39,742 \$ 10,564 \$ 80,564 \$	7,504 \$ 11,696 \$ 50,880 \$ 28,495 \$ 4 \$	42.357 \$ 58.813 \$ 255.848 \$ 144.401 \$	18,894 \$ 36,158 \$ 157,292 \$ 94,227 \$	93,347 169,659 738,046 407,791
Specific assignment Total Other Revenue atlocator		OREV	3	•	234,258	316,267	98,580		306,571	1,408,848
Forfeited Discounts Misc Revenue Allocator		FDIS MISCR			0.0017920 5	0.0023520 6.75000	0.000402 2.19000	0.002271 12.38000	0.001013 5.52000	0.00495 26.99000
Off-System Sales Allocator										
Off-System Sales			RBPT	ŝ	1,939,485 \$	2,738,492 \$	809,983 \$	4,073,896 \$	2,509,180 \$	11,744,571
Less: Adjustment to Reallocate Expenses Costs allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment			Елегду RBPPT	~ ~ ~ ~	(1,301,341) \$ 1,089,324 \$ (212,017) \$	(1.570.845) \$ 1.538.091 \$ (32.754) \$	(555,625) \$ 454,932 \$ (100,693) \$	(2,815,560) \$ 2,288,129 \$ (527,431) \$	(1,837,265) \$ 1,409,296 \$ (427,969) \$	(7,951,192) 6,596,410 (1,354,782)
Off-System Sales Allocator		OSSALL		÷	2,151,502 \$	2,771,246 \$	910,676 \$	4,601,328 \$	2,937,148 \$	13,099,353
Expense Adjustment Allocators Interruptible Credit Allocator 0&M tess fuel Base Rate Revenue at Current Rates		INTCRE OMLF		e	36,884,392.524580 2.837,990.04 10,646,213.56	52,305,834,099087 4,015,023,49 13,987,899.44	15,390,635,282856 1,269,308,56 4,552,159.94	77,406,160,134940 6,281,806,85 25,719,529.06	47,588,219,463525 3,278,128.82 11,438,569.54	223,293,617,832470 16,448,665,91 56,536,157.73
CSR Avoided Cost Interruptible Demands Avoided Cost per kW Avoided Cost									411,322 (3.98) (1,637,062)	344,897 (4.05) (1,396,833)
VDT Revenue		VDTREV		ø	(69,688) \$	(91,549) \$	(29,824) \$	(167,175) \$	(74,173) \$	(366,371)

Seelye Exhibit 19 - 62

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Special Contracts

7,948,956

69 **φ** φ ÷ Street Lighting Rate 71.E 908 1,156 5,030 2,991 10,094 80,226 243, 194.43 o, ~~~~ Ŷ 9,949 6,801 29,587 13,921 411 Street Lighting Rate OL 468,763 60,669 4,506,759.70 , ~~~~ 35,965 \$ Street Lighting Rate SLE 236 522 1,041 4,072 130,363.99 69 **69 69 69** \$ Street Lighting Rate PSL 8,075 6,557 28,523 13,401 397 451,889 56,952 4,319,332.96 12 Months Ended September 30, 2003 θ Rate LP-TOD Secondary 3,280 4,833 21,024 11,162 0.000176 0.96000 40,301 334,180 1,451,021.43 ~~~~ 49 Allocation R01 PLTRT FLTRT Energy C01 RBPPT Vector FDIS MISCR SDALL OREV Name Ref Revenue Adjustment Allocators Other Electric Revenue Revenue related Production related Transmission related Customer related Specific assignment Total Other Revenue allocator

Off-System Sales Allocator

Off-System Sales

Forfeited Discounts Misc Revenue Allocator

Storm Damage Allocator Distribution O&M

Description

46,140 76,767 333,948 191,282 0 0

5,319,843

. .

(3,729,654) 2,987,922 6,061,575 101,034,828 7,472,948 27,955,642 (183,736) **69 69 69** (3,492) \$ in in ŝ 1,521,902.016123 130,552.71 551,079.00 (58,322) 45,060 (13,263) 93,489 69 69 69 ÷ (38,768) \$ (271,440) 263,283 (8,156) 8,951,314.267787 1,893,330.05 6,067,429.00 476,919 (887) \$ \$ 36,061 \$ (20,296) 20,200 (96) 687,225.914310 53,368.58 142,591.00 **69 69 69** 459.373 \$ (31,091) \$ (261,290) 253,806 (7,484) 8,629,419.398316 1,614,266.99 4,918,133.00 (12,486) \$ \$ (217,640) 187,694 (29,946) 6,360,887.512009 536,756.50 1,989,992.73 364,125 69 •••• ŝ Energy RBPPT INTCRE OMLF VDTREV OSSALL Less: Adjustment to Reallocate Expenses Less: allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment Expense Adjustment Allocators Interruptible Credit Allocator O&M less fuel Base Rate Revenue at Current Rates Off-System Sales Allocator CSR Avoided Cost Interruptible Demands Avoided Cost per kW Avoided Cost VDT Revenue

Seelye Exhibit 20

Electric Cost of Service Study Classification of Overhead Conductor

Zero Intercept Analysis Account 365 -- Overhead Conductor

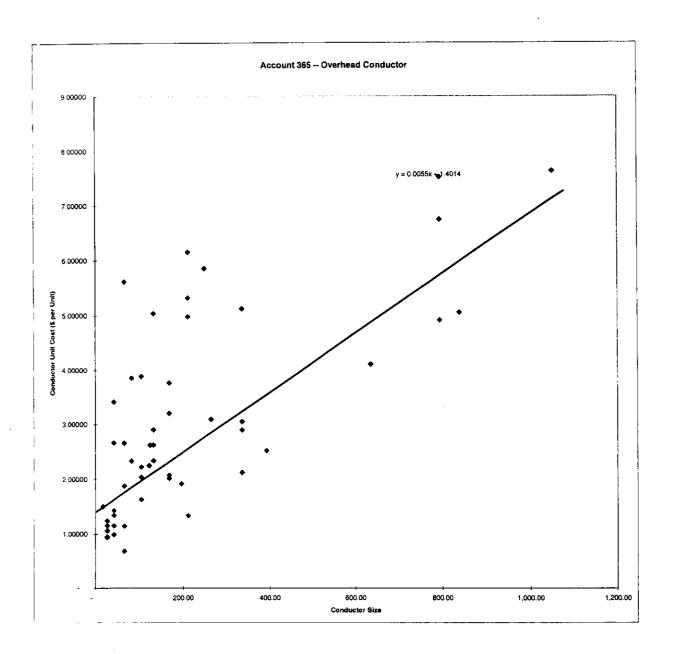
September 30, 2003

Plant Classification

Total Number of Units	89,428,825
Zero Intercept	1.4014169
Zero Intercept Cost	\$ 125,327,066
Total Cost of Sample	\$ 217,118,748
Percentage of Total	0.577228209
Percentage Classified as Customer-Related	57.72%
Percentage Classified as Demand-Related	42.28%

Zero Intercept Analysis Account 365 -- Overhead Conductor

September 30, 2003



Zero Intercept Analysis Account 365 -- Overhead Conductor

September 30, 2003

n	y	x	est y	y*n^ <u>.5</u>	n^ <u>.5</u>	xn^.5
25,055	1.15358	26.24	1.544	182.597006	158.2877127	4153.469582
227,459	5.61688	66.36	1.763	2678.841475	476.9266191	31648.65044
1,727,042	3.20431	167.80	2.316	4211.011121	1314,1697	220517.6756
29,604	6.15431	211.60	2.555	1058.899458	172.0581297	36407.50025
5,013,895	4.90986	795.00	5.736	10994.02013	2239.172838	1780142.406
58,904	5.03955	133.10	2,127	1223.105705	242.7014627	32303.56469
250	1.24382	26.24	1.544	19.666469	15.8113883	414.890829
6,327,679	1.34375	41.74	1.629	3380.199191	2515 487825	104996.4618
1,840,213	2.65864	66.36	1.763	3606.564201	1356.544507	90020.2935
12,656	3.65671	83.69	1.858	433.8758236	112.4988889	9415.032011
13,629,943	2.04211	105.60	1.977	7539.215249	3691.875269	389862.0284
5,067,794	1.33822	211.60	2.555	3012.569237	2251.176137	476348.8706
10,458	5.85803	250.00	2.765	599.0674369	102.2643633	25566.09082
2,705,792	0.94912	26.24	1.544	1561.234597	1644.929178	43162.94163
310,316	2,66036	41.74	1.629	1481.979301	557.0601404	23251.69026
5,988,499	1.88033	66.36	1.763	4601.440488	2447.140985	162392.2758
4.375.680	3.88978	105.60	1.977	8136.700833	2091.812611	220895.4117
234,217	2.34019	133.10	2.127	1132.558955	483.9597091	64415.03728
3,696	2.01942	167.80	2.316	122.7703153	60.79473661	10201.3568
363,486	4.97968	211.60	2.555	3002.241886	602.8980013	127573.2171
379,146	2.90208	133.10	2.127	1786.949257	615.7483252	81956.10209
51,322	3.76574	167.80	2.316	853.1039514	226.543594	38014.01508
889.315	5.32117	211.60	2.555	5018.053443	943.034994	199546.2047
7,583,937	1.06035	26.24	1.544	2920.105645	2753.894878	72262.2016
345,354	7.52269	795.00	5.736	4420.844776	587.6682738	467196.2776
42,112	3.41404	41.74	1.629	700.6028136	205.2120854	8565.552445
7,847,166	2.25170	123.27	2.074	6307.65187	2801.279351	345313.7055
1,634,388	1.92087	195.70	2.468	2455.703032	1278.431852	250189.1134
3,776,610	2.12381	336.40	3.236	4127.3048	1943.3502	653743.0073
4,851,543	0.93787	26.24	1.544	2065.772948	2202.621847	57796.79726
1,903,324	1.43418	41.74	1.629	1978.609761	1379.61009	57584.92515
3,867	1.50661	16.51	1.491	93.68871282	62.18520724	1026.677772
424 156	2.61891	125.22	2.084	1705.621359	651.2726004	81552.35502
1,879,525	2.33300	83.48	1.857	3198.439228	1370.957694	114447.5483
633,155	2.62310	132.72	2.125	2087.229061	795.7103744	105606.6809
2,947	3.09024	265.44	2.849	167.7573738	54.28627819 796.861343	14409.74968 33260.99246
634,988	1.15531	41.74	1.629	920.6185291		33924.95586
261,352	1.14659	66.36	1.763	586.1689799	511.2259774 887.3516777	93704.33717
787,393	1.63665	105.60	1.977	1452.281265	369.2885051	61966.61116
136,374	2.07824	167.80	2.316 1.629	767.4709451 90.87313828	91.88035699	3835.086101
8,442	0.98904	41.74 66.36	1.763	195.4681893	285.5345863	18948.07515
81,530	0.68457	336.40	3.236	2510.571488	867.1902905	291722.8137
752,019	2.69506	392.50	3.542	2381.583632	945.8128779	371231.5546
894,562	2.51803	636.00	4.869	754.7763129	183.9402077	116985.9721
33,834	4.10338	840.20	5.983	2331.44957	461.3393545	387617.3256
212,834	5.05365	336.40	3.236	899.3072369	294.9338909	99215.7609
86,986 49,307	3.04918 2.22615	105.60	1.977	494.3213344	222.0517958	23448.66963
49,307	6.74544	795.00	5.736	14150.17172	2097 739736	1667703.09
4,400,512 2,401	7.63280	1,050.00	7.127	374.0073347	2037.735730	51450
885,786	5 12493	336.40	3.236	4823.386256	941.1620477	
000,700	0.5400	000.10	0.200			

Zero Intercept Analysis Account 365 -- Overhead Conductor

September 30, 2003

	Size	Cost	Quantity	Unit Cost (\$ per Unit)
#6 ACSR	26.240	\$ 28,902.86	25.055	1.15358
#2 ACSR	66.360	1,277,610.81	227,459	5.61688
	167.800	5,533,983.22	1,727,042	3.20431
3/0 ACSR	211.600	182,192.26	29,604	6.15431
4/0 ACSR	795.000	24,617,511.27	5,013,895	4.90986
795 MCM	133.100	296,849.54	58,904	5.03955
2/0 ACSR	26.240	310.95	250	1.24382
#6 WP Copper	41.740	8,502,849.91	6,327,679	1.34375
#4 WP Copper	66.360	4,892,464.86	1,840,213	2.65864
#2 WP Copper	83.690	48,610.55	12,656	3.85671
#1 WP Copper	105.600	27,833,842.32	13,629,943	2.04211
1/0 WP Copper	211.600	6,781,823.98	5.067,794	1.33822
4/0 WP Copper		61,263.25	10,458	5.85803
250 MCM WP Copper	250.000		2,705,792	0.94912
#6 Bare Copper	26.240	2,568,120.34		2.66036
#4 Bare Copper	41.740	825,551.60	310,316	1.88033
#2 Bare Copper	66.360	11,260,373.61	5,988,499	3,68978
1/0 Bare Copper	105.600	17,020,453.42	4,375,680	
2/0 Bare Copper	133.100	548,112.90	234,217	2.34019
3/0 Bare Copper	167.800	7,463.79	3,696	2.01942
4/0 Bare Copper	211.600	1,810,045.63	363,486	4.97968
2/0 Copper	133.100	1,100,311.01	379,146	2.90208
3/0 Copper	167.800	193,265.24	51,322	3.76574
4/0 Copper	211.600	4,732,200.00	889,315	5.32117
#6 Copper	26.240	8,041,663. 9 8	7,583,937	1.06035
795 ACSR	795.000	2,597,990.22	345,354	7.52269
#4 ACSR	41.740	143,772.16	42,112	3.41404
123,270 ACSR	123.270	17,669,494.93	7,847,166	2.25170
195,700 ACSR	195.700	3,139,448.97	1,634,388	1.92087
336,400 19 Strand	336.400	8,020,798.61	3,776,610	2.12381
#6 ACW	26.240	4,550,116.63	4,851,543	0.93787
#4 ACW	41.740	2,729,709.99	1,903,324	1.43418
#8 ACW	16.510	5,826.05	3,867	1.50661
4 3/C Triplex	125.220	1,110,824.46	424,156	2.61891
#4 Duplex	83.480	4,384,924.87	1,879,525	2.33300
2 3/C Triplex	132.720	1,660,829.82	633,155	2.62310
2 4/C	265.440	9,106.92	2,947	3.09024
#4 Poly Wire	41.740	733,605.32	634,988	1.15531
#2 Poly Wire	66.360	299,664.81	261,352	1.14659
1/0 Poly Wire	105.600	1,288,684.22	787,393	1.63665
3/0 Poly Wire	167.800	283,418.20	136,374	2.07824
#4 MAW Wire	41.740	8,349.46	8,442	0.98904
#2 ACSR Stranded Wire	66.360	55,812.93	81,530	0.68457
336,400 26/7 ACSR WIRE	336.400	2,177,143.22	752,019	2.89506
392,500 24/13 ACAR WIRE	392.500	2,252,532.47	894,562	2.51803
636,000 24/7 ACSR WIRE	636.000	138,833.71	33,834	4.10338
840,200 24/13 ACAR WIRE	840.200	1,075,589.44	212,834	5.05365
336,400 POLY ALUMINUM WIRE	336.400	265,236.18	86,986	3.04918
1/0 1/C 15KV AERIAL WIRE	105.600	109,764.94	49,307	2.22615
795,000 1/C 15KV AERIAL CABLE	795.000	29,683,377.49	4,400,512	6.74544
350 MCM 3/C V/C R/L 15KV AERI/	1,050.000	18,326.36	2,401	7.63280
DOD MOM D/C V/C FVE TOTAL VERT	336.400	4,539,588.09	885,786	5.12493

.

\$ 217,118,747.75 89,428,825

Louisville Gas and Electric Company Primary/Secondary Splits

For Account 365 Overhead Conductor

Account 365 Overhead Conductor

Primary	\$ 25,815,525.03	67.0599%
Secondary	\$ 12,680,665.34	32.9401%
Total	\$ 38,496,190.37	

Seelye Exhibit 21

Electric Cost of Service Study Classification of Underground Conductor

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Zero Intercept Analysis Account 367 -- Underground Conductor

September 30, 2003

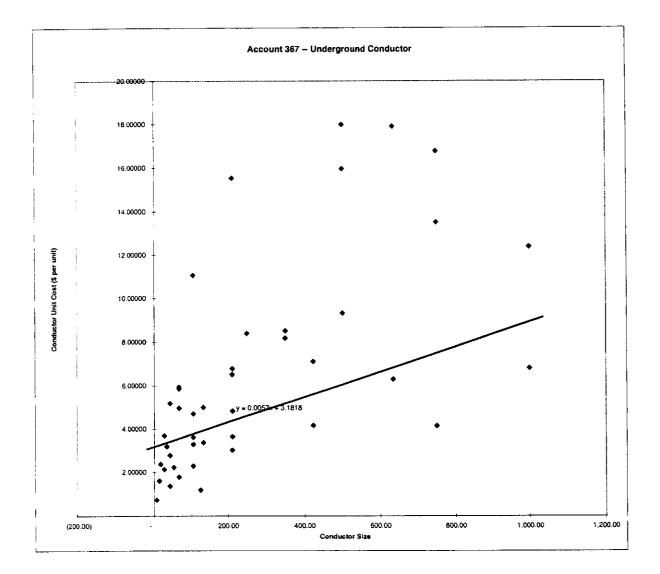
Plant Classification

.

Total Number of Feet	19,027,975
Zero Intercept	3.1818134
Zero Intercept Cost	\$ 60,543,465
Total Cost of Sample	\$ 89,890,562
Percentage of Total	0.673524159
Percentage Classified as Customer-Related	67.35%
Percentage Classified as Demand-Related	32.65%

Zero Intercept Analysis Account 367 -- Underground Conductor

September 30, 2003



Zero Intercept Analysis Account 367 -- Underground Conductor

September 30, 2003

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				575 700+551	32.01562119	16007.81059
1,025	17.98460	500.00	6.047	575.7881551	659.2381967	87744.60398
434,595	3.38012	133.10	3.945	2228.306835 1853.422536	383,4266553	81133.08026
147,016	4.83364	211.60	4.395		167.0508904	106043.9053
27,906	6.28627	634.80	6.820	1050.126363 523.6183976	126.4199351	94814.95135
15,982	4.14190	750.00	7.480	5585.190921	451.501938	451501.938
203,854	12.37025	1,000.00	8.913	4295.038642	722.3745566	47936.77557
521,825	5.94572	56.36	3.562 4.395	6233.425429	1707.316901	361268.2562
2,914,931	3.65101	211.60		7640.188386	1124.961333	1124961.333
1,265,538	6.79151	1,000.00	8.913	6692.267382	495.7196789	371789.7591
245,738	13.50010	750.00	7.480		20.09975124	15074.81343
404	16.76311	750.00	7.480	336.9343416	477.7331891	238866.5946
228,229	15.95939	500.00	6.047	7624.332111	725.0999931	362549.9966
525,770	9.31736	500.00	6.047	6756.016032	578.3294909	202415.3218
334,465	8.17507	350.00	5.188	4727.883514		139728.4867
159,380	8.51151	350.00	5.188	3398.002426	399.2242478	105456.152
177,936	8.38856	250.00	4.615	3538.502522	421.8246081	
8,503	17.90207	634.80	6.820	1650.780721	92.21171292	58535.99536
225,384	4 16703	423.20	5.607	1978.283225	474.746248	200912.6122
6,473	3.28990	105.60	3.787	264.6885786	80.45495634	8496.04339
1,857,020	4.70850	105.60	3.787	6416.386752	1362.725211	143903.7823
8,706	6.51731	211.20	4.392	608.1034396	93.30594836	19706.21629
360	11.06839	105.60	3.787	210.007944	18.97366596	2003.619125
2,462	0.73418	6.53	3.219	36.42903273	49.61854492	324.0090983
37,936	1.60229	13.06	3.257	312.079786	194.7716612	2543.717895
3,987	2.37420	\$6.51	3.276	149.9131141	63.14269554	1042.485903
2,810	2.22909	52.48	3.483	118.1629845	53.00943312	2781.93505
59,862	3.69348	26.24	3.332	903.6719363	244.6671208	6420.06525
1,005	5.18546	41.74	3.421	164.3881715	31.70173497	1323.230418
220,608	6.78253	211.60	4.395	3185.679287	469.689259	99386.2472
56,433	7.10338	423.20	5.607	1687.452993	237.5563091	100533.83
6,757,830	3.02473	211.20	4.392	7863.02941	2599.582659	549031.8575
250	1.19561	125.22	3.899	18.90425011	15.8113883	1979.902043
5,261	2.78155	41.74	3.421	201.7534563	72.53275122	3027.517036
388,355	5.86917	66.36	3.562	3657.55635	623.181354	41354.31465
1,923,780	5.00872	132.72	3.942	6947.110749	1387.003965	184083.1663
13,818	4.96540	66.36	3.562	583.6825518	117.5499894	7800.617294
394	1.78494	66.36	3.562	35.43010162	19.84943324	1317.20839
1.516	1.36634	41.74	3.421	53 19962669	38.93584467	1625.182156
69,945	2.14040	26.24	3.332	566.0743944	264.4711705	6939.723513
3,723	3.61967	105.60	3.787	220.8589215	61.01639124	6443.330915
2,207	15.52673	211.60	4.395	729.425757	46.97871859	9940.696853
3,487	3.19139	33.02	3.371	188.4542714		1949.85826
161,266	2.29931	105.60	3.787	923.3544781	401.5793819	42406.78273

Zero intercept Analysis Account 367 -- Underground Conductor

September 30, 2003

Description	Size	Cost	Quantity	Unit Cost (\$ per Unit)
500 MCM WP Copper	500.000	\$ 18,434.22	1,025	17.98460
2/0 UGAL 1/C CABLE 600 V	133.100	\$ 1,468,984.98	434,595	3.38012
4/0 UGAL 1/C CABLE 600 V	211,600	\$ 710,651.60	147,016	4.83384
4/0 UG TRI AL CABLE 600 V	634.600	\$ 175,424.54	27, 9 06	6.28627
750 UGAL 1/C CABLE 15KV	750.000	\$ 66,195.80	15,982	4.14190
1000 MCM UGAL 1/C CABLE 15H	1,000.000	\$ 2,521,724.52	203,854	12.37025
#2 CU CONC OR SHIELDED UG	66.360	\$ 3,102,626.63	521,825	5.94572
4/0 CU CONC OR SHIELDED UG	211.600	\$ 10,642,432.58	2,914,931	3.65101
1000 MCM 1/C 13000/17000V CA	1,000.000	8,594,916.51	1,265,538	6.79151
750 MCM 1/C 13000/17000V CAE	750.000	3,317,488.64	245,738	13.50010
750 MCM 1/C 500/600V CABLE	750.000	6,772.30	404	16.76311
500 MCM 1/C 13000/17000V CAE	500.000	3,642,396.49	228,229	15.95939
500 MCM 1/C 500/600V CABLE	500.000	4,898,787.18	525,770	9.31736
350 MCM 1/C 13000/17000V CAE	350.000	2,734,274.47	334,465	8.17507
350 MCM 1/C 500/600V CABLE	350.000	1,356,564.96	159,380	8.51151
250 MCM 1/C 500/600V CABLE	250.000	1,492,627.44	177,936	8.38856
4/0 3/C 13000/17000V CABLE	634.800	152,221.32	8,503	17.90207
4/0 2/C 500/600V CABLE	423.200	939,182.54	225,384	4.16703
1/O 34KV CABLE	105.600	21,295.51	6,473	3.28990
1/0 1/C 13000/17000V CABLE	105.600	8,743,771.99	1,857,020	4.70850
1/0 2/C 500/600V CABLE	211,200	56,739.67	8,706	6.51731
1/0 1/C 500/600V CABLE	105.600	3,984.62	360	11.06839
#12 1/C 500/600V CABLE	6.530	1,807.56	2,462	0.73418
#12 2/C 500/600V CABLE	13.060	60,784.30	37,936	1.60229
#8 1/C 2500/5000V CABLE	16.510	9.465.92	3,987	2.37420
#6 2/C 500/600V CABLE	52.480	6,263.75	2,810	2.22909
#6 1/C 500/600V CABLE	26.240	221,098.81	59,B62	3.69348
#4 1/C 13000/17000V CABLE	41,740	5,211.39	1,005	5.18546
4/0 1/C 13000/17000V CABLE	211.600	1,496,279.34	220,608	6.78253
4/0 2/C 13000/17000V CABLE	423.200	400,865.10	56,433	7.10338
1/0 2/C 13000/17000V CABLE	211.200	20,440,594.90	6,757,830	3.02473
#4 3/C 500/600V CABLE	125.220	298.90	250	1.19561
#4 1/C 500/600V CABLE	41,740	14,633,73	5,261	2.78155
#2 1/C 13000/17000V CABLE	66.360	2,279,320.92	388,355	5.86917
#2 2/C 13000/17000V CABLE	132.720	9,635,670.16	1,923,780	5.00872
#2 1/C 2500/5000V CABLE	66.360	68,611.88	13,818	4.96540
#2 POLY WIRE	66.360	703.27	394	1.78494
#4 POLY WIRE	41.740	2,071.37	1,516	1.36634
#6 POLY WIRE	26.240	149,710.36	69,945	2.14040
1/0 POLY WIRE	105.600	13,476.01	3,723	3.61967
4/0 POLY WIRE	211.600	34,267.49	2,207	15.52673
8 R.C. DUPLEX WIRE	33.020	11,128.38	3,487	3.19139
9/16" C.W. WIRE	105.600	370,800.12	161,266	2.29931
		\$ 89,890,562	19,027.975	

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Seelye Exhibit 21 Page 4 of 5 Louisville Gas and Electric Company

Primary/Secondary Splits For Account 367 Underground Conductor

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Account 367 Underground Conductor

Primary	\$ 72,063,995.69	94.1513%
Secondary	\$ 4,476,626.14	5.8487%
Total	\$ 76,540,621.83	

Seelye Exhibit 22

Electric Cost of Service Study Classification of Line Transformers

Zero Intercept Analysis Account 368 -- Line Transformers

September 30, 2003

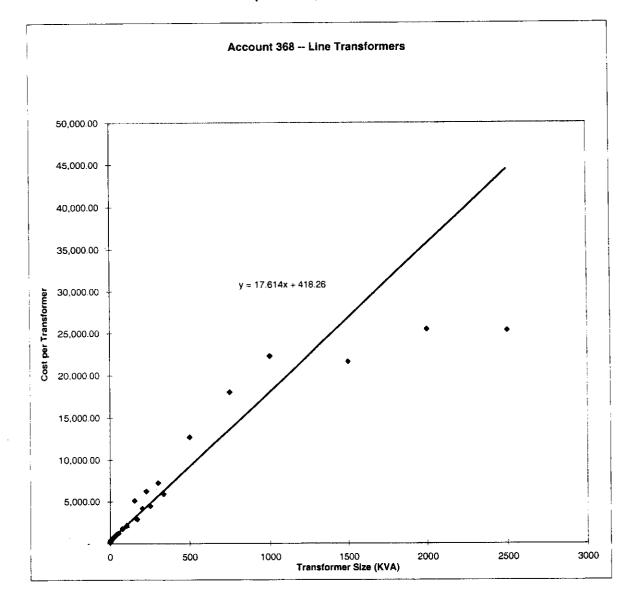
Plant Classification

Total Number of Transformers	84,007
Zero Intercept	418.2582613
Zero Intercept Cost	\$ 35,136,621.76
Total Cost of Sample	\$ 126,260,494.61
Percentage of Total	27.83%
Percentage Classified as Customer-Related	27.83%
Percentage Classified as Demand-Related	72.17%

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Zero Intercept Analysis Account 368 -- Line Transformers

September 30, 2003



Zero Intercept Analysis Account 368 -- Line Transformers

September 30, 2003

ព	У	x	yn^.5	n^.5	xn^.5
				7 0000	7 0000
49	141.63	1.0	991.4207	7.0000	7.0000
17	231.93	2.0	956.2684	4.1231	8.2462
34	290.77	3.0	1695.4654	5.8310	17.4929
618	385.85	5.0	9591.9645	24.8596	124.2980
2391	508.41	10.0	24860.0903	48.8979	488.9785
10056	607.16	15.0	60885.4999	100.2796	1504.1941
20139	788.05	25.0	111834.0731	141.9119	3547 7986
19787	1,033.83	37.5	145424.5421	140.6663	5274.9852
16234	1,212.73	50.0	154517.7277	127.4127	6370.6358
7255	1,741.72	75.0	148352.8903	85.1763	6388.2216
2859	2,069.24	100.0	110641.5584	53.4696	5346.9618
422	5,104.83	150.0	104866.6601	20.5426	3081.3958
1109	2,862.69	167.0	95332.2957	33.3017	5561.3758
18	4,178.19	200.0	17726.5576	4.2426	848.5281
166	6.240.44	225.0	80402.4266	12.8841	2898.9222
277	4,456.71	250.0	74174.4406	16.6433	4160.8292
556	7,232.46	300.0	170538.8190	23.5797	7073.8957
205	5,910.62	333.0	84627.2051	14.3178	4767.8344
798	12,699.53	500.0	358747.6503	28.2489	14124.4469
408	18,010.52	750.0	363794.5720	20,1990	15149.2574
334	22,275.88	1,000.0	407106.5944	18.2757	18275.6669
185	21,603.94	1,500.0	293845.2933	13.6015	20402.2058
	25,466.81	2,000.0	187142.0887	7.3485	14696.9385
54 36	25,317.60	2,500.0	151905.6256	6.0000	15000.0000

Zero Intercept Analysis Account 368 -- Line Transformers

September 30, 2003

Description	Size KVA		Cost	Quantity		Unit Cost		Estimated Unit Cost
							<u>,</u>	405.97
1 KVA	1.0	\$	6,939.95	49	\$	141.63	5	435.87
2 KVA	2.0	\$	3,942.80	17	\$	231.93	\$	453.49
3 KVA	3.0	\$	9,886.18	34	\$	290.77	\$	471.10
5 KVA	5.0	\$	238,452.46	618	\$	385.85	\$	506.33
10 KVA	10.0	\$	1,215,605.03	2,391	\$	508.41	\$	594.39
15 KVA	15.0	\$	6,105,574.13	10,056	\$	607.16	\$	682.46
25 KVA	25.0	\$	15,870,590.78	20,139	\$	788.05	\$	858.60
37.5 KVA	37.5	\$	20,456,328.16	19,7 87	\$	1,033.83	\$	1,078.77
50 KVA	50.0	\$	19,687,523.23	16,234	\$	1,212.73	\$	1,298.94
75 KVA	75.0	\$	12,636,148.47	7,255	\$	1,741.72	\$	1,739.28
100 KVA	100.0	\$	5,915,961.81	2,859	\$	2,069.24	\$	2,179.61
150 KVA	150.0	\$	2,154,237.90	422	\$	5,104.83	\$	3,060.29
167 KVA	167.0	\$	3,174,722.90	1,109	\$	2,862.69	\$	3,359.72
200 KVA	200.0	\$	75,207.41	18	\$	4,178.19	\$	3,940.97
225 KVA	225.0	\$	1,035,912.80	166	\$	6,240.44	\$	4,381.31
250 KVA	250.0	\$	1,234,508.73	277	\$	4,456.71	\$	4,821.65
300 KVA	300.0	\$	4,021,246.05	556	\$	7,232.46	S	5,702.33
333 KVA	333.0	\$	1,211,677,18	205	\$	5,910.62	\$	6,283.58
500 KVA	500.0	ŝ	10,134,224.27	798	\$	12,699.53	\$	9,225.04
750 KVA	750.0	ŝ	7.348.290.15	408	\$	18,010.52	\$	13,628.43
1000 KVA	1,000.0	ŝ	7,440,144.50	334	\$	22,275.88	\$	18,031.82
1500 KVA	1,500.0	\$	3.996.728.09	185	\$	21,603.94	\$	26,838.61
2000 KVA	2,000.0	ŝ	1,375,207.88	54	\$	25,466.81	\$	35,645.39
2500 KVA	2,500.0	\$	911,433.75	36	S	25,317.60	\$	44,452.17

\$ 126,260,494.61

84,007

Seelye Exhibit 23

Effect on Base Rate Revenues of the ECR and FAC Rollins for a Full Year

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Summary of Calculations Showing The Effect on Base Rates Revenues of the ECR and FAC Rollins for a Full Year BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003

		Adiustment	"As Billed" Base Rates Revenues	ECR Rollin Rates for Full Year	ates Ir	FAC Rollin Rates for Full Year	tes r
	"As Billed" Base Rates Revenues	to Reflect Rate Switching	Adjusted to Reflect Rate Switching	Calculated Base Rates Revenues	Increased Revenues	Calculated Base Rates Revenues	Increased Revenues
Residential Rate R	\$ 218,317,655	÷	218,317,655	\$ 218,572,951 \$	255,297	\$ 222,017,870 \$	3,444,919
Water Heating Rate WH	748,816		748,816	749,754	937	768,911	19,157
General Service Rate GS	83,772,273		83,772,273	83,883,170	110,897	85,148,186	1,265,015
Large Commercial Rate LC Primary Secondary Total Rate LC	6,553,697 99,156,639 105,710,336	1	6,553,697 99,156,639 105,710,336	6,562,786 99,290,040 105,852,826	9,089 133,401 142,489	6,709,722 101,263,996 107,973,717	146,936 1,973,956 2,120,892
Large Commercial Time-of-Day Rate LCTOD Primary Secondary Total Rate LCTOD	10,646,214 13,987,900 24,634,113		10,646,214 13,987,900 24,634,113	10,661,098 14,009,149 24,670,247	14,884 21,249 36,134	10,908,242 14,314,503 25,222,744	247,144 305,354 552,497
Industrial Power Rate LP Primary Secondary Total Rate LP	4,552,160 25,719,529 30,271,689		4,552,160 25,719,529 30,271,689	4,557,643 25,754,724 30,312,368	5,484 35,195 40,679	4,666,103 26,284,374 30,950,476	108,459 529,649 638,108
Industrial Power Time-of-Day Rate LPTOD Transmission Primary Secondary Total Rate LPTOD	11,438,570 55,943,276 1,989,993 69,371,839	599,327	11,438,570 56,542,603 1,989,993 69,971,166	11,455,324 56,609,725 1,993,081 70,058,130	16,754 67,122 3,088 86,964	11,812,356 58,131,626 2,035,862 71,979,844	357,032 1,521,901 42,780 1,921,713
Special Contracts Total Special Contracts	28,548,524		27,955,641	27,988,799	33,157	28,689,933	- 701,134
Public Street Lighting Rate PSL Street Lighting Energy Rate SLE Outdoor Lighting Rate OL Traffic Lighting Rate TLE	4,918,133 142,591 6,067,429 551,079		4,918,133 142,591 6,067,429 551,079	4,924,744 142,803 6,076,500 551,890	6,611 212 9,072 811	4,974,212 147,184 6,130,391 563,658	49,468 4,381 53,891 11,767
Total Uttimate Consumers	\$ 573,054,476 \$	6,445 \$	573,060,921	\$ 573,784,181 \$	723,260	\$ 584,567,125 \$	10,782,944

Current Rates"	d Unit Calculated Unit Calculated <u>e Charges Revenue</u> Charges Revenue	\$331 \$2,769,072 \$331 \$2,769,072 \$331 \$5,573,289 \$3,31 \$5,573,289 \$3,31 \$5,020,793 \$3,31 \$5,020,793	\$0.05832 - \$0.05933 - \$0.05937 - \$0.06159 -	7 \$0.05364 21,515,289 \$0.05526 22,165,079 3 \$0.04099 11,241,140 \$0.04261 11,685,411	8 \$0,05832 44,753 \$0,05993 45,988 45,988 50,05997 33,182 \$0,05159 34,078	7 \$0.05364 43,348,617 \$0.05526 44,657,804 50.04099 26,879,140 \$0.04261 27,941,453	2 \$0.05993 42,182,802 \$0.05993 42,182,802 53,966,087 \$0.06159 53,966,087	\$0 05526 4.328,155 \$0 05526 \$0 05526 4.328,155 \$0 05526		57.56 8.762 \$2.00 \$2.316 57.56 17,721 \$2.00 \$2.316 57.56 17,721 \$2.00 \$4.688 52.00 3.918 \$2.00 \$4.688 52.31 3.918 \$2.00 \$4.688 53.31 3.918 \$2.00 \$1.779 53.31 7.759 \$3.31 7.759 53.31 7.759 \$3.31 7.759 53.31 7.759 \$3.31 7.759 53.31 5.1217 \$0.05637 \$112,552 50.05375 51.217 \$0.05637 \$112,552 50.05637 109,259 \$0.05637 \$112,552 50.05637 100,556 \$0.05637 \$112,552 50.056361 10,00361 \$14,982 \$3.14,982 5 329,622 \$0.005637 \$112,552 \$3.14,982 5 329,622 \$0.005637 \$112,552 \$3.14,982 5 329,622 \$0.005637 \$10,9563 \$3.14,982	<u>\$ 255,297</u> \$ 3,444,919
"As Bulled Rates" During 12 Month Period	Unit Calculated Charges Revenue	\$3.29 \$ 2,752,341 \$3.31 5,573,289 \$3.31 5,020,793	\$0.05788 \$0.05953	\$0.05325 21,358,857 \$0.04069 11,158,868	\$0.05832 44.753 \$0.05897 33,182	\$0.05364 43,348,617 \$0.04099 26,879,140	\$0.05993 42,182,802 \$0.06159 53,966,087	\$0.05526 4.328,155 \$0.04261 1,857,071 \$ 218,503,955		\$7.56 \$ 8.693 \$7.56 \$ 8.693 \$7.56 17,721 \$2.00 3.918 \$3.29 3.813 \$3.31 7,759 \$3.31 6.484 \$3.33 6.484 \$3.34 6.484 \$3.34 6.484 \$3.34 6.484 \$3.33 6.484 \$3.34 6.484 \$3.346 \$100 \$259 \$3.34 6.484 \$3.346 \$100 \$259 \$3.34 6.484 \$3.346 \$100 \$259 \$3.34 6.484 \$3.346 \$100 \$259 \$3.34 6.484 \$3.346 \$100 \$259 \$3.340 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$259 \$100 \$250 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$1	
I	Basic Peak Demand KWhis			401,105,304 274,241,039	767,369 553,302	808,139,769 655,748,729	703,867,872 876,215,090	78.323,465 43,582,977 3,842,544,916		952.879 2.032.731 2.179.266 5.164.866 	
he ECR and FAC Roll-in's for a full year	Customers 12mos June 03	836.578 1,683,773 1,516,856						4.037,207	(NO BITTINGS)	1.159 2.344 1.959 1.159 2.344 1.959 5.462 4.042.668	
LOUISVILLE GAS AND ELECTRIC COMPANY Calcutations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003		RESIDENTAL FATE A Customers Oct02-Nov/02 Customers May03-Sep03 &Wh. Oct02-Nov03	Summer Pates First 600 kWh or less - Over 600 kWh Block -		wwn. uecuz-aprus Bummer Rates First 600 kWh or lass - Over 600 kWh Block -	First 600 kWh or less - Over 600 kWh Block -	KWN Mayus-Sepus Summer Rates First 600 kWh or less - Over 600 kWh Block -	Writer Rates First 600 kWh or tess - Over 600 kWh Block - Over 200 kWh Block -	RESIDENTIAL EXPERIMENTAL ENERGY RATE	RESIDENTIAL PREPAID METERING RPP Facilities Chgs. Oct02-Nov02 Facilities Chgs. Oct02-Nov02 Facilities Chgs. Dec02-Apr03 Facilities Chgs. May03- Customer Chgs. Dec02-Apr03 Customer Chgs. Dec02-Apr03 Customer Chgs. Dec02-Apr03 KWh. Oct02-Nov02 KWh. Oct02-Nov02 KWh. Dec02-Apr03 KWh. May03- KWh. May03- TOTAL AFTER APPLICATION OF CORRECTION FACTOR	INCREASE IN BASE RATES REVENUE

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"As Billed Rates" During 12 Month Period ECR Rollin Rates for Full Year FAC Rollin Rates for Full Year	Basic Peak Unit Calculated Unit Calculated Unit Calculated Unit Calculated Demand Demand kWh's Charges Revenue Charges Revenue	\$0.34 \$ 68,834 \$0.94 \$ 68,834 \$ 68,834 \$ 68,834	3,324,369 \$0,03839 127,623 \$0,03867 128,553 \$0,04029 133,303 8,409,028 \$0,03867 325,177 \$0,03867 325,177 \$0,04029 338,800 5,463,611 \$0,04029 220,129 \$0,04029 220,129 \$0,04029 220,129	17,197,008 \$ 741,763 \$ 742,694 \$ 761,702	\$0.94 \$ 1.411 \$0.94 \$ 1.411 \$0.94 \$ 1.411	35,010 \$0,03839 1,344 \$0,03867 1,354 \$0,04029 1,411 97,693 \$0,03867 3,778 \$0,03867 3,778 \$0,04029 3,936 76,602 \$0,04029 3,086 \$0,04029 3,086 \$0,04029 3,086	209,305 \$ 9,619 \$ 9,629 \$ 9,844	17,406,313 \$ 751,382 \$ 752,323 \$ 711,546 Correction Factor - 1,003426 1,003426 1,003426 1,003426 1,003426 1,003426	\$ 749,816 \$ 749,754 \$ 768,911 \$ 937 \$ 19,157 \$ 19,157	
LOUISVILLE GAS AND ELECTRIC COMPANY Celculations showing the effect on Base Rate Revenue of the ECR and FAC Roli-in's for a full year Based on Sales for the 12 months ended September 30, 2003	Customers 12mos June 03	WATER HEATING RATE WH RATE WH - RESIDENTIAL Customers - 12 Months Ended June 2003 73.228	kWh Octo2-Nov02 kWh Dec02-Apr03 kWh May03-	TOTAL RESIDENTIAL 73,228	RATE WH - COMMERCIAL Customers - 12 Months Ended June 2003 1.501	kWh Oct02-Nov02 kWh Dec02-Apr03 kWh May03-	TOTAL COMMERCIAL 1,501	2	TOTAL AFTER APPLICATION OF CORRECTION FACTOR INCREASE IN BASE RATES REVENUE	

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roli-in's for a full year Based on Sales for the 12 months ended September 30, 2003	lY of the ECR and FAC Roll-in's 0, 2003	for a full year	·		I	As Billed Rates During 12 Month Period	Í	ECR Rollin Rates for Full Year	for Full Year	*Current Rates' FAC Rollin Rates for Full Year	tates" for Full Year
	Customers 12mos June 03		Basic	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
GENERAL SERVICE RATE GS Single Phase Cust. Oct02-Nov02 Single Phase Cust. Dec02-Apr03	69,084 137,330					\$3.89 \$3.92	268,737 538,334	\$3.92 \$ \$3.92	270,809 538,334	\$3.92 \$3.92 \$3.92	
Single Phase Cust. May03- Three Phase Cust. Oct02-Nov02 Three Phase Cust. May03- Three Phase Cust. May03-	123,017 32,440 65,733 58,615					\$3.92 \$7.78 \$7.84	482,227 252,383 515,347 459,542	\$3.92 \$7.84 \$7.84	482,227 254,330 515,347 459,542	\$3.92 \$7.84 \$7.84	482,227 254,330 515,347 459,542
kWh Oct02-Nov02 Summer Rates Winter Rates					249,685,327	\$0.06481 \$0.05734	- 14,316,957	\$0.06529 \$0.05776	14,421,824	\$0.06691 \$0.05938	- 14,826,315
kWh Dec02-Apr03 Summer Rates Winter Rates					521,520 501,937,872	\$0.06529 \$0.05776	34,050 28,991,931	\$0.06529 \$0.05776	34,050 28,991,931	\$0.06691 \$0.05938	34,895 29,805,071
kWh May03- Summer Rates Winter Rates					505,058,892 48,351,977	\$0.06691 \$0.05938	33,793,490 2,871,140	\$0.06691 \$0.05938	33,793,490 2,871,140	\$0.05638 \$0.05938	33,793,490 2,871,140
Primary Service Discount	Ĕ						(26,240)		(26,275)	i	(26,662)
TOTAL	AL 486,219			-	1,305,555,588	ω	82,497,898	↔	\$ 82,606,750	 [\$ 83,824,837
SPACE HEATING RIDER - RATE GS Customers Oct02-Nov02 Customers Dec02-Apr03 Customers May03-	2,462 5,196 1,563	Oct Nov-Apr May				\$2.25 \$2.27 \$2.27	5,540 11,794 3,548	\$2.27 \$2.27 \$2.27	5,589 11,794 3,548	\$227 \$227 \$227	5,589 11,794 3,548
kWh Oct02-Nov02 Winter Usage kWh Dec02-Apr03 Winter Usage kWh May03- Winter Usage		Jul-Sep with GS Jun with GS			6,499,766 22,147,676 1,083,820	\$0.04071 \$0.04101 \$0.04263	264,605 908,276 46,203	\$0.04101 \$0.04101 \$0.04263	266,555 908,276 46,203	\$0.04263 \$0.04263 \$0.04263	277,085 944,155 46,203
TOTAL	AL 9,221				29,731,262	φ	1,239,967	 ∞	1,241,967	1	\$ 1,288,375
TOTAL RATE GS AND SPACE HEATING RIDER	ER 4 86,219			÷	1,335,286,850 Corre	0 Correction Factor -	83,737,865 0.999589	₩	83,848,716 0.999589	11	\$ 85,113,212 0.999589
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	ON FACTOR					\$	83,772,273	ŝ	83,883,170	ţ1	\$ 85,148,186
INCREASE IN BASE RATES REVENUE								 ∽ [110,897	116	\$ 1,265,015

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nber 30, 2003 Custor 12mos. Jun										
12m Lates				ł	"As Billed Hates" During 12 Month Period	ates h Period	ECR Rollin Rates for Full Year	for Fult Year	Current Hates FAC Rottin Rates for Full Year	ates lor Full Year
ates	ners e 03	Basic Demand	Peak Demand	S,WMX	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
mmer Rates	[12				\$17.11 \$	1,916	\$17.24 \$	1,931	\$17.24 \$	1,931
mmer Rates	224				\$17.24 \$17.24	3.862 3.362	\$17.24 \$17.24	3, 862 3,362	\$17.24	3,862 3,362
kW Demand Oct02-Nov02 Summer Rates	3					1				
Summer Rates							сс а а		8 22	
Winter Bates		72.613			0.10 5.45	395.741	5 49	398,645	5.49	398,645
kW Demand Dec02-Apr03					•					
Summer Rates					8.22	,	8.22		8.22	
Winter Rates		130,477			5.49	716,319	5.49	716,319	5.49	716,319
kW Demand May03-									6	1 044 400
Summer Rates		127,056			8.22	1,044,400	22.8	1,044,400 66,012	54.5	65.013
Winter Rates		11,842			5.49	610,60	R4 G	C10,00	5	2.000
KWh Octo2-Nov02										
Summer Rates			·		0.02704	404 GCO	0.02724	- -	0.02886	RRG 5.30
Winter Rates				30,822,261	0.02704	933,4350	0.02124	000,000	000700	000'000
••				ŀ	0.02724		0.02724		0 02886	
Winter Rates			.,	59,827,063	0.02724	1,629,689	0.02724	1,629,689	0.02885	Eng'07/1
kWh May03-			•		0,0000	1 705 404	28800 0	1 ZING ABA	0 02886	1 706 484
Summer Rates Wirtter Rates			.,	5, 188, 156	0.02886	149,730	0.02886	149,730	0.02886	149,730
TOTAL - Primary53	531	341,988	2	154,967,220 Correct	5 Correction Factor -	6,549,950 0.999428	<u>8</u>	6,559,034 0.999428	φ	6,705,885 0.999428
TOTAL AFTER APPLICATION OF CORRECTION FACTOR					ω	6,553,697	~	6,562,786	 ∾ 	6,709,722
INCREASE IN BASE RATES REVENUE							~	680,6	- -	146,936

LOUISVILLE GAS AND ELECTRIC COMPANY calculations showing the effect on Base Rate Revenue of the I Based on Sales for the 12 months ended September 30, 2003	ELECTRIC COMPANY 1 on Base Rate Revenue of the ths ended September 30: 200	LOUISVILLE GAS AND ELECTRIC COMPANY calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	·		I	"As Billed Rates" During 12 Month Period	ļ	ECR Rollin Rates for Full Year	tor Full Year	"Current Rates" FAC Rollin Rates for Full Year	lates" for Fut Year
		Customers 12mos June 03	Basic Demand	Peak Demand	kwh's	Unit Charges	Catculated	Unit Charges	Calculated Revenue	Unit Charges	Catculated Revenue
LARGE COMMERCIAL RATE LC-Secondary Customers Oct02-Nov02 Customers Dec02-Apr03 Customers May03-		6,365 12,967 11,627				\$17.11 \$ \$17.24 \$17.24	108.905 223.551 200.449	\$17.24 \$ \$17.24 \$17.24	109,733 223,551 200,449	\$17 24 \$ \$17.24 \$17.24	109,733 223,551 200,449
kW Demand Oct02-Nov02 Su W	ov02 Summer Rates Winter Rates		1,037,424			9.98 7.02	7,282,716	10.05 7.07	7,334,588	10.05 7.07	7,334,588
kW Demand Dec02-Apr03 Sur	uprO3 Summer Rates Winter Rates		3,074 1,994,569			10.05 7 07	30,894 14,101,603	10.05 7.07	30,894 14,101,603	10.05 7.07	30,894 14,101,603
kW Demand May03-	Summer Rates Winter Rates		1,819,975 210,282			10.05 7.07	18,290,749 1,486,694	10.05 7.07	18,290,749 1,486,694	10.05 7.07	18,290,749 1,486,694
kWh Octo2-Nov02	Summer Rates Winter Rates				403,128,632	0.02704 0.02704	10,900,598	0.02724	- 10,981,224	0.02886 0.02886	11,634,292
kWh Dec02-Apr03	Summer Rates Winter Rates			-	1,234,732 813,431,223	0.02724 0.02724	33,634 22,157,867	0.02724 0.02724	33,634 22,157,867	0.02886 0.02886	35,634 23,475,625
kwh May03-	Summer Rates Winter Rates				760,065,650 81,316,436	0.02886 0.02886	21,935,495 2,346,792	0.02886 0.02886	21,935,495 2,346,792	0.02886 0.02886	21,935,495 2,346,792
	TOTAL - Secondary	30,959	5,065,324	12	2,059,176,673 Correcti	3 Correction Factor -	99,099,947 0.999428	φ.	99,233,271 0.999428	- -	\$ 101,206,099 0 999428
TOTAL AFTER APPLK INCREASE IN BA	TOTAL AFTER APPLICATION OF CORRECTION FACTOR INCREASE IN BASE RATES REVENUE	ACTOR				μ.	99,156,639	w w	99,290,040 133,401	0 0	\$ 101,263,996 \$ 1,973,956

\$ 107,973,717 \$ 2,120,892

\$ 105,852,826 \$ 142,489

\$ 105,710,336

2,214,143,893

5,407,312

TOTAL - Rate LC 31,490

INCREASE IN BASE RATES REVENUE

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ŁOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	YY s of the ECR and FAC Roli⊶n's for a full year 0, 2003				"As Billed Rates" During 12 Month Period		ECH Rollin Bates for Full Year	for Full Year	"Current Rates" FAC Rotlin Rates for Full Year	ates" for Full Year
	Customers	Basic	Peak	, 	Unit	ated .	Unit Channes	Calculated Revenue	Unit Charges	Calculated Revenue
LARGE COMMERCIAL RATE LCTOD-Primary		Cipilian							C10 27 5	482
Customers Oct02-Nov02	25				51913 5 51927	964 964		964 964		964
Customers Decuz-Aprus Customers May03-	50 48				\$19.27	925	\$19.27	925	\$19.27	925
kW Basic Demand Oct02-Nov02									1	
Summer Rates					1.92	-	1.93	-	193	
Winter Rates		106,061			1 92	203,637	1.53	204,030	6	
kW Basic Demand Dec02-Apr03		,			1.93		1.93	,	1.93	
Winter Rates		194,548			1.93	375,478	1.93	375,478	1.93	375,478
kW Basic Demand May03-								000 000	1 03	007 87F
Summer Rates		196,264			66°1	06/18/5	55. 50 F	3/0//30 46 243	561	45.343
Winter Rates		23,494			1.93	49,343	58.1	40,040	22.1	200
kw Peak Demand Oct02-Nov02									1	
Summer Rates					6.41	•	6.46		6.45	, Var 190
Winter Rates			104,574		3.42	357,643	3.45	360,780	3.45	300°,700
kW Peak Demand Dec02-Apr03							A AF		646	
Summer Rates			194 204		9.40 3.45	670,004	3.45	670,004	3.45	670,004
THING Date Demand MarAS						1				
KW FEAK Demand Mayus- Summer Rates			194,877		6.46	1,258,905	6.46	1,258,905	6.46 2.45	1,258,905
Winter Rates			23,470		3.45	80,972	3.45	276'08	0.40	
kwh Octo2-Nav02									000000	
Summer Rates				53.581.981	0.02708 0.02708	1,451,000	0.02728 0.02728	- 1,461,716	0.02890	1,548,519
kWh Dec02-Apr03										
Summer Rates				99.318.998	0.02728 0.02728	2,709,422	0.02728	2,709,422	0.02890	2,870,319
WH New 3.				-					;	
kryll mayoo- Summer Rates Winter Pates				97,954,800 10,578,021	0.02890 0.02890	2,830,894 305,705	0.02890 0.02890	2,830,894 305,705	0.02890	2,830,894 305,705
							I	- 1	ľ	
TOTAL - Primary	nary 123	520,367	517,125	261,433,800 Correc	D Correction Factor -	10,670,159	∽.	10,685,077		\$ 10,932,776 1.002249
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	JON FACTOR				6	10,646,214	 ~	10,661,098		\$ 10,908,242
							ļø	14,884	~	247,144
INCREASE IN BASE HATES HEVENUE							A		1	

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Rolf-in's for a full year Based on Sales for the 12 months ended September 30, 2003	Y of the ECR and FAC Roll-in's tor a full year , 2003			"As Billed Rates" During 12 Month Period	Rates" with Period	ECR Rolin Rates for Full Year	for Full Year	Current Rates" FAC Rollin Rates for Full Year	ates" lor Full Year
	Customers 12mos June 03	Basic Demand De	Peak Demand kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
LARGE COMMERCIAL RATE LCTOD-Secondary Customers Oct02-Nov02	128			51913 \$ 5193		\$19.27 \$ \$19.27	2,467 4 856	\$19.27 \$19.27	2,467 4.856
Customers Dec02-Apr03 Customers May03-	252 224			\$19.27	4,316	\$19.27	4,316	\$19.27	4,316
kW Basic Demand Oct02-Nov02				2 EK		2 E.R		3.58	,
Summer Hates Winter Rates		143,575		3.55	509,691	3.58	513,999	3.58	513,999
kW Basic Demand Dec02-Apr03 Summer Rates Withow Batter		271 037		3.58 3.58	973.534	3.58 3.58	973,534	358 358	- 973,534
kW Basic Demand May03-		100-111					042 200	93.0	DA7 768
Summer Rates Winter Rates		234,008 21,865		3.58	837,749 78,277	3.58	631,149 78,277	358	78,277
kW Peak Demand Oct02-Nov02 Summer Rates Witter Rates		24 24	142,575	6.41 3.42	487,607	6.46 3.45	491,884	6.46 3.45	491,884
kW Peak Demand Dec02-Apr03 Summer Rales Winter Rales		265	269,524	6.46 3.45	929,858	6.46 3.45	929,858	6.46 3.45	- 929,858
kW Peak Demand May03- Summer Rates Winter Rates		235	232,987 21,664	6.46 3.45	1,505,0 96 74,741	6.46 3.45	1,505,096 74,741	6 46 3.45	1,505,096 74,741
KWh Oct02-Nov02 Summar Pates				0.02708	,	0.02728		0.02890	1
Winter Rates Winter Rates			63,473,429		1,718,860	0.02728	1,731,555	0.02890	1,834,382
kwn uecuz-aprus Summer Rates Winter Rates			125,440,425	0.02728	3,422,015	0.02728 0.02728	3,422,015	0.02890	3,625,228
kwh May03- Summer Rates Winter Rates			110,804,171 9,275,846	0.02890	3,202,241 268,072	0.02890	3,202,241 268,072	0.02890 0.02890	3,202,241 268,072
T0TAL - Secondary	ary 604	671,385 666	666,750 308,993,871 C	Correction Factor -	14,019,361	 ∽	14,040,658 1.002249	ι»	14,346,699 1.002249
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	ON FACTOR			<u> </u>	13,987,900	S	14,009,149	 ⊷	14,314,503
INCREASE IN BASE RATES REVENUE						⊷	21,249	ļω]	305,354
TOTAL - Rave LCTOD INCREASE IN BASE RATES REVENUE	00 727	1,191,752 1,183,875	3,875 570,427,671		\$ 24,634,113	6 6	24,670,247 36,134	ω w	25,222,744 552,497

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the R Based on Sales for the 12 months anded September 30, 2003	LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003			I	"As Billed Rates" During 12 Month Period	ates" h Period	ECH Rolin Rates for Full Year	tor Full Year	"Current Rates" FAC Rollin Rates for Full Year	ates" or Full Year
	Customers 12mos June 03	Basic	Peak Demand	кwh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Urrit Charges	Calculated Revenue
Industrial Power RATE LP-Primary					\$42.33.5	3.894	\$42.64 \$	3,923	\$42.64 \$	3,923
Customers Dec02-Apr03	207					8,826		8,825	\$42.64	8,826
Customers May03-	195				\$42.64	8,315	\$42.64	8,315	\$42.64	G15.8
kW Demand Oct02-Nov02										
Summer Rates					8.49 1.01	010 100	8.55		8.55 6.01	303 229
Winter Rates		50,454			18.6	012,105	i no	200,222	5	
kw Demanu Decoz-Apros Summer Rates					8.55		8.55		8.55	ı
		115,353			6.01	693,272	6.01	693,272	6.01	693,272
kW Demand May03-					0	613 763	8 55	813.763	8.55	813.763
Summer Hates Winter Detec		15.470			6.01 6.01	92.975	6.01	92,975	6.01	92,975
					2		•			
Power Factor kW Oct02-Nov02									0	
Summer Rates					8.49 5.07	, (5 MG)	8.55 6.01	-	6.01	(5.078)
Winter Hates Power Factor kW Dec02-April3		(c+e)			10.0	(num'r)	2	-		
Summer Rates		,			8.55	ı	8.55		8.55	
Winter Rates		(2,485)			6.01	(14,935)	6.01	(14,935)	6.01	(358,41)
Power Factor kW May03-		10007			9 66	/6.801)	A 55	- (6.891)	8.55	(6.831)
Summer Rates Winter Rates		(171)			6.01	(1.028)	6.01	(1,028)	6.01	(1.028)
LWIN OCHO2-Noven2										
Summer Rates					0.02301		0.02318		0.02480	, 505.001
Winter Rates				20,406,879	0.02301	469,562	0.02318	473,031	0.00	100,000
kWh Dec02-Apr03 Summer Bates					0.02318	,	0.02318		0.02480	
			-	46,521,916	0.02318	1,078,378	0.02318	1,078,378	0.02480	1,153,744
kwh May03-				38 670 600	0.02480	959.031	0.02480	959,031	0.02480	959,031
Summer Hates Winter Rates				6,023,319	0.02480	149,378	0.02480	149,378	0.02480	149,378
TOTAL -	TOTAL - Primary 494	276,454	-	111,622,714 Correc	t Correction Factor -	4,550,707 0.999681	 ⊷	4,556,189 0.999681	φ.	4,664,613 0.999681
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	AECTION FACTOR				ы	4,552,160	⊷ 	4,557,643	\$	4,666,103
INCREASE IN BASE RATES REVENUE	NUE						 ∾	5,484	~	108,459

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"Current Rates" FAC Rotin Pates for Full Year	d Unit Calculated e Charges Revenue	\$42.64 \$ 35,391 \$42.64 \$ 75,601 \$42.64 69,162	10.41 7.90 2.201,714	5 10.41 2,165 5 7.90 4,540,375	1 10.41 5.159,654 5 7.90 584,426	10.41	t) 10.41 (21) 3) 7.90 (55,569)	7) 10.41 (47,667) 1) 7.90 (6,091)	0.02480 - 0.02480 2.676,041	7 0.02480 1.987 9 0.02480 5,427,593	1 0.02480 4,931,991 7 0.02480 697,527	4 \$ 26,275,984 31 0.999681	4 5 26,284,374 5 529,649 5	8 30,950,476 5 538,108
ECR Rolim Rates for Full Year	Unit Calculated Charges Revenue	\$42.64 \$ 35,391 \$42.64 \$ 75,601 \$42.64 69,162	10.41 7.90 2,201,714	10.41 2,165 7.90 4,540,375	10.41 5,159,654 7.90 584,426	10.41 7.90 (18,296)	10.41 (21) 7.90 (55,569)	10.41 (47,667) 7.90 (6,091)	0.02318 0.02318 2.501,236	0.02318 1.857 0.02318 5.073,049	0.02480 4,931,991 0.02480 697,527	\$ 25,746,504 0.999681	\$ 25,754,724 \$ 35,195	30,312,368 \$ 40,679
As Billed Rates" During 12 Month Period	Unit Calculated Charges Revenue	÷	10.33 7.84 2,184,992	10.41 2,165 7.90 4,540,375	10.41 5,159,654 7.90 584,426	10.33 7.84 (18,157)	10.41 (21) 7.90 (55,569)	10.41 (47,667) 7.90 (6,091)	0.02301 0.02301 2,482,892	0.02318 1,857 0.02318 5,073,049	0.02480 4,931,991 0.02480 697,527	5 25,711,220 Correction Factor - 0.999681	\$ 25,719,529	30,271,689
1	Peak Demand <u>kWh's</u>								- - 107,904,897	80,111 218,854,576	198,870,600 28,126,091	553,836,275 Correc		665,458,989
te ECR and FAC Rolt-in's for a full year 03	Customers 12mos June 03 Demand [278.698	208 574,731	495, 644 73,378	. (2.316)	(2) (7,034)	(4,579) (771)				4,225 1,423,259	FACTOR	4,719 1,699,713
LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Rolf-in's for a full year Based on Sales for the 12 months ended September 30, 2003		Industrial Power RATE LP-Secondary Customers Oct02-Nov02 Customers Dec02-Apr03 Customers May03-	kW Demand Oct02-Nov02 Summer Rates Winter Rates	kW Demand Dec02-Apr03 Summer Rates Winter Rates	kW Demand May03- Summer Rates Winter Rates	Power Factor kW Oct02-Nov02 Summer Rates Winter Rates	Power Factor kW Dec02-Apr03 Summer Rates Winter Rates	Power Factor kW May03- Summer Rates Winter Rates	kWh Oct02-Nov02 Summer Rates Winter Rates	kWh. Dec02-Apr03 Summer Rates Winter Rates	kWh May03- Summer Rates Winter Rates	TOTAL - Secondary	TOTAL AFTER APPLICATION OF CORRECTION FACTOR INCREASE IN BASE RATES REVENUE	TOTAŁ - Rate LP INCREASE IN BASE RATES REVENUE

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Calculations showing the effect on base hate Hevenue of the ECH and FAC Holl-in's for a full year Based on Sales for the 12 months ended September 30, 2003	of the ECH and FAC Holl-In's for a full year), 2003				"As Billed Rates"	ates"			"Current Rates"	ales
				I	During 12 Month Period	h Period	ECR Rollin Rates for Full Year	for Full Year	FAC Rollin Rates for Full Year	lor Full Year
	Customers	Basic	Peak		Unit	Calculated	Unit	Calculated	Unit	Calculated
	12mos June 03	Demand	Demand	kWh's	Charges	Revenue	Charges	Revenue	Charges	Revenue
INDUSTRIAL POWER RATE LPTOD-Transmission										
Customers Oct02-Nov02	14				\$44.29 \$	620	\$44.62 \$	625	\$44.62 \$	625
Customers Dec02-Apr03	31					1.383		1,383	\$44.62	1,383
Customers May03-	28				\$44.62	1,249	\$44.62	1,249	\$44.62	1,249
kW Basic Demand Oct02-Nov02										
Summer Rates					2.03		2.05	•	2.05	,
Winter Rates		127,718			2.03	259,268	2.05	261,822	2.05	261,822
kW Basic Demand Dec02-Apr03										
Summer Rates		,			2.05		2.05		2.05	,
Winter Rates		283,500			2.05	581,175	2.05	581,175	2.05	581,175
kW Basic Demand May03-										
Summer Rates		237,711			2.05	487,308	2.05	487,308	2.05	487,308
Winter Rates		47,859			2.05	98,111	2.05	98,111	2.05	98,111
LW Deak Demand Cort02-Nord02										
Summer Rates					5 30		5.36	,	5.36	
Winter Rates			126.675		2.82	357,224	2.84	369,757	2.84	359,757
kW Peak Demand Dec02-Apr03										
Summer Rates			,		5.36		5.36	•	5.36	
Winter Rates			280,671		2.84	797,106	2.84	797,106	2.84	797,106
kW Peak Demand May03-					1				50 1	1000
Summer Rates			234,813		5.36	1,258,598	5.36	1,258,596	8.0	955,952,1
Winter Rates			47,532		2.84	134,991	2 84	134,991	2.84	196,991
Pwr Factor Basic kW Oct02-Nov02										
Summer Rates					2.03	,	2.05		2.05	,
Winter Rates		(4,329)			2.03	(8,788)	2.05	(8,874)	2.05	(8,874)
Pwr Factor Basic kW Dec02-Apr03										
Summer Rates		•			2.05	•	2.05	•	5.05	
Winter Rates		(10,891)			2.05	(22,327)	2.05	(22,327)	2.05	(175,327)
Pwr Factor Basic kW May03-									100	16 000
Summer Rates Winter Bates		(7,849)			2.05	(16,090)	5 5 5	(16,090)	505	(10,030) (4.285)
A Anna I (Anna I)		1000131			3	(and L)		·· ·	Ì	

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of Based on Sales for the 12 months ended September 30, 3	LOUISVILLE GAS AND ELECTRIC COMPANY Caculations showing the effect on Base Rate Revenue of the Based on Sales for the 12 months ended September 30, 2003	LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003				"As Billed Rates" Durino 12 Month Period	ates' th Period	ECR Rollin Rates for Full Year	for Full Year	"Current Rates" "FAC Rollin Rates for Full Year	ates" for Full Year
		Customere	Basic	Peak		Unit	Calculated	Ē	Calculated	Clerk	Calculated
	2	12mos June 03		Demand	k Wh's	Charges	Revenue	Charges	Revenue	Charges	Revenue
INDUSTRIAL POWER RATE	INDUSTRIAL POWER RATE LPTOD-Transmission (continued)	(ped)									
Pwr Factor Peak kW Oct02-Nov02	Oct02-Nov02										
	Summer Rates					5.32		5.36	•	5.36	•
	Winter Bates			(4,325)		2.82	(12,197)	2.84	(12,283)	2.84	(12,283)
Pwr Factor Peak kW Dec02-Apr03	Dec02-Apr03										
	Summer Rates			•		5.36		9 6 6	1002 007	6 7 7	1007 007
Winter Rate Pwr Factor Peak kwi Nav03-Jun03	Winter Rates Mav03-Jum03			(10,813)		2.84	(607.05)	2.84	(60/'NE)	4 0.7	(en /'ne)
	Summer Rates			(7.762)		5.36	(41,604)	5.36	(41,604)	5.36	(41,604)
	Winter Rates			(2,077)		2.84	(5,899)	2.84	(5,899)	2.84	(5,899)
kWh Oct02-Nov02											
	Summer Rates					0.02301		0.02318		0.02480	, 101
	Winter Rates				69,648,593	0.02301	1,602,614	0.02318	1,614,454	0.02480	1,727,285
kWh Dec02-Apr03						0,000		0.00010		0.02480	
	Summer Hates Winter Rates				150.817.169	0.02318	3,495,942	0 02318	3,495,942	0.02480	3,740,266
kWh May03-											
	Summer Rates Winter Rates				129,298,726 26,595,238	0.02480 0.02480	3,206,608 659,562	0.02480 0.02480	3,206,608 659,562	0.02480	3.206,608 659,562
	Interruptible Credits:			411,322		(3.30)	(1,357,363)	(3.30)	(1,357,363)	(3.30)	(1,357,363)
								l		1	
	TOTAL - Transmission	73	696,788	689,691	376,359,726 Correct	6 Correction Factor -	11,442,497 1,000343	₩.	11,459,257	~	11,816,412 1.000343
TOTAL AFTER APPLK	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	стон				6	11,438,570	∽	11,455,324	•	11,812,356
INCREASE IN BA	INCREASE IN BASE RATES REVENUE							~	16,754	 %	357,032

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EQUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Plate Revenue of the ECR and FAC Ploil-in's for a full year Based on Sales for the 12 months ended September 30, 2003

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Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales (or the 12 months ended September 30, 2003	e of the ECR and FAC Roll-in's for a full year 30, 2003				"As Billed Hates"	lates"			"Current Rates"	lates"
				ł	During 12 Month Period	th Period	ECR Rollin Rates for Full Year	s for Full Year	FAC Rottin Rates for Full Year	tor Full Year
	Customers	Basic	Peak		Cnit	Calculated	Ĭ	Calculated	Unit	Calculated
	12mos June 03	Demand	Demand	kWh's	Charges	Revenue	Charges	Revenue	Charges	Revenue
INDUSTRIAL POWER RATE LPTOD-Primary										
Customers Oct02-Nov02	96				\$44 29 \$	4.252	\$44.62 \$	4.284	\$44.62	\$ 4,284
Customers Dec02-Abr03	224					966				
Customers May03-	220				\$44.62	9,816	\$44.62	9,816	\$44.62	9,816
kW Basic Demand Oct02-Nov02										
Summer Rates					3.18		3.20		3.20	
Winter Rates		521,473			3.18	1,658,284	3.20	1,668,714	3.20	1,668.714
kW Basic Demand Dec02-Apr03										
Summer Rates		1,612			3.20	5,158	3.20	5,158	3.20	5,158
Winter Rates		1,214,056			3.20	3,884,979	3.20	3,884,979	3.20	3,884,979
kW Basic Demand May03-										
Summer Rates		998 ,173			3.20	3,194,154	3.20	3,194,154	3.20	3,194,154
Winter Rates		228,250			3.20	730,400	3.20	730,400	3.20	730,400
tw Bask Demand Act03-Nov40										
Summer Bates					5.30	,	536	,	5.36	
Winter Rates			519,553		282	1,465,139	2.84	1,475,531	2.84	1,475,531
kW Peak Demand Dec02-Apr03										
Summer Rates			1,606		5.36	8,608	5.36	8,608	5.36	8,608
Winter Bates			1,207,591		2.84	3,429,558	2.84	3,429,558	2.84	3,429,558
kW Peak Demand May03-										
Summer Rates			994,866		5.36	5,332,482	5.36	5,332,482	5.36	5,332,482
Winter Rates			225,681		2.84	640,934	2.84	640,934	2.84	640,934
Pwr Factor Basic kW Oct02-Nov02										
Summer Rates					3.18		3.20	•	3.20	•
Winter Rates		(15,159)			3.18	(48,206)	3.20	(48,509)	3.20	(48,509)
Pwr Factor Basic kW Dec02-Apr03							:			
Summer Rates		(42)			3.20	(134)	3.20	(134)	3.20	(134) (134)
Winter Rates		(39,162)			3.20	(125,318)	3.20	(125,318)	3.20	1010,021)
Pwr Factor Basic kW May03-						1027 0017	00 F	1129 1701	06.5	(132 479)
Summer Hates Winter Pates		(41,400) (8,140)			3.20	(134,479) (26.048)	3.20	(26,048)	320	(26,048)
		1011101					1			

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"Current Rales" FAC Rohn Rates for Full Year	it Calculated as Revenue				(c/c/2/2) bd	19001 30	Č,	1226'66) 55		-	94 (22,879)			80 6,841,771		2CB'07 09		80 13,212,519		(0) (1,138,160)	P CO 1E1 E11	1.000342	\$ 58,131,626	\$ 1,521,901
*Curre FAC Rothin R	Unit Charges			5.36	7.84	36.3		37		92.3	2.84		0.02480	0.02480	0100 0	0.02480	470 D	0.02480	0.02480	(3.30)				
ss for Full Year	Calculated Revenue			•	(42,975)		(077)	(39,522)		(221,398)	(22,879)		,	6,394,848		19,496	15,309,438	13.212.519	3,095,824	(1,138,160)		3 56,629,090 1.000342	\$ 56,609,725	\$ 67,123
ECR Rollin Rates for Full Year	Unit Charges			5.36	2.84		90.0 1	2.84		5.36	2.84		0.02318	0.02318		0.02318	0.02318	0.02480	0.02480	(3.30)	L	1	 	iIi
"As Billed Rates" During 12 Month Period	Calculated Revenue				(42,672)	1000	(922)	(99,522)		(221,398)	(22,879)			6,347,949		19,496	15,369,438	13 212 519	3,095,824	(1,138,160)		\$ 56,561,944 1.000342	\$ 56,542,603	
"As Bille During 12 N	Unit Charges			5 32	2.82		8	284		5.36	2.84		0.02301	0.02301		0.02318	0.02318	0.02480	0.02480	(3:30)	'	Correction Factor -		
	S,UMX												•	275,877,846		841,050	663,047,370	5 762 875	124,831,619			1,597,360,760 Cor		
	Peak Demand	2		•	(15,132)		(42)	(35,043)		(41,306)	(8,056)									344,897		2,949,297		
	Basic																					2,963,564		
nd FAC Roll-in s for a full year	Customers os June 03																					540		
LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in s for a full year Based on Sales for the 12 months ended September 30, 2003	Customers 12mos June 03	INDUSTRIAL POWER RATE LPTOD-Primary (continued)	Oct02-Nov02	Summer Rates	Winter Rates	Dec02-Apr03	Summer Rates	Winter Rates	May03-Jun03	Summer Rates	Winter Rates		Summer Rates	Winter Rates		Summer Rates	Winter Rates	Comments of the second s	Summer nates Winter Rates	Interruptible Credits:		TOTAL - Primary	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	INCREASE IN BASE RATES REVENUE
LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of Based on Sales for the 12 months ended September 30.		INDUSTRIAL POWER RATE	Pwr Factor Peak kW Oct02-Nov02			Pwr Factor Peak kW Dec02-Apr03			Pwr Factor Peak kW May03-Jun03			kWh Oct02-Nov02			kWh Dec02-Apr03			KWN May03-					TOTAL AFTER APPLI	INCREASE IN B4

Correction Factor adjusted to reflect additional \$599,327 in revenues from Pate Switching Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Rolhin's for a full year	Y of the ECR and FAC Roll-in's for a full year					-			"Otread	
Based on Sales for the 12 months ended September 30, 2003	, 2003			I	As billed Hates During 12 Month Period	th Period	ECR Rollin Rates for Full Year	for Full Year	FAC Rollin Rates for Full Year	for Full Year
	Customers 12mae June 03	Basic Demand	Peak Demand	s,uMa	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
INDUSTRIAL POWER RATE LPTOD-Secondary										
Customers Oct02-Nov02	Э.				\$44.29 \$	1,329	\$44.62 \$	1.339	\$44.62 \$	
Customers Dec02-Apr03 Customers May03-	63 58				\$44.62 \$44.62	2,588 2,588	\$44.62 \$44.62	2,588	\$44.62 \$44.62	2,588
kW Basic Demand Oct02-Nov02										
Summer Rates		•			5.07	•	5.11		511	•
Winter Rates		26,570			5.07	134,710	5.11	135,773	5.11	135,773
kW Basic Demand Dec02-Apr03		360			5 11	1 789	511	1.789	5,11	1,789
Winter Rates		49.014			5.11 2.11	250,462	5.11	250,462	5.11	250,462
kW Basic Demand May03-										
Summer Rates		31,922			5.11	163,121	5.11	163,121	5.11	163,121
Winter Rates		7,110			5.11	36,332	5.11	36,332	5.11	30,335
kW Peak Demand Oct02-Nov02										
Summer Bates					5.32	ı	5.36	•	536	
Winter Rates			25,381		2.82	71,574	2.84	72,082	2.84	72,082
kW Peak Demand Dec02-Apr03			SAF		36.7	1 849	5.36	1.849	5.36	1,849
Summer haues Winter Rales			47,857		2.84	135,914	2.84	135,914	2.84	135,914
kW Peak Demand May03-			00 10		5 36 7	168 208	5.36 36	168.208	5.36	168.208
Summer Fales Winter Rates			6,830		2.84	19,397	2.84	19,397	2.84	19,397
Pwr Factor Basic kW Oct02-Nov02									5 <u>5</u> 5	
Summer Rates		, (CCP)			5.07	(2.140)	11 G	(2.156)	5.11	(2,156)
Pwr Factor Basic kW Dec02-Apr03		(1466)								
Summer Rates		6			13	(36)	5.11	(36)	5.11 6.11	(36) (4 389)
Winter Rates Dur Factor Ratic kW MavA2.		(828)			5.13	(4,389)		(500.4)		(socit)
		(524)			5.11	(2,678) (710)	5.13	(2,678) (210)	5.11 5.11	(2,678) (710)
Winter Hales		(801)			- 5	10111		· · · ·	à	

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of Based on Sales for the 12 months ended September 30.	LOUISVILLE GAS AND ELECTRIC COMPANY Catulations showing the effect on Base Pate Revenue of the E Based on Sales for the 12 months ended September 30, 2003	LOUISVILLE GAS AND ELECTRIC COMPANY Catulations showing the effect on Base Rate Revenue of the ECR and FAC Roli-in's for a full year Based on Sales for the 12 months ended September 30, 2003			ļ	-As Bitled Rates" During 12 Month Period	ates" h Period	ECR Rollin Rates for Full Year	tor Full Year	-Current Rates" FAC Rottin Pates for Full Year	ates" for Full Year
INDUSTRIAL POWER RATE	12 INDUSTRIAL POWER RATE LPTOD-Secondary (continued)	Customers 12mos June 03 edi	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calcutated Revenue
		1									
PWI FACTOF PEAK KW OCTUZ-NOVUZ						06 J		26.2	,	5 36 5	
	Winter Rates			(415)		5 C	(1.170)	2.84	(1.179)	2.84	(1,179)
Pwr Factor Peak kW Dec02-Apr03	Dec02-Apr03			10							
	Summer Rates			2		5.36	(38)	5.36	(3 8)	5.36	(38)
	Winter Rates			(853)		2.84	(2,423)	2.84	(2,423)	2.84	(2,423)
Pwr Factor Peak kW May03-Jun03	f May03-Jun03							:			
	Summer Rates			(526)		5.36	(2,819)	5.36	(2,819)	95.5	(2,819)
	Winter Rates			(136)		2.84	(386)	2.84	(386)	5.84	(1995-)
kWh Oct02-Nov02											
	Summer Rates					0.02301	,	0.02318		0.02480	
	Winter Bates				9,022,314	0.02301	207,603	0.02318	209,137	0.02480	223,753
kWh Dec02-Apr03											
	Summer Rates Winter Dates				158,642 17 235 815	0.02318 0.02318	3,677 309 526	0.02318 0.02318	3,677 399,526	0.02480 0.02480	3,934 427,448
kWh May03-											
	Summer Rates				14,136,425	0.02480	350,583	0.02480	350,583	0.02480	350,583 75 254
	Winter Rates				2,257,719	0.02480	55,991	0.02480	55,991	0.02480	55,991
	TOTAL - Secondary	151	114,966	111,795	42,810,915 Correc	Correction Factor -	1,990,676	\$	1,993,765	 ~	2,036,561 1.000343
TOTAL AETCO APDI	TOTAL AETER ABBLICATION OF CORRECTION EACTOR	90 F					1 489 993	6	1.993.081	6	2.035,862
								ŀ			
INCREASE IN B.	INCREASE IN BASÉ RATES REVENUE							 ⊷	3,088	 ∾	42,780
	TOTAL - Rate LPTOD	764	3,775,318	3,750,783 2,	2,016,531,401	÷	69,971,166	 ∽	70,058,130	\$	71,979,844
INCREASE IN B	INCREASE IN BASE RATES REVENUE							v	86,964	 ⊷]	1,921,713

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LPTOD Actual - 69,371,839 Carbide @ LPTOD - 599,327 LPTOD inctuding Carbide - 69,971,166

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a fult year Based on Sales for the 12 months ended September 30, 2003	Y of the ECR and FAC Roll-in's for a fult year , 2003			ł	-As Billed Rates" During 12 Month Period	ates" h Period	ECR Rolin Rates for Full Year	i for Fult Year	"Current Rates" FAC Rollin Rates for Full Year	ates" for Full Year
	Customers 12mcs June 03	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
SPECIAL CONTRACT										
Customers	12									
kW Demand Oct02-Nov02									10.0	
Summer Rates					8.15 F.O.	1361.36	821	338.352	17.0	338.352
Winter Hates		000'00			5		8			
KW Jenanu Jecuz-Aprus					R 21	,	821	,	8.21	,
Winter Rates		132,077			6.08	803,031	6 08	603,031	6.08	803,031
kW Demand May03-										
Summer Rates		154,000			8.21	1,264,340	8.21	1,264,340	8.21	1,264,340
Winter Rates		28,723			6.08	174,633	6.08	174,633	6.08	174,633
kW Pwr Factor Oct02-Nov02									10.0	
Summer Rates		•			8.15	•	8.21	,	8.21	, ne 316)
Winter Rales		(4,229.40)			6.04	(25,546)	6.08	(25,715)	9.08	(011/02)
kW Pwr Factor Dec02-Apr03							6		R 21	
Summer Rates					8.23		0.21	, et 030	170 1708	(B1 030)
Winter Rates		(10,037.88)			6.08	(61,030)	80'G	(000,10)	80	(000,00)
kW Pwr Factor May03-						ţ	0.01	1202 P.07	10.0	(757 10)
Summer Rates Winter Rates		(11,539.20) (2,182.92)			6.08	(94,737) (13,272)	609 97	(13,272) (13,272)	6.08	(13,272)
kWh Oct02-Nov02				28,277,000	0.02200	622,094 1 620,742	0 02216 0 02216	626,618 1.620.742	0.02378 0.02378	672,427 1,739,226
kWh Dec02-Apr03 kWh May03-				73,138,194 94,464,806	0.02378	2,246,373	0 02378	2,246,373	0.02378	2,246,373
TOTAL	4L 12	370,450		195,880,000 Correc	D Correction Factor -	6,872,755 1.000000	0	6,879,336 1.000000	μ φ	\$ 7,043,528 1.000000
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	ON FACTOR				ω	6,872,755	~	6,879,336	 ⊷	7,043,628
INCREASE IN BASE RATES REVENUE							0	6,501	¦∽	164,293

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	the ECR and FAC Roll-in's for a full year			I	"As Billed Rates" During 12 Month Period	ates" th Period	ECR Rollin Rates for Full Year	tor Full Year	-Current Rates FAC Rollin Rates for Full Year	ates" for Full Year
	Customers 12mos June 03	Basic Demand	Peak Demand	kwh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
SPECIAL CONTRACT										
SWITCHED TO LPTOD PRIMARY - INTERRUPTIBLE EFFECTIVE WITH NOVEMBER 2002 BILLINGS										
October 2002 usages and billings included in LPTOD Primary calculations										
SPECIAL CONTRACT Customers	<u>8</u>									
kW Demand Oct02-Nov02 kW Demand Dec02-Apr03 kW Demand May03-		41,399.33 92,685.57 87,779.10			10.64 10.72 10.72	440,489 993,589 940,992	10.72 10.72 10.72	443,801 993,589 940,992	10.72 10.72 10.72	443,801 993,589 940,992
kwh octoz-Novoz kwh Decoz-Apitos kwh Mayog-				25,737,600 61,483,200 58,478,400	0.01634 0.01646 0.01808	420,552 1,012,013 1,057,289	0.01646 0.01646 0.01808	423,641 1,012,013 1,057,289	0.01808 0.01808 0.01808	465,336 1,11,616 1,057,289
TOTAL	. 12	221,864		145,699,200 Correc	5 Correction Factor -	4,864,925 1.000000	 ↔]	4,871,326	~	5,012,624 1.00000
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	FACTOR				6	4,864,925	~	4,871,326	 ∞	5,012,624
INCREASE IN BASE RATES REVENUE							69	6,400	 ~	141,298

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LOUISVILLE GAS AND ELECTRIC COMPANY
Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year
Based on Sales for the 12 months ended Sectember 30, 2003

calculations showing the primer on oase nake neverine of the EUN and FAU Holi-In Stor 2 juni year Based on Sales for the 12 months ended September 30, 2003	ue di me acht and fact aon-ins for a iuri year 30, 2003				"As Billed Hates"	lates"			"Current Rates"	ates"
				ļ	During 12 Month Period	th Period	ECR Rollin Rates for Full Year	for Full Year	FAC Rollin Rates for Full Year	for Full Year
	Customers	Basic	Peak		E C	Calculated	ind C	Calculated	Unit	Calculated
	12mos June 03	Demand	Demand	kWh's	Charges	Revenue	Charges	Hevenue	Charges	Revenue
SPECIAL CONTRACT						-				
Customers Oct02-Nov02	2.55				\$7183 \$	183	\$72.36 \$	185	\$72.36 \$	185
Customers Dec02-Apr03	5 05					365	\$72.36	365	\$72.36	365
Customers May03-	4.40				\$72.36	318	\$72.36	318	\$72.36	318
kW Basic Demand Oct02-Nov02										
Summer Rates					574		5.78		5.78	•
Winter Rates		82,023.35			5.74	470,814	5.78	474,095	5.78	474,095
kW Basic Demand Dec02-Apr03										
Summer Rates					5 78		5.78	,	5.78	•
Winter Rates		162,920.25			5.78	941,679	5.78	941,679	5.78	941,679
kW Basic Demand May03-										
Summer Rates		143,861.00			5.78	831,517	5.78	831,517	5.78	831,517
Winter Rates		13,750.40			5.78	79,477	5.78	79,477	5.78	79,477
kW Peak Demand Oct02-Nov02										
Summer Rates					7.92		7.98	,	7.98	,
Winter Rates			79,832.68		3.68	293,784	3.71	296,179	3.71	296,179
kW Peak Demand Dec02-Apr03										
Summer Rates			,		7.98		7.98		7.98	
Winter Rates		-	146,627.72		3.71	543,989	3.71	543,989	3.71	543,989
kW Peak Demand May03-										
Summer Rates		-	137,065.00		7.98	1,093,779	2.98 2.5	1,093,779	7.98	6// 660'1
Winter Rates			12,349.60		3.71	45,817	3.71	45,817	3./1	45,017
Pwr Factor Basic kW Oct02-Nov02										
Summer Rates					5.74		5.78	1	5.78	•
Winter Rates		(3,796.48)			5.74	(21,792)	5.78	(21,944)	5.78	(21,944)
Pwr Factor Basic kW Dec02-Apr03									1	
Summer Rates					5.78		5.78		5.78	, 100 01
Winter Rates		(7,270.85)			5.78	(42,026)	5.78	(42,026)	5.78	(42,026)
PWr Factor Basic KW May03-					e i		i L		54 J	1002 077
oummer hales Winter Dates		(/',045.5U) /EE0.02)			5.78 F 78	(40,723)	9/.C	(3170)	5.78	(3.179)
		(200)			0.10	101-101	2	1		1

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations strowing the effect on Base Rate Revenue of the I Based on Sales for the 12 months ended September 30, 2003	ECTRIC COMPANY on Base Rate Revenue of 1 is ended September 30, 20	LOUISVILLE GAS AND ELECTRIC COMPANY Catourations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003			I	• As Billed Rates During 12 Month Period	ates" h Period	ECR Rollin Rates for Full Year	for Full Year	"Current Rates" 'Current Rates"	ates" for Full Year
SPECIAL CONTRACT		Customers 12mos Jurie 03	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
Pwr Factor Peak kw Oct02-Nov02 Summer R Writer Ra Minter Ra	ct02-Nov02 Summer Rates Winter Rates			(3.691.33)		7.92 3.68	(13,584)	7.98 3.71	(13,695)	7.98 3.71	(13,695)
Twi racior reak km. Uecur-Apros Summer R Bur Franch but Lut. Urang Auro	ecuz-Aprus Summer Rates Winter Rates			(6,538,99)		7.98 3.71	- (24,260)	7.98 3.71	(24,260)	7.98 3.71	(24,260)
Twi racio reak twy mayor-Junus Summer Ra Winter Rat	ayus-Junus Summer Rates Winter Rates			(6,719 85) (493.98)		7.98 3.71	(53,624) (1,833)	7.98 3.71	(53,624) (1,833)	7.98 3.71	(53,624) (1,833)
kWh Oct02-Nov02	Summer Rales Winter Rales				32,491,974	0.01537 0.01537	499,402	0.01548 0.01548	502,976	0.01710 0.01710	- 555,613
	Summer Rates Winter Rates				62,738,106	0.01548 0.01548	- 971,186	0.01548 0.01548	- 971,186	0.01710 0.01710	- 1,072,822
-CUYEM NYYY	Summer Rates Winter Rates				55,382,400 4,792,320	0.01710 0.01710	947,039 81,949	0.01710 0.01710	947,039 81,949	0.01710 0.01710	947,039 81,949
	TOTAL	12	402,555	375,875	155,404,800 Correc	0 Correction Factor -	6,600,278 1.000000	σ	6,609,267	~	6,763,539
TOTAL AFTER APPLIC/ INCREASE IN BASE	TOTAL AFTER APPLICATION OF CORRECTION FACTOR INCREASE IN BASE RATES REVENUE	FACTOR				\$	6,600,278	v v	6,609,267 8,989	0	6,763,539 154,273

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LOUISVILLE GAS AND ELECTRIC COMPANY Celculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-In's for a full year Based on Sales for the 12 months ended September 30, 2003

Currences Currences <t< th=""><th>Based on Sales for the 12 months ended September 30, 2003</th><th>Based on Sales for the 12 months ended September 30, 2003</th><th></th><th></th><th></th><th>* As Billed Rates" During 12 Month Period</th><th>ates" h Period</th><th>ECR Rollin Rates for Full Year</th><th>for Full Year</th><th>"Current Rates" FAC Rollin Rates for Fult Year</th><th>ates" for Fult Year</th></t<>	Based on Sales for the 12 months ended September 30, 2003	Based on Sales for the 12 months ended September 30, 2003				* As Billed Rates" During 12 Month Period	ates" h Period	ECR Rollin Rates for Full Year	for Full Year	"Current Rates" FAC Rollin Rates for Fult Year	ates" for Fult Year
Transiention Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>			Ċ	 	I	1111	- Postelinde	- -	Colorinated	t toi	Catculated
Convoct 2.00 9.71 (6.1 1.4 9.72 (6.1 </th <th></th> <th>2mos June 03</th> <th>Demand</th> <th>Demand</th> <th>kWh's</th> <th>Charges</th> <th>Revenue</th> <th>Charges</th> <th>Revenue</th> <th>Charges</th> <th>Revenue</th>		2mos June 03	Demand	Demand	kWh's	Charges	Revenue	Charges	Revenue	Charges	Revenue
200 200 572.86 572.86 572.86 552.86	SPECIAL CONTRACT					q					
5:0 5:2.6 5	Customers Oct02-Nov02	2.00					144		145		145
430 572.36 552.36 552.36 552.36 552.36 572.36 552.36 572.36	Customers Dec02-Apr03	5 10				\$72.36	369	\$72.36	369	\$72.36	369
Rate Reflection 422 436.80 425 442.00 425 Planes 1(4,0000 425 436.80 425 442.00 425 Planes 266.002.58 266.002.58 425 1(26.367) 425 420.00 425 Planes 266.002.58 266.002.58 425 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367) 1(26.367)	Customers May03-	4.90				\$72.36	355	\$72.36	355	\$72 36	355
Metes 104.0000 4.22 4.86 4.25 4.2000 4.25 Metes 104.0000 4.25 1.156.37 4.25 4.2000 4.25 Metes 265.022.26 4.25 1.156.37 4.25 1.956.37 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25 4.2000 4.25	kW Basic Demand Oct02-Nov02										
Image 104.0000 122 438.80 425 420.00 425 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 11.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.36.387 425 12.33.300 27.38 <t< th=""><th>Summer Rates</th><td></td><td>k</td><td></td><td></td><td>4 22</td><td></td><td>4.25</td><td></td><td>4.25</td><td>,</td></t<>	Summer Rates		k			4 22		4.25		4.25	,
Q3 Q3 Q3 Q4 Q4<	Winter Rates		104,000.00			4.22	438,880	4.25	442,000	4.25	442,000
er Netes 425 126.387 425 1,126.387 425 1,126.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 1,265.387 425 <th>kW Basic Demand Dec02-Apr03</th> <th></th>	kW Basic Demand Dec02-Apr03										
Indian 265.032.26 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,16,307 4.25 1,39,613 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,26,307 4.25 1,33,300 4.25 1,33,300 4.25 1,33,300 4.25 1,33,300 4.25 1,33,300 3.71 R R R R R R R R R R 1,30,740 27 1,11 R R R R R R R R 1,30,740 27 1,11	Summer Rates		•			4.25	,	4.25	•	4.25	
er Patter 206,000 0 42:5 (199,613) <th>Winter Rates</th> <th></th> <th>265.032.26</th> <th></th> <th></th> <th>4.25</th> <th>1,126,387</th> <th>4.25</th> <th>1,126,387</th> <th>4.25</th> <th>1,126,387</th>	Winter Rates		265.032.26			4.25	1,126,387	4.25	1,126,387	4.25	1,126,387
ef Pate 208,000 425 884,000 425 894,000 425 Rates 42597,14 425 199,613 425 199,613 425 199,613 425 Rates 90,000 31,200 371 333,900 371 333,900 371 Rates 90,000 78 31,200 371 860,906 371 333,900 371 Rates 229,354 Bit 371 860,906 371 860,906 371 333,900 371 425 Rates 160,000,00 7.98 1,436,400 7.98 1,436,400 7.98 1,50,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 371 150,794 372<	kW Basic Demand May03-						•				
Mates 45,967.74 4.25 199.613 4.25 199.613 4.25 Dates 20 732 732 733.900 731 733.900 731 Relates 90,000.00 3.68 331.200 3.71 333.900 3.71 Relates 229,354.84 3.71 850.906 3.71 850.906 3.71 Relates 229,354.84 3.71 150.706 3.71 850.906 3.71 Relates 229,354.84 3.71 150.706 3.71 150.704 3.71 Relates 150.906 3.71 150.794 3.71 150.794 3.71 Relates 150.704 3.71 150.794 3.71 150.794 3.71 Relates (attract 3.71 150.794 3.71 150.794 3.71 Relates (attract 3.71 150.794 3.71 150.794 3.71 Relates (attract 3.72 150.794 3.71 150.794 3.75	Summer Rates		208,000.00			4 25	884,000	4.25	884,000	4.25	884,000
Rates 7.22 7.36 3.71 3.33,300 7.36 Inates 90,000 00 3.68 3.17 3.03,300 3.71 Inates 229,354 B4 7.36 3.71 3.03,300 3.71 Inates 229,354 B4 7.36 3.71 8.60,906 3.71 3.33,300 3.71 Inates 229,354 B4 7.36 7.36 3.71 8.60,906 3.71 8.60,906 3.71 Inates 229,354 B4 3.71 150,794 3.71 150,794 3.71 Inates 1.436,400 7.36 1.436,400 7.36 1.436,400 7.36 Inates 1.50,794 3.71 1.50,794 3.71 1.50,794 3.71 Inates (1.30,000 3.71 1.50,794 3.71 1.50,794 3.71 Inates (1.30,000 3.71 1.50,794 3.71 1.50,794 3.71 Inates (1.202,000 3.71 1.50,794 3.71 1.50,794 2.56	Winter Rates		46,967,74			4 25	199,613	4.25	199,613	4.25	199,613
792 792 798 798 798 798 798 798 798 798 798 798 798 798 798 798 798 798 798 798 733 798 731 733 731 733 731 733 731 733 731 733 731 733 731 733 731 733 731 733 731 733 731 733 731 731 731 731 731 731 731 731 731 731 733 731 733 731 732 732 733 733 733 733 732 733 733 <th>kW Peak Demand Crth3-Nord?</th> <th></th>	kW Peak Demand Crth3-Nord?										
If alse 90.000.00 36 331.200 371 333.900 371 XB 229.354 B4 371 850.906 371 850.906 371 R false 229.354 B4 371 150.794 371 150.794 371 R false 150.000.00 7.98 1.436.400 7.98 1.436.400 7.98 7.38 R false 150.794 371 150.794 371 150.794 371 150.794 371 R false 130.000 3.71 150.794 371 150.794 371 150.794 371 R false 150.794 371 150.794 371 150.794 371 150.794 371 R false (3.320.00) 4.25 (35.10) 4.25 (35.60) 4.25 R false (3.50.00) 4.25 (35.10) 4.25 (35.60) 4.25 R false (15.00) 4.25 (90.111) 4.25 (90.111) 4.25 R false	Summer Rates			ļ		7.92		7.98	•	7.98	I
X X	Winter Rates			90.000.00		368	331,200	3.71	333,900	3.71	333,900
er Rates 7.98 7.98 7.98 7.98 7.98 7.98 r Rates 229,354 B4 3.71 850,306 3.71 850,906 3.71 r Rates 180,000.00 7.98 1,436,400 7.98 1,436,400 7.98 r Rates 190,000.00 3.71 150,794 3.71 150,794 3.71 r Rates (8,320,00) 4.22 (3,5,110) 4.25 4.25 r Rates (8,320,00) 4.22 (3,5,110) 4.25 4.25 r Rates (16,224,00) 4.25 (9,0111) 4.25 (11) r Rates (15,202) 4.25 (15,903) 4.25 4.25 r Rates (15,903) 4.25 (15,903) 4.25 r Rates (15,903) 4.25 (15,903) 4.25	kW Peak Demand Dec02-Apr03										
r Hates 229,354,84 371 850,906 371 850,906 371 r Rates 180,000.00 7.98 1,436,400 7.98 1,436,400 7.98 1,436,400 7.98 1,350,794 371 155,794 371 155,794 371 155,794 14,25 14,25 14,25 14,25 14,25 14,25 14,25 14,25 14,25 14	Summer Bates			,		7.98		7.98		2.98	ı
er Rates 180,000.00 7.98 1,436,400 7.98 1,436,400 7.98 1,436,400 7.98 1,30,794 3.71 1 <th>Winter Rates</th> <th></th> <th></th> <th>229,354.B4</th> <th></th> <th>3.71</th> <th>850,906</th> <th>3.71</th> <th>850,906</th> <th>3.71</th> <th>850,906</th>	Winter Rates			229,354.B4		3.71	850,906	3.71	850,906	3.71	850,906
ef Rates 180,000.00 7.96 1,436,400 7.98 1,436,400 7.98 1,436,400 7.98 1,371 150,794 371 1<11	kW Peak Demand May03-										
r Rates 40,645.16 3.71 150,734 371 150,794 371 ov02 er Rates (8,320.00) 4.22 (35,110) 4.25 4.25 er Rates (11,22.02.58) 4.25 (90,111) 4.25 (90,111) 4.25 r Rates (16,224.00) 4.25 (11) 4.25 (15,969) 4.25 r Rates (15,969) 4.25 (15,969) 4.25 (15,969) 4.25	Summer Rates			180,000.00		7.98	1 436,400	7.98	1,436,400	7.98	1,436,400
ov2 4.22 4.25 4.25 4.25 r hates (8,320.00) 4.22 (35,10) 4.25 4.25 r hates (8,320.00) 4.22 (35,110) 4.25 4.25 r hates (8,320.00) 4.22 (35,110) 4.25 4.25 r hates (11,1) 4.25 (90,111) 4.25 4.25 r hates (116,224.00) 4.25 (90,111) 4.25 4.25 r hates (15,202.68) 4.25 (111) 4.25 (111) 4.25 r hates (15,202.00) 4.25 (111) 4.25 (111) 4.25 r hates (15,969) 4.25 (15,969) 4.25 (15,969) 4.25	Winter Rates			40,645,16		3.71	150,794	371	150,794	3.71	150,794
er Rates 4.22 4.25 4.25 4.25 r Rates (9,320.00) 4.22 (35,10) 4.25 (35,360) 4.25 r Rates (9,320.00) 4.22 (35,110) 4.25 (35,360) 4.25 r Rates (16,220.68) 4.25 (9,111) 4.25 (9,111) 4.25 r Rates (16,224.00) 4.25 (90,111) 4.25 (80,952) 4.25 r Rates (16,224.00) 4.25 (11,9) 4.25 (11,1) 4.25 r Rates (16,224.00) 4.25 (11,1) 4.25 (11,1) 4.25 r Rates (15,969) 4.25 (15,969) 4.25 (15,969) 4.25	Pwr Factor Basic kW Oct02-Nov02										
r Rates (8,320.00) 4.22 (35,110) 4.25 (35,360) 4.25 upr03 upr03 <thupr03< th="" thupr03<=""> <thupr03< th=""> upr03<th>Summer Rates</th><td></td><td></td><td></td><td></td><td>4.22</td><td></td><td>4.25</td><td>•</td><td>4.25</td><td></td></thupr03<></thupr03<>	Summer Rates					4.22		4.25	•	4.25	
yr03 er Rates F ales (21,202.58) (21,202.58) (21,202.58) (21,202.58) (21,11) (25) (20,111) (25) (25) (21,11) (25) (25) (26) (26,952) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25) (25,969) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25,969) (25) (25) (25,969) (25) (25) (25,960) (25) (25) (25,960) (25) (25) (25,960) (25) (25) (25,960) (25) (25) (25,960) (25) (25) (25) (25,960) (25) (25) (25,960) (25) (25) (25) (25) (25) (25) (25) (25	Winter Rates		(8.320.00)			4.22	(35,110)	4.25	(35,360)	4.25	(35,360)
er Rates 2 4.25 <t< th=""><th>Pwr Factor Basic kW Dec02-Apr03</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>	Pwr Factor Basic kW Dec02-Apr03										
r Rates (21,202.68) 4.25 (90,111) 4.25 (30,111) 4.25 r Rates (16,224.00) 4.25 (68,952) 4.25 (83,952) 4.25 r Rates (3.757.42) 4.25 (15,969) 4.25 (15,969) 4.25	Summer Rates					4.25	•	4.25		4.25	·
er Rates (16,224,00) 4.25 (68,952) 4.25 (68,952) 4.25 (715,959) 4.25 (715,959) 4.25 (715,959) 4.25 (715,959) 4.25	Winter Rates		(21,202.58)			4.25	(90,111)	4.25	(90,111)	4.25	(90,111)
(16,224,00) 4 25 (68,952) 4 25 (68,952) 4 25 (715,969) 4 25 (715,969) 4 25 (715,969) 4 25 (715,969) 4 25	Pwr Factor Basic kW May03-									-	
(3.757.42) 4.25 (15,969) 4.25 (15,969) 4.25	Summer Rates		(16,224.00)			4.25	(68,952)	4 25	(68.952)	5 F	(56,952)
	Winter Rates		(3,757.42)			4.25	(15,969)	4.25	(15,969)	67.4	(15,909)

Current Rates ECR Rolin Rates for Full Year FAC Rolin Rates for Full Year	Unit Calculated Unit Calculated Charges Revenue <u>Charges Revenue</u>			7.98		7.98 7.98 7.98 7.98 7.98 3.71 (68.073) 3.71 (68.073)		(112,039) 7.98 (3.71 (12,063) 3.71 (12,063)		- 0.01710	0.01548 527,421 0.01710 582,616		0.01548 1,261,846 0.01710 1,393,900		0.01710 1,184,551 0.01710 1,184,555 0.01710 252,855	(3.30) (396,000) (3.30) (396,000)	(1,200) (1,200)	\$ 7,825,062 1.000078 1.000078	\$ 7,824,455 \$ 8,011,690	<u>\$ 9,103</u>
As Billed Rates During 12 Month Period	Unit Calculated arges Revenue			7.92		7.98 3.71 (68.073)		7.98 (112,039)	3.71 (12,063)			537 523,673	-	548 1,261,846		710 1,184,551 710 252,855	(3:30) (396,000)	(1,200)	\$ 7,815,959 tor - 1.000078	\$ 7,815,353	
"AS During	Unit kWh's Charges			∠ €		- e)	2	е		. 0.01537	34,071,093 0.01537		81,514,611 0.01548		69,272,009 0.01710 14,786,836 0.01710	(9		199,644,549 Correction Factor		
Ľ	Basic Peak Demand Demand			(7,200,00)		118 346 30)		(14,040.00)	(3,251.61)								120,000		624,000 540,000 (49,504) (42,840)		
LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	Customers 12mos June 03	SPECIAL CONTRACT	Pwr Factor Peak kW Oct02-Nov02	Summer Rates Winter Rates	Pwr Factor Peak kW Dec02-Apr03	Summer Rates Winter Pates	Pwr Factor Peak kw May03-Jun03	Summer Rates	Winter Rates	KWH Octo2-Novo2	Summer Rates	Winter Rates	kWh Dec02-Apr03	Summer Rates Winter Rates	kWh May03-	Summer Rates Winter Rates	Interruptible Credits:	Station House Use - Credit	T07AL 12	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	INCREASE IN BASE RATES REVENUE

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ar • As Billed Rates [*] During 12 Month Period ECA Rodin Rates for Full Year FAC Rodin Rates for Full Year	Basic Peak Unit Catoutated Unit Caloutated Unit Demand Demand kWh's Charges Revenue Charges Revenue Charges		9,139.76 7.28 5 66,537 7.33 66,994 22,949.71 7.33 168,221 7.33 168,221 7.33 168,221 22,537.53 7.33 165,200 7.33 165,200 7.33 165,200	4,599,529 0 01753 80,630 0 01766 81,228 0 0128 11,731,671 0 01766 207,181 0 01766 207,181 0 01928 11,864,000 0 01928 228,739 0 01928 228,738 0 01928	54,627 28,195,200 5 916,508 5 917,563 Correction Factor - 1.000000 1.000000	<u>\$ 916,508</u> 5 917,563	\$ 1,055			8,794,59 7.28 \$ 64,025 7.33 64,464 21,018,14 7.33 154,063 7.33 154,063 20,503.27 7.33 150,289 7.33 150,289	4,534,941 0,01753 79,498 0,01766 80,067 0,01928 12,489,939 0,01766 220,572 0,01766 220,572 0,01928 11,274,720 0,01928 217,377 0,01928 217,377 0,01928	50,316 28,299,600 \$ 885,823 \$ 886,852 Correction Factor - 1,000000 1,000000	<u>\$ 885, 823</u> <u>\$ 886, 852</u>	<u>s 1,029</u>	\$ 1.802.331 \$ 1.804.415 \$ 2.084 \$ 2.084
LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	Customers 12mos June 03	SPECIAL CUNIMACI Customers 12	kW Demand Oct02-Nov02 kW Demand Dec02-Apr03 kW Demand May03-	kWh Dct02-Nov02 KWh Dec02-Apr03 kWh May03-	TOTAL 12	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	INCREASE IN BASE RATES REVENUE	SPECIAL CONTRACT	Customers 12	kW Demand Oct02-Nov02 kW Demand Dect2-Apr03 kW Demand May03-	kWh Octo2-Nov02 kWh Dec02-Apr03 kWh Mayy3-	TOTAL 12	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	INCREASE IN BASE RATES REVENUE	TOTAL AFTER APPLICATION OF CORRECTION FACTOR - BOTH ACCOUNTS

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*As Billed Rates" During 12 Month Period ECR Rollin Rates for Full Year FAC Rollin Rates for Full Year	Unit Calculated Unit Calculated Unit Calculated Charges Revenue Charges Revenue Charges Revenue	\$0 03508 \$ 31,281 \$0 03694 \$ 32,715 \$0 03502 64,427 \$0 03532 64,427 \$0 03694 67,383 \$0 03532 64,427 \$0 03694 47,378 \$0 03694 67,383 \$0 03694 47,378 \$ 003694 47,378 \$ 003694 47,378	5 142,874 5 143,086 5 147,476 Correction Factor 1.001986 1.001986 1.001986 1.001986	\$ 142,591 \$ 142,803 \$ 147,184	<u>\$ 212</u> 5 4,381	\$2.45 \$ 5,133 \$2.47 5,175 \$2.47 \$ 5,175 \$2.47 10,710 \$2.47 10,710 \$2.47 9,729 \$2.47 9,729 \$2.47 9,729	\$0.0462 103,308 \$0.0445 104,072 \$0.04657 107,823 \$0.0445 220,246 \$0.04495 220,246 \$0.04657 228,184 \$0.04457 198,259 \$0.04457 198,259 \$0.04657 198,259	3 5 547,386 5 548,192 5 559,881 Correction Factor - 0.993299 0.993299 0.993299 0.993299	\$ 551,079 \$ 551,890 \$ 563,658	<u>\$ 811</u> <u>5 11,767</u>
1	Basic Peak Demand Demand KWh's	885,633 1,824,108 1,282,574	3,992,315 Corre				2,315,294 4,899,808 4,257,236			
LOUISVILLE GAS AND ELECTRIC COMPANY Calcutations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	Customers STREET LIGHTING ENERGY RATE SLE Customers 1,494	kwh © Octo2-Nov02 Rates: kwh © Dec02-Apr03 Rates: kwh © May03- Rates:	TOTAL RATE SLE 1,494	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	TOTAL INCREASE IN BASE RATES REVENUE	TRAFFIC LIGHTING ENERGY RATE TLE 2,095 Customers & Oct02-Nov02 Flates: 2,095 Customers & Dec02-Apr03 Flates: 4,336 Customers & May03- Flates: Customers & May03- Flates:	kwh & Octoz-NovO2 Rates: kwh & DecO2-AprO3 Rates: kwh & MayO3- Rates:	TOTAL RATE TLE 10,370	TOTAL AFTER APPLICATION OF CORRECTION FACTOR	TOTAL INCREASE IN BASE RATES REVENUE

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Pate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	ANY nue of the ECR and FAC r 30, 2003	Holl-in's for a full year			I	-As Billed Rates" During 12 Month Period	tates" th Period	ECH Rollin Rates for Full Year	for Full Year	"Current Rates" FAC Rollin Rates for Full Year	ales" for Full Year
	Customers 12mos June 03		Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
PUBLIC STREET LIGHTING RATE PSL		(LIGHTS INSTALLED PRIOR TO JAN 1, 1991)	(166								
OVERHEAD SERVICE:	Lights										
100W Octo2-NovO2	103.54					\$5.81 \$	602	\$5.85 \$	606	\$5.92 \$	613
100W Dec02-Apr03	230.61						1,349		1,349		1,365
100W Mayo3-	229.85					5.92	1,361	5.92	1,361	5.92	1,361
175W Oct02-Nov02	6,575.66					6.74	44,320	6.79	44,649	6.90	45,372
I ZSW Mavits-	14,652.61					6.79 5.00	99,491 100 760	6.79 6.00	99,491 100 750	06.9	101,103
250W Oct02-NovO2	10,741.34					09.2	81.634	7.66	62.28	28.2	83.997
250W Dec02-Apr03	23,925.07					7.66	183,266	7.66	183,266	7.82	187,094
250W May03-	23,845.59					7.82	186,473	7.82	186,473	7.82	186,473
400W Oct02-Nov02	15,609.75					8.99	140,332	3 .06	141,424	9.31	145,327
400W Dec02-Apr03	34,768.88					90.6	315,006	9.06	315,006	9.31	323,698
400W (Metal Pole) Oct02-Nov02	10.000,40					9.31	322,623	9.31	322,623	9.61	322,023
400W (Metal Pole) Dec02-Apr03	•					13.29		13.29		13.54	•
400W (Metai Pole) May03-	•					13.54		13.54	,	13.54	ſ
1000W Oct02-Nov02	30.84					16.46	508	16.58	511	17.18	530
1000W Dec02-Apr03	69.69					16.58	1,139	16.58	1,139	17.18	1,180
1000W May03-	68.47					17.18	1,176	17.18	1,176	17.18	1,176
	20.65					505	34.0	ę	92.1	2 0 0	180
100W Dec/02-Ann/3	CO.80					0.80	612 912	8.2	618 618	80.7	505
100W Mav03-	20.00 88.03					8.2	623	90 Z	623	2.08	623
150W Oct02-Nov02	4,295,66					8,29	35,611	8.35	35,869	8.46	36,341
150W Dec02-Apr03	9,568.06					8.35	79,893	8.35	79,893	8.46	80,946
150W May03-	9,536.28					8.46	80,677	8.46	80,677	8 46	80,677
250W Oct02-Nov02	4,855.19					9:86	47,872	9.93	48,212	10.10	49,037
250W Dec02-Apr03	10,814.37					9.93	107,387	9.93	107,387	10.10	109,225
	10,778.44					0100	108,862	10.10	108,862	10.10	108,802
400W Dec22-40402	20102 50 10 11					10.10	205,000	1012	225,000	1044	230 976
400W May03-	22.045.81					10.44	230.158	10.44	230,158	10.44	230,158
1000W Oct02-Nov02	•										
1000W Dec02-Apr03	,										
1000W May03-											
UNDERGROUND SERVICE:											
Mercury Vapor											
100W Top Mounted Octo2-Nov02	220.29					9.56	\$2,106	9.63	2,121	9.70	2,137
tuow Top Mounted Decu2-Apro3	490.67					8:63 6	4,725	9.63	4,725	0.9	4,139
175W Top Mounted May03- 175W Ton Mounted Comp-No.02	9 365 01					9.70 10.90	4,744 34 603	9.70	4,744	9.70	4,/44 95.031
125W Tron May Interd Dec/02-Aur03	5 269.80					10.47	54,302 55,175	10.47	55,175 55,175	10.58	55.754
175W Top Mounted May03-	5,252.29					10.58	55,569	10.58	55,569	10.58	55,569

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Current List (1) Current (1)	Cummer Base (a) Data (a) <	Calculations showing the effect on base Hate Revenue of the ECH and FAC Holi-in's for a full year Based on Sates for the 12 months ended September 30, 2003	the ECH and FAC Holl- 2003	ns tor a tul year		"As Billed Pates" During 12 Month Period	I Rates* onth Period	ECR Rollin Rates for Full Year	s for Full Year	Current Rates FAC Roltin Rates for Full Year	ates or Full Year
(InderSerALLED Preport TO.M.N.1.98) (InderSerALLED Preport TO.M.1.198) 2569 22017 3448 3.20 3413 2691 2017 3448 1428 7.217 1448 2691 2017 2018 7.217 1448 7.217 2691 2019 2019 7.217 1448 7.217 2691 2019 7.217 1448 7.217 1448 2691 2019 7.217 1448 7.217 1448 2691 2019 7.217 1448 7.217 1448 2691 2019 7.217 2019 17.26 1418 2692 2019 17.26 2019 17.26 17.26 2692 2019 2019 2019 2019 17.26 2692 2019 2019 2019 2019 17.26 2692 2019 2019 2019 2019 2019 2692 2691 2019 2019 2019 2019 2692 2691 2019 2019 2019 2018 2692 2691 2019 2019 2019 2018 2692 2691	Industry Indus		Customers 12mos, June 03	89 29 20	ĉ		Calculated Revenue	Unit Charoes	Calculated Revenue	Unit Charges	Calculated Revenue
All Non-antimication 2000	Math Math <th< th=""><th>PUBLIC STREET LIGHTING RATE PSL (continued)</th><th></th><th></th><th></th><th></th><th></th><th>n</th><th></th><th></th><th></th></th<>	PUBLIC STREET LIGHTING RATE PSL (continued)						n			
Model 2660 74.8 7.201 74.48 7.201 72.41 7	Model 2660 211 212<	UNDERGROUND SERVICE: (continued)									
Mathematical Mathematical<	Solution	Mercury Vapor (continued) 175W D-002-Nov22	206 00			0, 1,					320.0
3000 3000 7000 <th< td=""><td>2001 (100) 2001 (100) 2001 (1</td><td>175W Decroscreteda</td><td>220.30</td><td></td><td></td><td>51.91 02.14</td><td>1175</td><td></td><td></td><td></td><td>007'C</td></th<>	2001 (100) 2001 (1	175W Decroscreteda	220.30			51.91 02.14	1175				007'C
450.70 550.70 500.70<	4567 5267 <th< td=""><td>175W MayOR-</td><td>503 71</td><td></td><td></td><td>14.20</td><td>117'J</td><td>14.20</td><td>112'1</td><td>14 39</td><td>8762</td></th<>	175W MayOR-	503 71			14.20	117'J	14.20	112'1	14 39	8762
496.77 496.77 496.77 496.77 57.78 57.268 57.268 </td <td>46677 47697 7573 7573 7573 7533 <</td> <td>250W Octo2-New02</td> <td>2.224.93</td> <td></td> <td></td> <td>15.08</td> <td>33.552</td> <td>1519</td> <td>33.797</td> <td>15.35</td> <td>34.153</td>	46677 47697 7573 7573 7573 7533 <	250W Octo2-New02	2.224.93			15.08	33.552	1519	33.797	15.35	34.153
1 1	1 1	250W Dec02-Apr03	4,955 77			15.19	75,278	15.19	75,278	15.35	76,071
156.42 176 2769 176 2769 176 1812 1810 176 2776 176 2726 101 1814 1810 1800 176 2726 101 1814 1810 1800 176 2726 101 1814 1814 2500 101 2576 101 1814 1814 2526 101 2576 101 1814 1814 2526 101 2576 101 1814 1814 2526 101 2576 101 1814 181 101 2576 101 2576 101 1814 181 121 121 121 122 126 1814 181 121 101 2566 101 2566 101 1814 181 121 102 121 102 101 1815 121 102 121 102 101 102 1816 122 122 122 122 102 102 1816 122 122 122 122 122 102 1816 122 122 122 122	135 135 <td>250W May03-</td> <td>4,939.30</td> <td></td> <td></td> <td>15.35</td> <td>75,818</td> <td>15.35</td> <td>75,818</td> <td>15.35</td> <td>75,818</td>	250W May03-	4,939.30			15.35	75,818	15.35	75,818	15.35	75,818
34197 34197 6073 6776 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6073 6001 6073 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 6074 <	34197 34197 6028 0.776 6028 0.776 6028 0.076 6028 0.076 6028 0.076 0.028 0.016 0.018 0.016 0.018 0.016 0.018 0.016 0.018 0.016 0.018 0.016 0.01	400W Oct02-Nev02	1,535 42			17.63	27,069	17.76	27,269	18.01	27,653
3.0061 3.0061 10.1 61.36 10.1 11.01.3 11.01.3 11.01.3 11.01.3 11.01.3 11.01.3 11.01.3 11.01.3 2.5.6 10.1 2.5.6 10.1 2.5.6 10.1 11.01.3 11.01.3 2.5.6 10.1 2.5.6 10.1 2.5.6 10.1 MCK-Mord 2.5.6 10.1 2.5.6 10.1 2.5.6 10.1 MCK-Mord 2.5.6 10.1 2.5.6 10.1 2.5.6 10.1 MCK-Mord 2.559.2 10.1 2.5.6 10.1 2.5.6 10.1 MCK-Mord 2.559.2 10.2 10.2 10.2 10.2 10.2 MCK-Mord 2.592.2 10.2 10.2 10.2 10.2 10.1 MCK-Mord 2.592.2 10.2 10.2 10.2 10.2 10.2 MCK-Mord 2.51 10.2 10.2 10.2 10.2 10.2 MCK-Mord 2.51 10.2<	3.4061 3.4061 10.3 6.1.36 10.1 11.11.3.1 11.11.3 11.11.3.1 11.11.3 <td>400W Dec02-Apr03</td> <td>3,419.97</td> <td></td> <td></td> <td>17.76</td> <td>60,739</td> <td>17.76</td> <td>60,739</td> <td>18.01</td> <td>61,594</td>	400W Dec02-Apr03	3,419.97			17.76	60,739	17.76	60,739	18.01	61,594
M00 17.6 14.00 77.6 14.15 14.01 1.614.3 1.614.3 1.61.1 1.61.2 1.61.1 1.61.1 1.614.3 1.61.1 2.67.0 1.01.1 2.67.0 1.01.1 M002.4 2.67.0 1.01.1 2.67.0 1.01.1 2.67.0 1.01.1 M002.4 2.67.0 1.02.1 1.02.1 1.02.1 2.67.0 1.01.1 M002.4 2.67.0 1.02.1 1.02.1 1.02.1 2.67.0 1.01.1 M002.4 2.67.0 1.02.1 1.02.1 2.67.0 1.01.1 M002.4 2.67.2 1.02.1 1.02.1 1.02.1 1.02.1 M002.4 2.67.2 1.02.1 1.02.1 1.02.1 1.02.1 M0	M02 B/1.2 mm L/4.00 17.6 mm L/4.00 17.6 mm L/4.00 17.6 mm L/4.00 L/4.00 <thl 4.00<="" th=""> <thl 4.00<="" th=""> <thl 4.00<="" <="" td=""><td>400W May03-</td><td>3,408.61</td><td></td><td></td><td>18.01</td><td>61,389</td><td>18.01</td><td>61,389</td><td>18 01</td><td>61,389</td></thl></thl></thl>	400W May03-	3,408.61			18.01	61,389	18.01	61,389	18 01	61,389
013 1500.38 1776 32.300 1776 32.300 101 MORTANCE 4.557 10.1 2.556 1001 2.556 1001 MORTANCE 4.557 10.2 10.2 10.1 2.556 1001 MORTANCE 4.557 10.2 10.2 10.2 10.2 10.1 MORTANCE 4.557 10.2 10.2 10.2 10.2 10.2 MORTANCE 4.557 10.2 10.2 10.2 10.2 10.2 MORTANCE 4.557 10.2 10.2 10.2 10.2 10.2 MORTANCE 4.757 10.2 10.2 10.2 10.2 10.2 MORTANCE 4.75 10.2	003 1500.38 1776 32.300 1776 32.300 1011 Delity-honde Delity-hond	400W MP Octo2-Nov02	817 28			17.63	14,409	17.76	14,515	18.01	14,719
1814.34 1814.34 1814.34 1811.3 26.66 1801.3 26.66 10035 10055 1006 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3 26.66 1001.3	1814.34 1814.34 1814.34 1811.3 26.66 1801.3 <	400W MP Dec02-Apr03	1,820.38			17.76	32,330	17.76	32,330	18.01	32,785
Match well Match w	Michael Michael <t< td=""><td>400W MP May03-</td><td>1,814.34</td><td></td><td></td><td>18.01</td><td>32,676</td><td>18 01</td><td>32,676</td><td>18.01</td><td>32,676</td></t<>	400W MP May03-	1,814.34			18.01	32,676	18 01	32,676	18.01	32,676
Differ Mines 014 021 022 Differ Mines 4,257 022 023 May GS 9,504.76 023 023 May GS 9,504.76 023 023 Decore Alwords 1025 023 023 Decore Alwords 02373 023 023 Decore Alwords 02373 026 023 Decore Alwords 02373 0266 02373 0266 Decore Alwords 0237 0237 0266 02373 Decore Alwords 023 0237 0266 02373 Decore Alwords 023 0266 02373 0266 Decore Alwords 023 0266 02373 0266 Decore Alwords 023 0266 02373 0266 Differ 023 0266 02374 0266 Differ 0266 0266 0266 0266 <td< td=""><td>Dirge Words 014 0.21 0.21 0.02 Dirge Words 4,257 0.02 0.02 0.02 May GS 9,564.50 0.02 0.02 0.02 May GS 9,564.50 0.02 0.02 0.02 May GS 9,427.00 0.02 0.02 0.02 0.02 Decord Avonds 9,427.00 0.02 0.02 0.02 0.02 0.02 Decord Avonds 9,427.00 0.02 0.02 0.02 0.02 0.02 0.02 Decord Avonds 9,427.00 0.02 0.02 0.02 0.02 0.02 0.02 0.02 Decord Avonds 0.42 0.02</td><td>High Pressure Sodium</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Dirge Words 014 0.21 0.21 0.02 Dirge Words 4,257 0.02 0.02 0.02 May GS 9,564.50 0.02 0.02 0.02 May GS 9,564.50 0.02 0.02 0.02 May GS 9,427.00 0.02 0.02 0.02 0.02 Decord Avonds 9,427.00 0.02 0.02 0.02 0.02 0.02 Decord Avonds 9,427.00 0.02 0.02 0.02 0.02 0.02 0.02 Decord Avonds 9,427.00 0.02 0.02 0.02 0.02 0.02 0.02 0.02 Decord Avonds 0.42 0.02	High Pressure Sodium									
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956.80 17.561 16.36 17.507 10.347 953.63 12.366 16.36 17.514 10.37 $2.757.57$ 12.3860 19.37 $5.3.414$ 19.54 $2.757.57$ 19.37 $5.3.414$ 19.54 $2.757.57$ 19.37 $5.3.414$ 19.54 $2.757.57$ 19.37 $5.3.414$ 19.54 $2.757.57$ 19.37 $5.3.414$ 19.54 $2.757.57$ 19.37 10.762 19.54 $2.766.72$ 19.37 10.762 19.54 $2.757.57$ 19.54 19.37 4.779 19.54 $2.766.99$ 10.702 19.37 4.779 19.54 $2.726.99$ 10.702 19.37 4.779 19.54 $2.726.99$ 10.702 19.37 10.645 19.54 $5.47.72$ $5.49.52$ 20.44 27.777 20.59 27.740 $2.026.99$ 2.7737 20.59 27.740 20.86 $3.022.52$ $3.022.52$ 20.59 8.164 20.86 $3.022.42$ 20.56 63.091 20.740 20.86 $3.022.52$ 20.59 8.164 20.86 $3.022.52$ 10.762 19.56 20.96 $3.022.52$ 20.59 8.164 20.86 $3.022.52$ 20.59 8.164 20.86 $3.022.52$ 20.59 8.164 20.86 $8.032.73$ 20.59 18.165 20.96 $8.032.73$ 20.59 18.165 20.86 <td>956 80956 80$17,507$$18,36$$17,507$$18,36$$17,507$$18,347$$18,47$$17,514$$18,47$$17,514$$18,47$$11,2307$$18,47$$11,2307$$18,47$$11,2307$$18,47$$11,236$$19,37$$53,414$$19,37$$53,417$$19,37$$53,417$$19,37$$53,417$$19,37$$53,417$$10,505$$52,214$$20,166$$52,645$$19,546$$10,562$$20,244$$20,166$$20,264$$20,166$$20,264$$20,166$$30,625$$30,625$$20,524$$20,56$$62,224$$20,166$$20,266$$81,164$$20,266$$81,164$$20,266$$18,1262$$20,266$</td> <td></td> <td>429 57</td> <td></td> <td></td> <td>18.23</td> <td>168/7</td> <td>95.91</td> <td>199'7</td> <td>19.91</td> <td>408's</td>	956 80956 80 $17,507$ $18,36$ $17,507$ $18,36$ $17,507$ $18,347$ $18,47$ $17,514$ $18,47$ $17,514$ $18,47$ $11,2307$ $18,47$ $11,2307$ $18,47$ $11,2307$ $18,47$ $11,236$ $19,37$ $53,414$ $19,37$ $53,417$ $19,37$ $53,417$ $19,37$ $53,417$ $19,37$ $53,417$ $10,505$ $52,214$ $20,166$ $52,645$ $19,546$ $10,562$ $20,244$ $20,166$ $20,264$ $20,166$ $20,264$ $20,166$ $30,625$ $30,625$ $20,524$ $20,56$ $62,224$ $20,166$ $20,266$ $81,164$ $20,266$ $81,164$ $20,266$ $18,1262$ $20,266$		429 57			18.23	168/7	95.91	199'7	19.91	408's
12350.0312350.031236.0419.3717.01417.0142.757.572.757.572.33.0719.375.3,41419.372.3,3012.757.572.746.1019.375.3,41419.375.3,41419.542.746.722.746.1019.375.3,41419.375.3,41419.542.746.7219.5419.2710,64519.5419.545.49.555.49.5510,70219.5410,70219.545.49.565.47.722.0595.27.3420.865.47.7219.5410,70219.5410,70219.545.49.555.47.7210,64519.5410,70219.545.49.555.27.342.0595.27.3420.865.3,09120.863.022.523.022.5220.5663.09120.6653.09120.663.022.523.022.4320.5663.09120.6650.0963.022.4320.5663.09120.6650.09650.663.024.498.10520.5618.16520.66883.21883.2120.5618.16520.6618.16520.66883.21883.2120.8618.16520.6618.16520.66883.21880.2720.8618.16520.6618.16520.66880.27880.2720.8618.16520.6618.16520.66880.27880.2720.8618.36220.8618.16520.66880.27880.27 <td< td=""><td>111<th< td=""><td>150W UBCU2-Apru3</td><td>956.80</td><td></td><td></td><td>18.36</td><td>17,567</td><td>18.36</td><td>100,71</td><td>10.47</td><td>2/0//1</td></th<></td></td<>	111 <th< td=""><td>150W UBCU2-Apru3</td><td>956.80</td><td></td><td></td><td>18.36</td><td>17,567</td><td>18.36</td><td>100,71</td><td>10.47</td><td>2/0//1</td></th<>	150W UBCU2-Apru3	956.80			18.36	17,567	18.36	100,71	10.47	2/0//1
2,73500 $2,7300$ $19,57$ $2,5300$ $19,57$ $2,5301$ $19,57$ $2,5301$ $19,57$ $2,7301$ $19,57$ $5,3704$ $19,57$ $5,3704$ $19,57$ $5,3704$ $19,54$ $19,54$ $2,46,72$ $2,746$ $19,54$ $5,3704$ $19,54$ $19,54$ $19,54$ $19,54$ $19,54$ $2,46,72$ $5,476$ $19,54$ $19,54$ $10,702$ $19,54$ $19,54$ $19,54$ $5,47,72$ $10,645$ $19,54$ $10,702$ $19,54$ $10,702$ $19,54$ $5,47,72$ $10,645$ $10,702$ $19,54$ $10,702$ $19,54$ $5,47,72$ $20,59$ $6,2,24$ $20,59$ $6,2,24$ $20,66$ $3,02,52$ $3,02,52$ $20,26$ $6,2,04$ $20,66$ $20,66$ $3,02,52$ $3,02,52$ $6,2,24$ $20,66$ $6,3,091$ $20,66$ $3,02,52$ $3,02,52$ $6,2,24$ $20,66$ $6,3,091$ $20,66$ $3,02,52$ $3,02,62$ $6,1,03,62$ $6,1,03,62$ $16,164$ $20,66$ $3,02,53$ $16,166$ $20,06$ $6,2,04$ $20,66$ $6,2,04$ $20,66$ $3,02,52$ $20,56$ $16,166$ $20,66$ $6,2,04$ $20,66$ $3,02,53$ $16,166$ $20,06$ $6,2,04$ $20,66$ $6,2,04$ $20,66$ $3,052$ $16,166$ $20,26$ $16,166$ $20,66$ $16,166$ $20,66$ $8,02,7$ $8,02,7$ $20,56$ $18,166$ $20,26$ $18,166$ $20,26$ $8,02,7$ 1	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	DEDIAR DIADO ALINO	50.00			10.47	10,11	10.41	+00.00		101 10
2.745.00 2.5704 19.54 5.5704 19.54 5.5704 19.54 2.46.72 2.46.72 19.37 10.645 19.54 5.5704 19.54 5.46.72 2.46.72 19.37 10.645 19.54 5.5704 19.54 5.46.72 2.46.72 19.37 10.645 19.54 19.54 5.46.72 2.46.72 10.645 19.54 19.54 19.54 5.47.72 10.645 19.54 19.54 19.54 19.54 5.47.72 10.645 19.54 20.56 19.54 19.54 1.356.99 3.024.49 20.56 62.234 20.56 63.091 20.86 3.024.49 3.024.49 8.105 20.86 63.091 20.86 83.68 3.024.49 8.105 20.56 63.091 20.86 63.091 20.86 3.024.49 8.105 20.56 18.165 20.86 88.168 20.86 880.27 880.27 18.165 20.86 18.362 20.86 18.362 20.86 880.27	2.743.00 15.704 15.45 5.704 19.54 2.46.72 2.46.72 4.779 19.57 4.779 19.54 2.46.72 5.47.72 19.37 10.645 19.54 5.3744 19.54 5.46.72 5.47.72 19.37 10.645 19.54 5.3744 19.54 5.46.72 5.47.72 10.645 19.57 10.702 19.54 19.54 5.46.72 5.47.72 10.645 19.57 10.702 19.54 19.54 5.46.72 5.47.72 10.645 19.57 10.702 19.54 19.54 5.47.73 20.59 5.2.734 20.59 57.737 20.56 62.234 20.86 3.022.52 20.56 62.234 20.66 50.66 20.86 50.66 3.024.49 67.04 8.105 20.56 8.105 20.86 18.164 20.86 3.024.49 5.056 18.106 20.56 18.164 20.86 18.164 20.86 8.055 20.56 18.166 20.56 18.166 20.86 18.	SOUR DOOD ALOOD	1,230.03			12/01 12/01	100,62	10.61	105'02		53 883
246.52 247.32 4.744 19.37 4.773 19.54 246.52 549.56 19.37 10.645 19.37 4.773 19.54 549.56 549.56 19.54 10.702 19.54 19.54 19.54 549.56 13.56 10.702 19.54 10.702 19.54 549.56 20.56 19.54 10.702 19.54 10.702 19.54 549.52 20.44 20.56 62.234 20.66 20.66 $3.025.43$ 20.56 62.234 20.66 63.091 20.66 $3.024.49$ 20.66 63.091 20.66 63.091 20.66 $3.024.49$ 20.66 63.091 20.66 63.091 20.66 $3.024.49$ 8.105 20.59 61.16 20.66 $3.025.23$ 8.105 20.56 8.166 20.66 $3.024.49$ 8.105 20.56 8.166 20.66 $8.03.21$ 20.52 18.165 20.66 $8.03.21$ 20.52 18.165 20.66 $8.03.21$ 20.55 18.165 20.66 $8.00.27$ 8.025 18.362 20.36 18.362 20.36	246000 247000 19.37 4778 19.37 4778 19.54 24772 549.55 549.55 19.37 10.645 19.54 19.54 547.72 549.56 10.702 19.54 10.702 19.54 19.54 549.56 549.56 10.702 19.54 10.702 19.54 10.702 19.54 1.356.99 2.024 2.059 57.34 2056 62.234 20.86 3.022.52 2.056 63.091 20.86 63.091 20.86 3.024.49 3.024.49 8,105 20.56 8,164 20.86 3.054.51 2.055 18,185 20.56 18,185 20.86 883.21 20.86 18,185 20.56 18,165 20.86 880.27 20.86 18,362 20.86 18,362 20.86 880.27 20.86 18,362 20.86 18,362 20.86 880.27 20.86 18,362 20.86 18,362 20.86 18,362 20.86 880.27 20.86 18,362 <t< td=""><td>SEMM Mainta-</td><td>10.101.2</td><td></td><td></td><td>10.61</td><td></td><td>10.01</td><td>102 25</td><td>19.54</td><td>53 704</td></t<>	SEMM Mainta-	10.101.2			10.61		10.01	102 25	19.54	53 704
549.65 549.65 19.37 10,645 19.37 10,645 19.54 547.72 549.65 10,702 19.54 10,702 19.54 1.356.99 20.44 27.737 2059 52.740 20.86 3.022.52 3.022.42 2018 63.091 20.86 3.022.43 3.024 8.105 20.36 52.234 20.86 3.022.43 20191 2018 63.091 2018 3.022.43 2016 20.66 20.04 8,105 20.86 3.022.43 2016 20.66 20.04 8,105 20.86 3.022.43 2016 20.66 20.61 20.66 3.022.43 20.59 18,105 20.86 8,164 20.86 380.27 2025 18,165 208 88.02 2086 880.27 2036 18,362 2036 18,362 2036	549.65 549.65 19.37 10.645 19.37 10.645 19.34 547.72 549.65 547.72 10.645 19.37 10.645 19.34 547.72 549.65 547.77 205.9 27.340 2086 5.47.72 205.9 52.734 2086 63.091 2086 3.022.52 3.022.52 205.9 63.091 2086 3.022.52 3.024.4 8,105 205.9 8,164 201.86 3.052.21 3.052 18,165 205.9 8,164 201.86 3.052.22 3.052 18,165 205.9 8,164 201.86 3.052.21 205.9 18,165 205.9 18,165 2066 3.052.21 205.9 18,165 205.6 18,165 2066 3.052.21 205.9 18,165 205.6 18,165 2066 3.052.21 205.6 18,165 205.6 18,165 2066 3.052.21 18,055 205.6 18,165 2066 18,362 3.053.21 205.6 18,165 205.6 18,165 2066 3.053.21 205.6 18,165 205.6 18,165 2066 3.053.21 </td <td>250W MP OCTO-NWOP</td> <td>04672</td> <td></td> <td></td> <td>10.23</td> <td>4.744</td> <td>19.37</td> <td>4.779</td> <td>19.54</td> <td>4.821</td>	250W MP OCTO-NWOP	04672			10.23	4.744	19.37	4.779	19.54	4.821
547.72 547.72 1954 10.702 1954 10.702 1954 1.36699 1.36699 1.36699 27.37 2059 27.340 2086 3.02252 2056 62.234 20.86 63.091 20.86 3.02449 27.37 2059 62.234 20.86 3.0243 2059 62.234 20.86 3.0245 8,105 20.59 8,164 20.86 3.055 18,105 2059 18,165 20.86 88027 88027 2086 18,362 20.86 18,165 20.86	547.72 547.72 19.54 10.702 19.54 10.702 19.54 1.356.99 1.356.99 27.37 20.59 27.39 20.66 3.022.22 2059 62.234 20.86 3.022.44 20.59 62.234 20.86 3.022.43 20.59 62.234 20.86 3.022.43 20.59 62.234 20.86 3.022.43 20.66 63.091 20.86 3.052.25 20.44 8.105 20.86 3.052.25 20.44 8.105 20.86 3.052.25 20.59 18.165 20.86 883.21 20.56 18.165 20.65 880.27 20.86 18.362 20.86	250W MP Dec02-Anr03	549 56 -			19.37	10.645	19.37	10.645	19.54	10,738
1,356.99 1,356.99 27,737 2059 27,940 2086 3,022.52 3,022.52 2059 62,234 2016 2016 3,022.51 3,022.52 2036 63,091 2016 2016 3,022.52 3,022.52 2036 63,091 2016 2016 3,055 3,056 203,091 2018 63,091 2016 306.52 306.52 306.52 18,165 2016 305 883.21 2016 18,165 2016 883.21 880.27 2016 18,362 2016 2 880.27 2016 18,362 2016 3 306.55 18,165 2016	1.356.99 1.356.99 27.37 2059 27.340 2086 3.022.52 3.022.52 62.234 20.86 63.091 20.86 3.024.49 8.105 20.36 62.234 20.86 3.024.49 8.105 20.36 62.234 20.86 3.022.52 3.024.49 8.105 20.86 8.105 20.86 3.024.49 8.105 20.36 8.164 20.86 9.03 883.21 20.59 18,165 20.86 9.03 883.21 20.56 18,165 20.86 9.03 800.27 20.86 18,165 20.86 9.1 18,165 20.56 18,185 20.86	250W MP May03-	547.72			19.54	10.702	19.54	10,702	19.54	10,702
3.022 52 3.025 42 2.059 62.234 2.016 3.024 49 3.024 49 8.105 2.036 63.091 2.016 wc 396 52 396 52 3.024 10 2.016 2.016 wc 396 52 396 52 3.024 10 2.016 2.016 wc 396 52 396 52 3.024 10 2.016 2.016 wc 396 52 396 52 18,165 2.016 wc 883.21 2.016 18,165 2.016 883.21 883.21 2.016 18,165 2.016 883.21 2.016 18,165 2.016 18,165 2.016 2010 2.016 18,165 2.016 18,165 2.016 2011 2.016 18,165 2.016 18,165 2.016	3.02252 3.0249 62,234 2.016 62,234 2.016 w02 3.02449 8.105 2.036 63,091 2.016 w02 39652 39652 2.016 63,091 2.016 w03 883.21 20.59 6.1,091 2.016 w03 883.21 20.65 18,165 2.016 w165 2.059 18,165 2.016 20 2.055 18,165 2.016 20 2.056 18,362 2.016 20 2.056 18,362 2.016	400W Oct02-Nov02	1.356.99			20.44	27,737	20.59	27,940	20.86	28,307
3.024.49 2.086 63.091 2.086 63.091 2.086 396.52 396.52 20.44 8,105 2.036 8,164 2.086 883.21 205.9 18,185 2.055 18,185 2.086 883.27 2036 18,362 2.036 18,185 2.086	3.024.49 2.0186 63.091 2.0186 63.091 2.0186 396.52 396.52 396.52 2.0185 2.0185 883.21 2.014 8,105 2.0159 8,164 2.0185 883.21 2.018 2.0185 2.0185 2.0185 2.0185 883.21 2.018 18,185 2.0185 18,165 2.0185 10 2.018 18,195 2.0185 18,165 2.0185	400W Dec02-Apr03	3,022,52			20.59	62,234	20.59	62,234	20.86	63,050
396.52 20.44 8,105 20.59 8,164 20.86 883.21 20.55 18,105 20.59 18,165 20.86 880.27 20.86 18,362 20.86 18,362 20.86	396.52 20.44 8,105 20.59 8,164 20.86 883.21 20.55 18,185 20.56 18,185 20.86 80.27 20.86 18,362 20.86 18,362 20.86	400W May03-	3,024,49			20.86	63,091	20.86	63,091	20.86	63,091
883.21 20.59 18,185 20.56 18,185 20.86 18,362 20.86 18,362 20.86	883.21 20.59 18,165 20.68 18,165 20.68 18,165 20.66 18,362 20.86 18,366 18,366 20.86 20.86 20.86 2000 20.86 18,366 20.86 2000 20.86 18,	400W MP Octo2-Novo2	396.52			20.44	8,105	20.59	8,164	20.86	8,271
880.27 880.27 20.36 18,362 20.36 18,362 20.36 18,362 20.36 03	880.27 886 18.362 20.86 18.362 20.86 19.362 20.86 19.362 20.86 19.362 20.86 19.362 20.86 10.362 20.362 20.86 10.362 1	400W MP Dec02-Apr03	883.21			20.59	18,185	20 59	18,185	20.86	18,424
1000W Oct2: Nov 02 1000W Dec02: Apr03 	1000W Oct02: Nov02 1000W Dec02: Apr03 1000W May03:	400W MP May03-	880.27			20.86	18,362	20.86	18,362	20.86	18,362
	1000W May03-	1000W Oct02-Nev02									
	1000W IMay03-										

Customers PUBLIC STREET LIGHTING RATE PSL (continued) DECORATIVE LIGHTING FIXTURES: Acom w/ Decorative Baskets 70W HP Sodium Dec02. Apr/03 70W HP Sodium Dec02. Apr/03 70W HP Sodium May/03-	De (LIGHTS INSTALLED PRIOR TO JAN 1, 1991)			•	During 12 Month Period				FAC Rollin Rates for Full Year	
	(LIGHTS INSTALLED PRIOR TO JAN 1, 19	Basic	Peak	5 (A0-) 6	Unit	Calculated	Unit Charnes	Calculated Revenue	Unit Charoes	Calculated Revenue
	(LIGHTS INSTALLED PHICH TO JAN 1, 1991)				CORIDIO					
		_								
70W HP Sodium Oct02.Nov02 70W HP Sodium Dec02 Apr03 70W HP Sodium May03-										
70W HP Sodium Dec02-Apr03 70W HP Sodium May03-					14.04	\$0	\$14.14	, 9		•
70W HP Sodium May03-					14.14	,	14.14		14.19	•
-					14.19	•	14 19	,	14.19	,
100W HP Sodium Octo2-Nov02					14.57		14.68	,	14.76	•
100W HP Sodium Dec02-Apr03					14.68		14.68		14.76	•
100W HP Sodium May03-					14.76		14.76	•	14.76	•
8-Sided Coach										
					14.22	•	14.33	•	B) 41	•
70W HP SOQUE UBCUZ-APRU3					14.33	•	004-		9C.41	
					40.41		14.00		14 02	
					14.74				20.41	
toow the source become whites					14.03		1493	, ,	14.93	,
					r.					
Poles										
10 ft Smooth Oct02-Nov02					8.44		8.50	•	8.50	,
10 ft Smooth Dec02-Apr03					8.50		8.50		0.90	
10 ft Smooth MayU3-					00.5 00.5	•	00-0 10-10	4	10.15	
10 II Fluted OctuZ-NowUZ					10.05	• •	10.15	• •	1015	
10.11. Fluted Decore-Aprous 10.11. Fluted Mav03-					10.15		10.15		10.15	
Bases										
Old TownManchester Oct02-Nov02					2.71		2.73	•	2.73	•
Old Town/Manchester Dec02-Apr03					2.73	•	2.73	4	2.73	•
Old Town/Manchester May03-					2.73	•	2.73	'	2.73	•
Chesapeak/Franklin Oct02-Nov02					2:90	·	2.92	•	2.92	•
Chesapeak/Franklin Dec02-Apr03					2.92	•	2.92		2.92	•
Cheaspeak/Franktin May03-					2:92	•	2.92	•	2.92	•
Jetterson/Winchester Oct02-Nov02					2:90	•	2.92	•	2.82	•
Jefferson/Winchester Dec02-Apr03					2.92		2.92	,	28.2	•
Jefferson/Winchester May03-					2.92	•	26.2	•	28.2	
Norfolk/Essex Oct02-Nov02					60 5	•	1.5			
Norfolk/Essex Dec02-Apr03							- F			,
NOTOKESSEX MAYUS-					5		5			
Total Installed Prior to Jan. 1, 1991 367,420.00 hghts	8				∾	3,719,286	ţ II	\$ 3,724,301		\$ 3,765,330

Seelye Exhibit 23 Page 27 of 36

				J	During 12 Month Period	th Period	ECR Rollin Rates for Full Year	for Full Year	FAC Rollin Rates for Full Year	for Full Year
	Customers	Basic	Peak		Nin U	Calculated	Cuit	Calculated	Chrit	Calculated
PUBLIC STREET LIGHTING RATE PSL	12mos June 03	Demand	Demand	KWh's	Charges	Revenue	Charges	Revenue	Charges	Revenue
	(LIGHTS INSTALLED AFTER DEC.31, 1990)	ER DEC.31, 1990)								
	Lights									
Mercury Vapor 100W - Oning-Naung										
TOWN Decto-reaves	•				\$	٠	\$,	\$	
100W May03-	٩							•		
175W Octo2-Nov02	4.41					. 5	1		01 Q	
175W Dec02-Anr03	981				- 1 1 1 1	5	14.0	10		82
175W Mav03-	0 7R				0.47 0.70	5	8.47	50.5	80.8	80.0
250W Oct02-New02	114 55				0.00 0.71	4 0 1 0	0.58	84 1 202 1		84
250W Dec02-Apr03	257.26				10.0	5/0'I	41-16 17 - 16	190'1	00.6	001. 2420
250W May03-	259,19				4 G	2,463 2,488	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,423 0,489	000	2.470
400W Oct02-Nov02	37.45				1116	418	11 24	421	11 49	UE V
400W Dec02-Apr03	83.41				1124	ar p	11 24	929	11 49	959
400W May03-	83.14				11 49	955	11 40	955	11 49	955
400W (Metal Pole) Oct02-Nov02								· ·		<u>}</u> .
400W (Metal Pole) Dec02-Apr03										
400W (Metal Pole) May03-	,					•	•			
1000W Oct02-Nov02	17.62				19.94	351	20.09	354	20.69	365
1000W Dec02-Apr03	39.26				20.09	789	20.09	789	20.69	812
1000W May03-	39.12				20.69	808	20.69	808	20.69	808
High Pressure Sodium										
100W Oct02-Nov02	782.03				6.95	5,435	7.00	5,474	7.08	5,537
100W Dec02-Apr03	1,752.32				7.00	12,266	7.00	12,266	7.08	12,406
TOUR MayOS-	1,755.65				2.08	12,430	7.08	12,430	7.08	12,430
150W Oct02-Nov02	1,160.13				8.29	9,617	8.35	9,687	8.46	9,815
150W Dec02-Apr03	2,594.96				8.35	21,668	8.35	21,668	8.46	21,953
150W Mayo3-	2,591.91				8.46	21,928	8.46	21,928	8.46	21,928
	154.20				98.6	1,520	9.93	1,531	10.10	1,557
250W LIBCUZ-AprO3	343.47				9.93	3,411	9.93	3,411	10.10	3,469
COUVE MAJUUS	342.33				10.10	3,458	10.10	3,458	10.10	3,458
	4,1/2.09				10.10	42,138	10.17	42,430	10.44	43,557
ADDRY DEGUZ-RUIUS	31313.13 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				10.17	94,776	10.17	94,776	10.44	267'76
	9/ TAJ . (9				10.44	9110	10.44	011,78	10.44	011/26
	[4:4:				22.97	101	23.14	<u>s</u>	23.74	50 G
	19.6				23.14	122	23.14	177	23.74	R S
-curve mayus-	8/.6				23.74	262	23.74	232	23.74	262
UNDERGROUND SERVICE:										
Mercury Vapor										
100W Top Mounted Oct02-Nov02					11.82	\$0	11.91	,	11.98	,
100W Top Mounted Dec02-Apr03					11.91		11.91	,	11.98	•
100W Top Mounted May03-					11.98		11.98		11.98	•
175W Top Mounted Oct02-Nov02	81.51				12.77	1,041	12.86	1,048	12.97	1.057
175W Top Mounted Dec02-Apr03	181.55				12.86	2,335	12.86	2,335	12.97	2,355
175W Top Mounted May03-	180.94				12.97	2,347	12.97	2,347	12.97	2,347

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	t the ECR and FAC Roll-in's 2003	tor a tuli year			I	"As Billed Hates" During 12 Month Period	lates" th Period	ECR Rolfin Rates for Full Year	s for Full Year	"Current Rates" FAC Rollin Rates for Full Year	ales" for Full Year
	Customers 12mos June 03	ŏ	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
PUBLIC STREET LIGHTING RATE PSL (continued)	14917)	(LIGHTS INSTALLED AFTER DEC 31. 1990)									
UNDERGROUND SERVICE: (continued)	Lights										
Mercury Vapor (continued) 17550 (D-102-Norion)											
175W Dec02-Apro3						20.23 20.38		\$ 95.02\$ 50.08		¢ 67/02¢	
175W May03-						20.49	, ,	00.02 20.49		20.49	
250W Oct02-Nov02	55.07					21.19	1,167	21.35	1,176	21.51	1,185
250W Dec02-Apr03	122.67					21.35	2,619	21.35	2,619	21.51	2,639
250W May03-	122.26					21.51	2,630	21.51	2,630	21.51	2,630
400W Oct02-New02						22.98	•	23.15	•	23.40	•
400W DECUZ-Apro3	•					23.15	•	23.15	ł	23.40	•
ADDW MP COMP. NAMO						23.40	,	23.40		23.40	
400W MP Dec02-Apr03						22.30 23.15	• •	23.15	. ,	23.40	
400W MP May03-						23.40		23.40	- 1	23.40	•
High Pressure Sodium											
70W Ton Mounted Oct02-Now02	425,16					1014	145 8	10.01	192 1	10.29	4 371
70W Top Mounted Dec02-Apr03	946.90					10.01	9,660	10.21	099.0	10.28	9.735
70W Top Mounted May03-	343.85					10.28	E07.6	10.28	602'6	10.28	9,703
100W Top Mounted Oct02-Nov02	10,653.05					10.50	111,857	10.58	112,709	10.66	113,562
100W Top Mounted Dec02-Apr03	23,927.55					10.58	253,153	10.58	253,153	10.66	255,068
100W Top Mounted May03-	23,983.40					10.66	255,663	10.66	255,663	10.66	255,663
150W Top Mounted Oct02-Nov02	755.59					15.54	11,742	15.65	11,825	15.76	11,908
150W Ton Mounted March-Apros	1,685,41					15.65 15.76	26,339 26,563	15.05 15.76	26,333	15.76	26.562
150W Octo2-Novo2	220.29					18.23	4,016	18.36	4,045	18.47	4,069
150W Dec02-Apr03	493.92					18.36	9,068	18.36	9,068	18.47	9,123
150W May03-	410.79					18.47	7,587	18.47	7,587	18.47	7,587
250W Dec02-April3	181.55					19.23	3517	19.91	3517	19.54	3.547
250W May03-	180.94					19.54	3.536	19.54	3,536	19.54	3,536
250W MP Oct02-Nov02	•					19.23	•	19.37		19.54	. •
250W MP Dec02-Apr03	,					19.37	•	19.37	•	19.54	ı
250W MP May03-	•					19.54		19.54	,	19.54	
400W Oct02-Nov02	535.30					20.44	10,942	20.59	11,022	20.86	11,166
400W Dec02-Apr03	1,192.33					20.59	24,550	20.59	24,550	20.86	24,872
400W May03-	1,208.37					20.86	25,207	20.06	25,207	20.86	25,207
400W MP Oct02-Nov02	2.20					20.44 20.55	45	20.59	42 54 54	98 OZ	\$ <u>5</u>
400W MP DECUZ-ADING	4.91					20.05	59	20.05	5	20.02	<u> 5</u>
HUNNIN DAM NEW MAYOU	20.4 1					09.UZ	2010	47 DE	2 2	20.00 AB 66	214
	14.4					47.00	012	17.05	12	48.55	476
1000W Mav03-	82.6					48.55	475	48.55	475	48.55	475
	}						:				

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	e ECR and FAC Roll-in 03	's for a full year			"As Billed Rates" During 12 Month Period	Rates" nth Period	ECR Rolin Rates for Full Year	for Full Year	"Current Rates" FAC Rollin Rates for Full Year	ates" for Full Year
	Customers 12mos June 03	Basic	Basic Peak smand Demand	k d kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calcutated Revenue	Unit Charges	Calculated Revenue
PUBLIC STREET LIGHTING RATE PSL (continued)	ערופא	(LIGHTS INSTALLED AFTER DEC.31, 1990)								
DECORATIVE LIGHTING FIXTURES: Acom w/ Decorative Baskets	Lights									
70W HP Sodium Octo2-Nov02	24.23				14.04	\$340	\$14.14 \$	343	\$1419 \$	344
70W HP Sodium Dec02-Apr03	53.98				14.14	763		763	14.19	766
70W HP Sodium May03-	53.79				14.19	763	14.19	763	14 19	763
100W HP Sodium Octo2-Nov02 100W HP Sodium Doco2 Acces	191.65				14.57	2,792	14.68	2,813	14.76	2,829
100W HP Sodium May03-	425.46				14.68	6,267	14.68 14.76	6.267	14.76 14.76	6.280
8-Sided Coach										
70W HP Sodium Octo2-Nev02	79.30				14.22	1,128	14.33	1,136	14.38	1,140
70W FIF SOGUM LIECUZ-APRUS	176.65 176.65				14.33	2,531	14.33	2,531	14.38	2,540
100W HP Sodium Mayus	cn.a/1				14.38	2,532	14.38 14.85	2,532	14.38	2,532
100W HP Sodium Dec02-Apr03					14.85		14.85		14.93	•
100W HP Sodium May03-	•				14.93	,	14.93	ı	14.93	ſ
Poles										
10 ft. Smooth Oct02-Nov02	103 60				8.44	874	A 50	881	8.50	881
10 ft. Smooth Dec02-Apr03	232.15				8.50	679,1	8.50	1,973	8.50	1,973
10 ft. Smooth May03-	233.52				8.50	1,985	8.50	1,985	8.50	1,985
10 ft. Fluted Oct02-Nov02	127.70				10.08	1,287	10.15	1,296	10.15	1,296
10 tt. Fluted Dec02-Apr03	286.18				10.15	2,905	10.15	2,905	10.15	2,905
10 ft. Fluted May03-	287.85				10.15	2,922	10.15	2,922	10.15	2,922
					- C	2	64 C	01	0.7.0	45
Old Town/Manchester Octoz-Novuz Old Town/Manchester Doon2-April	21.10				52.6	901	5. 5. 7. 7.	8 <u>8</u>	62.6	80 80
Old Town Manchester May03-	46.84				273	128	2.73	128	2.73	128
Chesapeak/Franklin Oct02-Nov02	42.82				2.90	124	2.92	125	2.92	125
Chesapeak/Franklin Dec02-Apr03	95.37				2.92	278	2:92	278	2.92	278
Cheaspeak/Franklin May03-	95.05				2.92	278	2.92	278	2.92	278
Jefferson/Winchester Oct02-Nov02	130.31				2.90	378	2.62	381	26.2	301 848
Jefferson Affinctions and Affin Africa	02.062				20.0	040		040 040	200	BAE
Nortolk/Fasar OrtO-NewO	26.05				90 E	18	311	£ 12	311	5
Nortolk/Essex Dec02-Apr03	58.05				311	181	311	181	3.11	181
Norfolk/Essex May03-	57.86				3.11	180	3.11	180	3.11	180
Total Installed After Dec. 31, 1990	106,832.00				 \$	1,188,149	 ∽	1,189,731	•	1,198,062
	lights									
Total Rate PSL	474,252.00			0	Correction Factor -	4,907,435 0.997825	<i>м</i>	4,914,031	∽	4,963,392 0.997825
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	ACTOR				⊷	4,918,133	S	4,924,744	 	4,974,212
TOTAL INCREASE IN BASE RATES REVENUE							ι. Υ	6,611	 \$	49,468
									ł	

LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base hate Revenue of the ECR and FAC Roli-in's for a full year Based on Seles for the 12 months ended September 30, 2003	ANY ue of the ECR and FAC Roli-in's for a full y r 30, 2003	83.f		I	*As Bitted Rates" During 12 Month Period	Rates" tth Period	ECR Rollin Rates for Full Year	for Full Year	"Current Rates" FAC Rollin Rates for Full Year	ates" for Full Year
	Customers 12mos June 03	Basic Demand	Peak Demand	s,uMX	Unit Charges	Calculated Revenue	Unit Charges	Calcutated Revenue	Unit Charges	Calculated Revenue
OUTDOOR LIGHTING RATE OL										
OVERHEAD SERVICE:	Lights									
Mercury Vapor										
100W Oct02-Nov02	153 61				56.48	\$9 95.39	\$6.53 \$ 2.00	1,003		
100W Decu2-Aprus	297 86				6 53	1,945	6.53	576'I	0.00	005.1
100W May03-	276 53				6.60 1	1,825	6.60	1,825	9.60	C20,1
	6.501 82 16 238 60				121	110 508	282	110 508	C 1 7	121.395
175W May03-	15,082,68				7 43	112.064	7.43	112,064	7.43	112,064
250W Oct02-Nov02	4,147,51				8.19	33,968	8.25	34,217	8.41	34,881
250W Dec02-Apr03	8,000.58				8.25	66,005	8.25	66,005	8.41	67,285
250W May03-	7,413.91				8.41	62,351	8.41	62,351	8.41	62,351
400W Oct02-Nov02	4,477,72				9.85	44,106	9.92	44,419	10.17	45.538
400W Dec02-Apr03	8,654.33				9.92	85,851	9.92	85,851	10.17	88,015
400W May03-	8,008.95				10.17	81,451	10.17	81,451	10.17	81,451
1000W Octo2-Nov02	938.33 1 222 25				17.71	16,618	17.84	16,740	18.44	505,11 BCS PF
IUUUV DECCZ-Aprus	35.108,1				12.54	34,200	10.11	31 200	44 01 18 44	997 PPP
Link Process Sedim	70,180,1				;	663,10	F	2017		
100W Octo2-Novo2	597.30				7.20	4.301	7.25	4,330	7.33	4,378
100W Dec02-Apr03	1,159.84				7.25	8,409	7.25	8,409	7.33	8,502
100W May03-	1,078.86				7.33	906'.4	7.33	7,908	7.33	7,908
150W Oct02-Nov02	1,653.42				9.19	15,195	9.26	15,311	9.37	15,493
150W Dec02-Apr03	3,194.77				9.26	29,584	976	29,584	10.0	006'67 270 CC
150W May03-	2,971.81				9.37	048/2	10.6	11 305	11.03	11 482
ZSUW UGUZ-NOVUZ	1, U40.98 2 616 83				10.70	21 003	10.86	21.903	11.03	22.246
250W MavD3-	1 869 20				11.03	20,617	11.03	20,617	11.03	20,617
400W Oct02-Nov02	10,672.36				11.23	119,851	11.31	120,704	11.58	123,586
400W Dec02-Apr03	20,644,04				11.31	233,484	11.31	233,484	11.58	239,058
400W May03-	19, 131, 60				11.58	221,544	11.58	221,544	11.58	221,544
1000W Octo2-Nov02								, ,		
TOOM MANA?						,		,		,
Poles Octop-Novo2	11 880 03				1.65	19,602	1.66	19,721	1.66	19,721
Poles Dec02-Anr03	53 299 96				1.66	38,678	1.66	38,678	1.66	38,678
Poles May03-	21,250.01				1.66	35,275	1.66	35,275	1.66	35,275
IINDERGROUND SERVICE.										
Mercury Vapor										
100W Top Mounted Oct02-Nov02	108.28				11.38	1,232	11.46	1,241	11.53	1,248
100W Top Mounted Dec02-Apr03	210.68				11.46	2,414	11.46	2,414	11.53	2,429
100W Top Mounted May03-	197,04				11.53	2,272	55.11	2/2/2	60.11 NG 61	2/2/2
175W Top Mounted Oct02-Nov02	1,420.26				12:04	101/71	2 2 2	11,220	PC 61	33.969
175W Top Mounted Dec02-Apr03	2,774.68				61.21 No.01	33,007	12.13	31.653	12.24	31.653
1/3W 100 MOUNTED MAYUS-	90,086,2					000'10	1			

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	NY Je of the ECR and FAC Roll-in's for 30, 2003	a full year			I	"As Billed Rates" During 12 Month Period	aates" ith Period	ECR Rollin Rates for Full Year	is for Full Year	"Current Rates" FAC Rollin Rates for Full Year	Rates" s for Full Year
	Customers 12mos June 03	2	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
OUTDOOR LIGHTING RATE OL (continued)	1	(LIGHTS INSTALLED PRIOR TO JAN. 1, 1991)		5							
UNDERGROUND SERVICE: (continued)	Lights										
70W Top Mounted Oct02-Nov02	1					10.15	,	10.23	·	10.28	,
70W Top Mounted Dec02-Apr03	I					10.23	•	10.23		10.28	
70W Top Mounted May03-	,					10.28	•	10.28		10.28	
100W Top Mounted Oct02-Nov02	3,203.15					13.39	42,890	13.49	43,210	13.57	43,467 84,315
100W Top Mounted Decu2-Aproi3 100W Top Mounted March3.	6,213.37 5 818 48					13.57	78,957	13.57	78,957	13.57	78,957
150W Top Mounted Octo2-Nov02							,			•	
150W Top Mounted Dec02-Apr03	·						•	ł		,	,
150W Top Mounted May03-	,						,	•	•	, <u>,</u>	1
150W Oct02-Nov02	,					18.25		18.38	•	64 A L	•
150W Dec02-Apr03						18.38				19,45	
150W May03-	' <u>;</u>					18.49	1 670	30.00	1 601	21 16	1 705
250W UCIUZ-NOVUZ	80.58 156 78					20.99	3 291	66 UZ	3.291	2116	3,317
2000 DECUZ-MPICO	146.64					2116	3.103	2116	3,103	21.16	3,103
400W 0.ct02-Nnw02	108.28					22.79	2,468	22.96	2,486	23.23	2,515
400W Dec02-Apr03	208.26					22.96	4,782	22.96	4,782	23.23	4,838
400W May03-	192.46					23.23	4,471	23.23	4,471	23.23	4,471
1000W Octo2-Nov02							•			•	
1000W Dec02-Apr03							•	•	•		
1000W May03-											
DECORATIVE LIGHTING FIXTURES:											
Acorn w/ Decorative Baskets											
70W HP Sodium Oct02-Nov02	ſ					14.4	,	14.51		14.56	
70W HP Sodium Dec02-Apr03	·					14.51	•	14.51		14.56	·
70W HP Sodium May03-	,					14.56	,	14.56		14.50	, .
100W HP Sodium Oct02-Nov02						15.04		0.0	•	15.23	. 1
100W HP Sodium Dec02-Apr03						15.23		15.23		15.23	
8-Sided Coach						14 67		14 68	•	14.73	,
70W HP Sodium Octu2-Nev02 70W HP Sodium DecV3-And/3						14.68		14.68		14.73	•
ZOW HP Sodium Mayor						14.73	•	14.73	۲	14.73	,
100W HP Sodium Octo2-Nov02						15.21	,	15.32	•	15.40	,
100W HP Sodium Dec02-Apr03						15.32	•	15.32	•	15.40	, .
100W HP Sodium May03-						4.01	•	04:01			

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll in's for a full year Based on Sales for the 12 months ended September 30, 2003	the ECR and FAC Roll-in's for a full year 2003			I	"As Billed Rates" During 12 Month Period	ates h Period	ECR Rollin Rates for Full Year	for Fult Year	"Current Rates" FAC Rohin Rates for Full Year	lates" for Fuil Year
	Customers 12mos tune 03	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Catculated Revenue
OUTDOOR LIGHTING RATE OL (continued)	(1001 + INKLOT GOIGG OF LINTSKI STUCK I)	1001)								
DECORATIVE LIGHTING FIXTURES: {continued}	Lights	(1001								
10 tt Smooth Oct02-Nov02					8.44		8.50		8 50	
10 tt Smooth Dec02-Apr03					8.5	4	8.50		8.50	
10 ft. Smooth May03-					8.5	•	8.50	,	8.50	
10 ft. Fluted Oct02-Nov02	F				10.08	ı	10.15	•	10.15	
10 ft. Fluted Dec02-Apr03					10 15	•	10.15		10.15	•
10 tt. Fluted May03-					10.15		10.15	•	10.15	
Bases										
Old Town/Manchester Oct02-Nov02					2.71	,	2.73	,	2.73	•
Old Town/Manchester Dec02-Apr03					2.73	ı	2.73	,	2.73	
Old Town/Manchester May03-					2.73		2.73	,	2.73	,
Chesapeak/Franklin Oct02-Nov02					2.9	,	2:92		2.92	
Chesapeak/Franklin Dec02-Apr03					2.92		2.92		2.92	
Cheaspeak/Franklin May03-					2.92		2.92	4	2.92	,
Jefferson/Winchester Oct02-Nov02					2.9	•	2.92	•	2.92	I
Jefferson/Winchester Dec02-Apr03					2.92	•	2.92		2.92	4
Jefferson/Winchester May03-					2.92	•	2:92	•	2.92	
Nortolk/Essex Oct02-Nov02					3.09		3.11		3.11	•
Nortolk/Essex Dec02-Apr03					3.11	•	3.11		3.11	٠
Norfolk/Essex May03-					3.11	ı	3.11	,	3.11	•
Total Installed Prior to Jan. 1, 1991	175,253				∞	1,881,331	 ∾	1,884,137	∞	1,904,787
	lights									

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roth-in's for a full year Based on Sales for the 12 months ended September 30, 2003	IV of the ECR and FAC Rothin's for a full year 0, 2003			1	"As Billed Rates" During 12 Month Period	Rates" The Period	ECR Roliin Rates for Full Year	tor Full Year	"Current Rates" FAC Rollin Rates for Full Year	ates" for Full Year
	Customers 12mos June 03	Basic Demand	Peak Demand	kWh's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
OU LOOK CIGHTING RATE OF	(LIGHTS INSTALLED AFTER DEC.31, 1990)	ER DEC.31, 1990)								
OVERHEAD SERVICE:	Lights									
Mercury Vapor 10004 Control Manado						50				
	•				20:00	\$0.00	20.00		A DO DA	•
100W Dec02-Apr03					,	·		ŀ	•	ł
TOOW MAYUS-									•	•
175W Oct02-Nov02	216.05				8.49	1,834	8.65	1,869	8.76	1,893
175W Dec02-Apr03	457.04				8.65	3,953	8.65	3,953	8.76	4,004
175W May03-	453.91				8.76	3,976	8.76	3,976	8.76	3,976
250W Oct02-Nov02	137.50				9.55	1,313	9.62	1.323	87.8	1,345
250W Dec02-Apr03	295.23				9.62	2,840	9.62	2,840	9.78	2,887
250W May03-	300.27				9.78	2,937	9.78	2,937	9.78	2,937
400W Oct02-Nov02	395.39				11.34	4,484	11.42	4,515	11.67	4,614
400W Dec02-Apr03	924.71				11.42	10,560	11.42	10,560	11.67	10,791
400W May03-	911.90				11.67	10,642	11.67	10,642	11.67	10,642
1000W Oct02-Nov02	987.69				20.19	19,941	20.34	20,090	20.94	20,682
1000W Dec02-Apr03	1,945.84				20.34	39,578	20.34	39,578	20.94	40,746
1000W May03-	1,822.47				20.94	38,163	20.94	38,163	20.94	38,163
High Pressure Sodium										
100W Oct02-Nov02	4,727.81				7.20	34,040	7.25	34,277	7.33	34,655
100W Dec02-Apr03	9,425.58				7.25	68,335	7.25	68,335	7.33	060'69
100W May03-	8,871,61				7.33	65,029	7.33	65,029	7.33	65,029
150W Oct02-Nov02	4,028,45				9.19	37,021	9.26	37,303	9.37	37,747
150W Dec02-Apr03	7,968.73				9.26	73,790	9.26	73,790	9.37	74,667
150W May03-	7,462.82				9.37	69,927	9.37	69,927	9.37	69,927
250W Oct02-Nev02	1,037.02				10.78	11,179	10.86	11,262	11.03	11,438
250W Dec02-Apr03	2,044.28				10.86	22,201	10.86	22,201	11.03	22,548
250W May03-	1,904.70				11.03	21,009	11.03	21,009	11.03	21,009
400W Oct02-Nov02	22,482.92				11.23	252,483	11.31	254,282	11.58	260,352
400W Dec02-Apr03	44, 130, 98				11.31	499,121	11.31	499,121	11.58	511,037
400W May03-	41,309.10				11.58	478,359	11.58	478,359	11.58	478,359
1000W Oct02-Nov02	32.74				26.63	972	26.83	878	27.43	898
1000W Dec02-Apr03	63.69				26.83	1,709	26.83	1,709	27.43	1,747
1000W May03-	57.57				27.43	1,579	27.43	1,579	27.43	1,579
Poles Oct02-Nov02	8,899.17				1.65	14,684	1.66	14,773	1.66	14,773
Poles Dec02-Apr03	19,642.93				1.66	32,607	1.66	32,607	1.66	32,607
Poles May03-	17,704.90				1.66	29,390	1.66	29,390	1.66	29,390

UNDERGROUND SERVICE: Mercury Vapor 100W Top Mounted Dect2-Novc2 100W Top Mounted Dect2-Novc2 175W Top Mounted Dect2-Novc2 175W Top Mounted May03-175W Top Mounted May03-998.36

. 7,092 13,978 13,146

12.24 12.24 13.16 13.16 13.16

---7,033 13,861 13,146

12.17 12.17 12.24 13.05 13.05

--6,979 13,861 13,146

12.08 12.17 12.24 12.95 13.05 13.16

LOUISVILLE GAS AND ELECTRIC COMPANY .Calculations showing the effect on Base Flate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	ANY ue of the ECR and FAC Roll-in's for a full year 30, 2003			I	-As Billed Rates" During 12 Month Period	lates th Period	ECR Rollin Rates for Full Year	s for Full Year	"Current Rates" FAC Rollin Rates for Full Year	lates" for Full Year
	Customers 12mos June 03	Basic Demand	Peak Demand	kwn's	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue	Unit Charges	Calculated Revenue
OUTDOOR LIGHTING RATE OL (continued)	// IGHTS INSTALLED	AFTFR DFC 31 1990)								
UNDERGROUND SERVICE: (continued) High Pressure Sodium										
70W Top Mounted Oct02-Nov02	3,097.60				10.15	31,441	10.23	31,688	10.28	31,843
70W Top Mounted Dec02-Apr03	6,117.41				10 23	62,581	10.23	62,581	10.28	62,887
70W Top Mounted May03-	5,775.99				10.28	59,377	10.28	59,377	10.28	59,377
100W Top Mounted Oct02-Nov02	19,369.08				13.39	259,352	13.49	261,289	13.57	262,838
100W Top Mounted Dec02-Apro3	38,583.37				13.49	520,490	13.49	520,490	13 57	523,576
100W Top Mounted May03-	37,110.55				13.57	503,590	13.57	503,590	13.57	503,590
150W Tap Mounted Oct02-Nov02	1,944.05				16.22	31,532	16.34	31,766	16.45	31,980
150W Top Mounted Dec02-Apr03	3,785.75				16.34	61,859	16.34	61,859	16.45	62,276
150W Control Mayus- 150W Contro-Noving	10,870,1				19.45 19.25	56, 10/ 10/674	18,28	19,107	18.49	19.932
150W Dec22-Anr03	10.000				18.38	38.956	18.38	38,956	18.49	39,189
150W Mav03-	1.947.52				18.49	36.010	18.49	36.010	18.49	36,010
250W Oct02-Nov02	1,158.89				20.84	. 24,151	20.99	24,325	21.16	24,522
250W Dec02-Apr03	2,295.71				20.99	48,187	20.99	48,187	21.16	48,577
250W May03-	2,150.40				21.16	45,502	21.16	45,502	21.16	45,502
400W Oct02-Nov02	3,359.32				22.79	76,559	22.96	77,130	23.23	78,037
400W Dec02-Apr03	6,618.70				22.96	151,965	22.96	151,965	23.23	153,752
400W May03-	6,258.98				23.23	145,396	23.23	145,396	22.22	055,041
1000W Octo2-NovC2	60.44				97.16	3,038	40.10	3,121	47.7C	51.07
	PG://11				\$0.10 10	210'0		710'0	12.20	5.641
1000W Mayos-	86.701				52.24	5,041	52.24	1 +0 '0	6 7 70	- to'c
DECORATIVE LIGHTING FIXTURES:										
Acorn w/ Decorative Baskets										
70W HP Sodium Oct02-Nov02	55.62				14.40	801	14.51	807	14.56	810
70W HP Sodium Dec02-Apr03	100.31				14.51	1,455	14.51	1,455	14.56	1,461
70W HP Sodium May03-	87.07				14.56	1,268	14.56	1,268	14.56	1,268
100W HP Sodium Oct02-Nov02	402.92				15.04	6,060	15.15	6,104	15.23	6,136
100W HP Sodium Dec02-Apr03	651.62				15.15	9,872	15.15	9,872	15.23	9,924
100W HP Sodium May03-	613.46				15.23	9,343	15.23	9,343	15.23	9,343
8-Slided Coach										
70W HP Sodium Oct02-Nov02	186.35				14.57	2,715	14.68	2,736	14.73	2,745
70W HP Sodium Deco2-Apro3	363.55				14.68	5,337	14.68	5,337	14.73	5,355
70W HP Sodium May03-	339.10				14.73	4,995	14.73	4,995	14.73	4,995
100W HP Sodium Oct02-Nov02	50.36				15.21	766	15.32	2172	15.40	Q//
100W HP Sodium Dec02-Apr03	136.16				15.32	2,086	15.32	990.5	04-C1	2002 0
100W HP Sodium May03-	149.47				15.40	2015,2	04.01	2005		1001

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LOUISVILLE GAS AND ELECTRIC COMPANY Calculations showing the effect on Base Rate Revenue of the ECR and FAC Roll-in's for a full year Based on Sales for the 12 months ended September 30, 2003	the ECR and FAC 2003	: Roll-in's for a full year				"As Billed Rates" During 12 Month Period	Rates" the Period	ECR Rollin Rates for Full Year	s for Full Year	"Current Rates" FAC Rottin Rates for Full Year	ales" for Full Year
	Customers 12mos June 03		Basic	Peak	kwh's	Unit Charnes	Calculated	Unit Charnes	Calculated Revenue	Unit Charnes	Calculated Revenue
OUTDOOR LIGHTING RATE OL (continued)						COR INCO	20122	2			
DECORATIVE LIGHTING FIXTURES: (continued) Poles	Lights	(LIGHIS INSTALLED AFTER DEC 31, 1990)	6								
10 ft. Smooth Oct02-Nov02	286.97					8.44	2,422	8.50	2,439	8.50	2,439
10 ft. Smooth Dec02-Apr03	578.38					8.50	4,916	8.50	4,916	8.50	4,916
10 ft. Smooth May03-	526.68					8.50	4,477	8.50	4,477	8.50	4,477
10 ft. Fluted Oct02-Nov02	353.75					10.08	3,566	10.15	3,591	10.15	. 3,591
10 ft. Fluted Dec02-Apr03	712.97					10.15	7,237	10.15	7,237	10.15	7,237
	043.24					61.01	0,550	6.0	nec'a	61.01	080'0
Bases											
Old Fown/Manchester Oct02-Nov02	61.37					2.71	166	2.73	<u>8</u>	2.73	168
Old Town/Manchester Dec02-Apr03	123.68					2.73	338	2.73	338	2.73	338
Old Town/Manchester May03-	112.15					2.73	306	2.73	306	2.73	306
Chesapeak/Franklin Oct02-Nov02	124.54					2:90	361	2.92	364	2.92	364
Chesapeak/Franklin Dec02-Apr03	250.99					2.92	733	2:92	733	2.92	733
Cheaspeak/Franklin May03-	227.59					2.92	665	2:92	665	2.92	. 665
Jefferson/Winchester Oct02-Nov02	379.02					2.90	1,099	2.92	1,107	2.92	1,107
Jefferson/Winchester Dec02-Apr03	763.89					2.92	2,231	2.92	2,231	2.92	2,231
Jefferson/Winchester May03-	692.66					2.92	2,023	2.92	2,023	2.92	2,023
Norfolit/Essex Oct02-Nov02	75.80					3.09	234	3.11	236	3.11	236
Norfolk/Essex Dec02-Apr03	152.78					3.11	475	3.11	475	3.11	475
Nortok/Essex May03-	138.53					3.11	431	3.11	431	3.11	431
Total Installed After Dec. 31, 1990	316,726						4,162,434		4,168,664		4,201,695
	liahts										
Total Rate OL					Corre	S Correction Factor -	6,043,765 0.996100	σ	6,052,801 0.996100	<u>w</u>	6,106,482 0.996100
TOTAL AFTER APPLICATION OF CORRECTION FACTOR	FACTOR					မာ	6,067,429	∾ [6,076,500	•	6,130,391
TOTAL INCREASE IN BASE RATES REVENUE	E							~	9,072	φ.	53,891

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Seelye Exhibit 24

Effect on FAC billings of FAC Rollins for a Full Year

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1	JUL03	AUG03	SEPUS	OCT02	NOV02	DEC02	JAN03	FEB03	MAR03	APR03	MAYO3	L CONUL	TOTAL 12 L/ns. Ended
					FUEL ADJUS	TMENT CLAUS	FUEL ADJUSTMENT CLAUSE ACTUAL BILLINGS	LINGS					
UNIT CHARGES -	\$0.00124	\$0.00004	-\$0.00034	\$0 00122	\$0.00141	\$0.00104	\$0 00104	\$0 00145	\$0 00085	-\$0.00206	08000 0\$	\$0 00026	
Residential Rate R	552,687 \$	17,544 \$	(141,704) \$	351,078 \$	327.377 \$	324,392 \$	353,691 \$	480,696 \$	240,714 \$	(469,074) \$	(199,962) \$	(23'396) \$	1,764,043
Water Heating Rate WH	1,540	45	(396)	1,403	1,869	1,764	1,929	2,608	1.471	(3,144)	(1,157)	(321)	7,582
General Service Rate GS	165,405	5,243	(44,877)	133,643	131,110	110,433	114,639	159,778	87,547	(195,638)	(82,083)	(28.375)	556,825
Large Commercial Rate LC Primary Secondary	18,701 244,161	602 7.727	(5,122) (67,487)	15,762 206.755	15,664 210,831	12,688 173.975	12,218 172,554	17,708 243 225	10,169 134,437	(23,437) (317 277)	(9.846) (132.606)	(3.415) (44.908)	62,693 831,388
Total Rate LC	263,862	B,329	(72,609)	222,518	226,495	186,663	184,772	260,932	144,607	(340,714)	(142,451)	(48,323)	894,081
Large Commercial Rate LCTOD Primary Secondary	30,665 37,175	196 111'1	(9,104) (9,52)	27,408 30,745	28,206 31,862	22,132 26.632	21,018 26,725	27,721 36,540	17,558 21,521	(38,882) (48,610)	(16.696) (19.976)	(5,830) (6,182)	105,158 127,593
Total Rate LCTOD	67,641	2,072	(19,055)	58,152	60,069	48,764	47,744	64,261	39,079	(87,492)	(36,672)	(12,012)	232,751
Industrial Power Rate LP Primary Secondary	12, 146 62,305	392 2.031	(3,268) (17,470)	11,276 58.894	11,798 61,238	9,561 46.253	9,827 44,769	13,518 64,599	7,855 36.874	(18,598) (87,292)	(7,286) (36,282)	(2,458) (12,101)	44.764 223.817
Total Rets LP	74,450	2,424	(20,738)	70,170	73,036	55,814	54,596	78,117	44,729	(105,890)	(43,568)	(14,559)	268,581
Industrial Power Rate LPTOD Transmission Primary Secondary	41,529 164,850 4,191	1,245 5,510 124	(11,280) (50,018) (1,176)	37,449 173,438 5,490	45,781 172,123 4,932	33,141 140,176 3,848	31,406 134,032 3,763	32,060 196,911 5,086	27,197 111,231 3,185	(70,755) (272,157) (6,076)	(26,702) (109,667) (2,396)	(8, 194) (30,089) (1, 133)	132,876 636,439 19,838
Total Rate LPTCO	210,869	6,878	(62,474)	216,377	222,836	177,165	169,201	234,057	141,614	(348,988)	(138,766)	(39,416)	789, 153
Special Contracts Total Special Contracts	88,830	2,780	(22,678)	78,163	79,163	62,028	66,752	86.247	50,018	(116,454)	(48,824)	(17,170)	308,855
Public Sineet Lighting Rate PSL Street Lighting Energy Rate SLE Outdoor Lighting Rate OL Trathic Lighting Rate TLE	4,378 323 4,548 1,172	15 15 36 36 36 36 36 36 36 36 36 36 36 36 36	(1,410) (104) (1,468) (324)	5,764 396 5,963 1,135	7,001 462 7,249 1,311	5,541 499 5,754 1,061	5,428 438 5,626 1,068	6,373 535 6,634 1,393	3,778 306 3,913 810	(7.953) (670) (8.241) (1.958)	(2.891) (227) (3.051) (762)	(860) (69) (894) (247)	25,302 1,900 26,192 4,696
Total Uttimate Consumers \$	\$ 1,435,707 \$	45,675 \$	(387,838) \$	1,144,762 \$	1,137,978 \$	\$ 619,879	1,005,883 \$	\$ 1,381,631 \$	758,587 \$	\$ (1,686,216) \$	(700,415) \$	(235.672) \$	4,879,962

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LOUISVILLE GAS AND ELECTRIC COMPANY Adjustment to Reflect FAC Billings for a Full Year of the Roll-in 12 Months Ended September 30, 2003

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TOTAL 12 Mas. Ended			(1,499,234)	(10,373)	(621,080)	(72,627) (1,002,645) (1,075,272)	(125,869)	(278,892)	(58,665) (277,626)	(336,291)	(213,291) (864,770) (21,506)	(1,099,567)	(369,245)	(28,056) (2,325) (29,131) (6,274)	(5,355,739)
20NUC		no change	(13,396) \$	(1351)	(28,375)	(3,415) (44,908) (48,323)	(5,830)	(12,012)	(2,458) (12,101)	(14,559)	(8,194) (30,089) (1,133)	(39,416)	(17,170)	(860) (69) (894) (247)	(235,672) \$
MA Y03		no change	(199,962) \$	(1,157)	(82,083)	(9,846) (132,606) (142,451)	(16,696)	(19,9/6) (36,672)	(7,286) (36,282)	(43,568)	(26,702) (109,667) (2,396)	(138,766)	(48,824)	(2,891) (227) (3,051) (762)	(700,415) \$
APR03	(OCT. 2002 THRU APR. 2003)	-0.00206 -0.00162 -0.00368	(837,958) \$	(5,617)	(349,489)	(41,868) (566,787) (608,655)	(69,459)	(156,296)	(33,223) (155,939)	(189,162)	(126,397) (486,183) (10,855)	(623,434)	(208,042)	(14,207) (1,197) (14,722) (3,498)	(3,012,277) \$
MAR03	(OCT. 2002 TH	0.00085 -0.00162 -0.00077	(218,059) \$	(1,333)	(79,307)	(9,212) (121,784) (130,997)	(15,905)	(19,495) (35,401)	(7,116) (33,403)	(40,520)	(24,638) (100,762) (2,886)	(128,286)	(44,788)	(3.423) (277) (3.545) (734)	(686,669) \$ (3,012,277)
FEB03	FULL YEAR	0.00145 -0.00162 -0.00017	(56,357) \$	(306)	(18,733)	(2,076) (28,516) (30,542)	(3.250)	(4,284) (7,534)	(1,585) (7,574)	(9,159)	(3,759) (23,086) (596)	(27,441)	(10,112)	(747) (63) (778) (163)	(161,984) \$
JAN03	E ROLL-IN FOR	0.00104 -0.00162 -0.00058	(197,251) \$	(1,076)	(63,933)	(6,814) (96,232) (103.046)	(11,722)	(26,626)	(5,481) (24,967)	(30,448)	(17,515) (74,748) (2,099)	(94,362)	(37,228)	(3.027) (244) (3.137) (595)	(560,975) \$
DEC02	KG BASE RATE	0.00104 -0.00162 -0.00058	(180,911) \$	(984)	(61,587)	(7,076) (97,025) (104 101)	(12,343)	(27,196)	(5,332) (25,795)	(31,127)	(18,482) (78,175) (2,146)	(98,804)	(34,594)	(3,090) (279) (3,209) (592)	(546,472) \$
NOV02	GS REFLECTI	0.00141 -0.00162 -0.00021	(48,758) \$	(278)	(19,527)	(2,333) (31,400) (33,733)	(4,201)	(8,946) (8,946)	(1,757) (9,121)	(10,878)	(6,818) (25,635) (735)	(33, 188)	(11'201)	(1,043) (69) (1,080) (195)	(169,486) \$
OCT02	FUEL ADJUSTMENT CLAUSE BILLINGS REFLECTING BASE RATE ROLL-IN FOR FULL YEAR	0.00122 -0.00162 -0.00040	(115,108) \$	(460)	(43,817)	(5,168) (67,789) (72,957)	(8,986)	(19,066)	(3,697) (19,310)	(23,007)	(12,278) (56,865) (1,800)	(70,943)	(25,628)	(1,890) (130) (1,955) (372)	(375,333) \$
SEP03	DJUSTMENT C	no change	(141,704) \$	(396)	(44,877)	(5,122) (67,487) (72,609)	(9,104) (9,104)	(19,055)	(3,268) (17, 4 70)	(20,738)	(11,280) (50,018) (1,176)	(62,474)	(22,678)	(1,410) (104) (1,468) (324)	(387,838) \$
AUGO	FUELA	no change	17,544 \$	45	5,243	602 7,727 8,329	961	2,072	392 2,031	2,424	1,245 5,510 124	6,878	2,780	151 160 36	45,675 \$
JULCO		no change	552,687 \$	1,540	165,405	19,701 244,161 263,862	30,665	67,841	12,146 62,305	74,450	41,529 164,950 4,191	210,669	88,830	4,378 323 4,548 1,172	\$ 1,435,707 \$
ļ		UNIT CHARGES BILLED - AMOUNT OF ROLLIN - CHARGE AFTER ROLLIN -	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Large Commercial Rate LC Primary Secondary Total Rate LC	Large Commercial Rate LCTOD Primary Secondary	Total Rate LCTOD	Industrial Power Rate LP Primary Secondary	Total Rate LP	Industrial Power Rate LPTOD Transmission Primary Secondary	Total Rate LPTOD	Special Contracts Total Special Contracts	Public Street Lighting Rate PSL Street Lighting Energy Rate SLE Outdoor Lighting Rate OL Traffic Lighting Rate TLE	Total Uttimate Consumers

LOUISVILLE GAS AND ELECTRIC COMPANY Adjustment to Reflect FAC Billings for a Full Year of the Roll-in 12 Months Ended September 30, 2003

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ł	101F03	AUG03	SEP03	OCT 02	NOV02	DECO2	JAN03	FEB03	MAR03	APR03	MAY03	EONUL	TOTAL 12 Mos. Ended
L				DEN INEN EINEN AN MENNENNEN MANNEN BILL MANNE BEEL ECTIMO BASE BATE DOLL IN EOD EUL I VEAR			A ECTING PAC			AR.			
L													
Residential Rate R	, 63	\$ \$	به ،	(466,186) \$	(376,135) \$	(505,303) \$	(550,942) \$	(537,053) \$	(458,773) \$	(368,884) \$	\$,	\$ (3,263,277)
Water Heating Rate WH			,	(1,864)	(2,147)	(2,748)	(3.005)	(2,914)	(2,804)	(2,473)	,		(17,955)
General Service Rate GS	•			(177,460)	(150,638)	(172,020)	(178,572)	(178,511)	(166,855)	(153,851)	٠		(1,177,906)
Large Commercial Rate LC Primary	•			(20,930) (27,543)	(17,997) (17,997)	(19,764) (271,000)	(19,032)	(19,784) (271-741)	(19,382) (256,221)	(18,431) (249 509)	· •		(135,319) (1,834,033)
Jotal Rate LC	. .		, ,	(295,474)	(260,229)	(290,764)	(287,818)	(291,524)	(275,603)	(267,940)	 	,	(1,969,352)
Large Commercial Rate LCTOD Primary		,	,	(36,394)	(32,407)	(34,475)	(32,740)	(30,971)	(33,463)	(30,577)			(231,027) (280,616)
Secondary Total Rate LCTOD	· .		· ·	(40,825) (77,219)	(36,608) (69,015)	(41,485) (75,960)	(41,630) (74,370)	(40,824) (71,794)	(74,480)	(68,804)			(511,643)
Industrial Power Rate LP Primary Consultant	•	1 1		(14,973) (78 204)	(13,555) (70,358)	(14,893) (72 048)	(15,308) (60 736)	(15,103) (72-173)	(14,972) (70,277)	(14,625) (68.647)	1 \$		(103,429) (501,443 <u>)</u>
Secondary Total Rate LP	, .		, ,	(93,177)	(83,913)	(86,941)	(85,043)	(87,275)	(85,249)	(83,273)		•	(604,871)
Industrial Power Rate LPTOD Transmission	,	,	Ņ	(49,728)	(52,600)	(51,623)	(48,921)	(35,818)	(51,835) (211,002)	(55,642) (214,026)	, ,		(346,156) (1501,209)
Primary Secondary	ı .		• •	(230,303) (7,289)	(367,781) (5,667)	(218,351) (5,994)	(200,780) (5,862)	(5,682) (5,682)	(120'9)	(4,778)			(41,344)
Total Rate LPTOD	•			(287,320)	(256,025)	(275,968)	(263,562)	(261,498)	(269,900)	(274,447)			(1,800,720)
Special Contracts Total Special Contracts			,	(103,791)	(90,954)	(96,621)	(103,981)	(96,359)	(94,806)	(91,588)	,	·	(678,099)
Public Street Lighting Rate PSL				(7,654)	(8,043)	(8,631)	(8,455)	(7,120)	(7,201)	(6,254)	ſ	ı	(53,359)
Street Lighting Energy Rate SLE	•			(526) /7 017)	(531) (0 320)	(178) (128)	(682) (8 763)	(598) (7.412)	(583) (7458)	(527) (6.481)	. ,	• •	(55,323)
Undoor Lighting Rate UL Traffic Lighting Rate TLE				(1,507)	(1,506)	(1,653)	(1,663)	(1,556)	(1,544)	(1,540)			(10,970)
Total Uttimate Consumers	•	\$ \$	ن م	\$ (1,520,095) \$ (1,307,464) \$ (1,526,352) \$ (1,566,858) \$ (1,543,615) \$ (1,445,256) \$ (1,326,061) \$	(1,307,464) \$	(1,526,352) \$	(1,566,858) \$	(1,543,615) \$	(1,445,256) \$	(1,326,061) \$	••	,	\$ (10,235,700)

LOUISVILLE GAS AND ELECTRIC COMPANY Adjustment to Reflect FAC Billings for a Full Year of the Roll-in 12 Months Ended September 30, 2003 Seelye Exhibit 24 Page 3 of 3

Seelye Exhibit 25

Electric Year-End Adjustment

Seelye Exhibit 25 Page 1 of 2

1,155,803

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LOUISVILLE GAS AND ELECTRIC COMPANY ADJUSTMENT TO REFLECT NUMBER OF YEAR-END ELECTRIC CUSTOMERS OVER THE AVERAGE NUMBER OF CUSTOMERS 12 MONTHS ENDED SEPTEMBER 30, 2003

	Avg. Number of Customers 12 Months	Number of Customers	Year-End Over/(Under)		Average kWh per	Year-End kWh	Current rates Net Revenue	Average	
	Ended Sep. 30, 2003	Served at Sep. 30, 2003	Average (Col. 2 · 1)	Actual kWh's	Customer (Col. 4 / 1)	Adjustment (Col. 3 x 5)	(Base Rates + FAC) (see Seelye Ex. G)	Revenue per kWh	Revenue Adjustment
-	Ð	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
Residential Rate R	336,889	338,772	1,883	3,847,709,782	11,421	21,505,743	\$ 220,518,636 \$	0.0573	1,232,279
Water Heating Rate WH	6,227	6,145	(82)	17,406,313	2,795	(229,190)	758,538 \$	0.0436	(9,993)
General Service Rate GS	40,518	40,384	(134)	1,335,286,850	32,955	(4,415,970)	84,527,105 \$	0.0633	(279,531)
Large Commercial Rate LC Primary Secondary Total Rate LC	44 2,580	44 2,604	, 24	2,059,176,673	798,130	19,155,120	100,261,351 \$	0.0487	- 932,854
Large Commercial Rate LCTOD Primary Secondary Total Rate LCTOD	50	52 52	N	308,993,871	6,179,877	12,359,754	14,161,480 \$	0.0458	566,077
Industrial Power Rate LP Primary Secondary Total Rate LP	41 352	41 354	, N ,	553,836,275	1,573,399	3,146,798	26,006,748 \$	0.0470	- 147,900
Industrial Power Rate LPTOD Transmission Primary Secondary Total Rate LPTOD	13 13 13	6 13 13		1,597,360,760 42,810,915	35,496,906 3,293,147		57,266,856 \$ 2,014,356 \$	0.0359 0.0471	
Special Contracts	9	9	,						
Street Lighting Energy Rate SLE Traffic Lighting Energy Rate TLE	125 864	124 873	(1) 9	3,992,315 11,472,338	31,939 13,278	(31,939) 119,502	144,859 \$ 557,384 \$	0.0363 0.0486	(1,159) 5,808
Public Street Lighting Rate PSL Outdoor Lighting Rate OL	Lights 39,577 40,998	Lights 39,601 41,113	24 115				4,946,156 \$ 6,101,261 \$	per Light per year 124.98 148.82	2,999 17,114
TOTAL	468,345	470,187	1,842	9,778,046,092		, "	517,264,728	ι S	2,614,347
Expenses at an O	Expenses at an Operating Ratio of -	0.5579 (0.5579 (see page 2)					1	1,458,544

ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY ADJUSTMENT TO REFLECT NUMBER OF YEAR-END ELECTRIC CUSTOMERS OVER THE AVERAGE NUMBER OF CUSTOMERS 12 MONTHS ENDED SEPTEMBER 30, 2003

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CALCULATION OF GAS OPERATING RATIO

TOTAL ELECTRIC OPERATING EXPENSES LESS WAGES AND SALARIES LESS PENSIONS AND BENEFITS LESS REGULATORY COMMISSION EXPENSE NET EXPENSES

506,016,918 60,718,269 17,440,897 158,431 427,699,321

TOTAL ELECTRIC OPERATIONS REVENUES (AS BILLED)

OPERATING RATIO

0.5579

766,658,784

Seelye Exhibit 26

Customer Rate Switching Adjustment Electric

Seelye Exhibit 26 Page 1 of 1

LOUISVILLE GAS AND ELECTRIC COMPANY ADJUSTMENT TO REFLECT A FULL YEAR OF BILLINGS UNDER THE CURRENT RATE CUSTOMER SWITCHED FROM SPECIAL CONTRACT TO RATE LPTOD PRIMARY EFFECTIVE WITH NOVEMBER 2002 BILLINGS

	Oct 2002	Customer switched to LPTOD Primary-Interruptible Effective with November 2002 billings		Total
ACTUAL BILLINGS UNDER SPECIAL CONTRACT RATE				
Revenue	\$ 620,889.88		⇔	620,889.88
Less:				
FAC	26,375.42			20,3/5.42
				18 453 88
ECH surcharge	18,453.88			
Merger Surcredit	(16,695.29)			(67.020.01)
Earnings Sharing Adjustment	1,117.83			
Value Delivery Surcredit	(1,244.27)			00 007 27
Subtotal - billing adjustments			ł	28,007.57
Total Billing @ Base Rates	\$ 592,882.31		9	592,882.31
CALCIE ATEN BILLINGS LINDED				
DATE & DTOD - DDIMADV				
HALE LETOU - FRIMARI 14M Decis Demond	00 1 60			33,162,00
	30,105			33 162 00
kw Peak Demand	33,162			207.04
Power Factor Basic kW	397.94			40.100 FOC
Power Factor Peak kW	397.94			46.765
kWh's	21,619,200			21,619,200
kW Interruptible	30,162			30,162.00
Monthly Customer Charge	\$ 44.29			
Basic Demand Charge per Kw	0.10			
Peak Demand Charge per kW	2.82			
Energy Charge per kWh	0.02301			
Interruptible Credit per kW	(3.30)			
Customer Charge	\$ 44.29		\$	44.29
Boold Domond Chargo nor LIM	105.4			105,455.16
				93,516.84
Peak Demand Charge per kw	30,010,04			1 265 46
Power Factor - Basic Demand	1,265.46			1 100 20
Power Factor - Peak Demand	1,122.20			407 457 70
Energy Charge	497,457.79			401,401,401
Interruptible Credit	(99,534.60)		4	(93,334.00)
Total Billing @ Base Rates	\$ 599,327.15		9	599,327.15 00.007 F7
Plus: Above Billing Adjustments	28,007.57		ļ	28,007.57
Total Billing	\$ 627,334.72		↔	627,334.72
Adjustment to Reflect Billings Under	¢ 6 444 84		\$	6,444.84

Seelye Exhibit 27

Reconstruction of Test-Year Electric Billings

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LOUISVILLE GAS AND ELECTRIC COMPANY
CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC
12 MONTHS ENDED SEPTEMBER 30, 2003

Calculated divided by kWh Actual Sales	1.002361 3,847,709,782	1.003426 17,406,313	0.999589 1,335,286,850	154,967,220 2,059,176,673	0.999428 2,214,143,893 ok	261,433,800 308,993,871	1.002249 570,427,671	111,622,714 553 836 275	0.999681 665,458,989	04 376,359,726	1,575,741,560 42,810,915	1.000343 1,994,912,201 ok	774,742,549	0.997825 51,397,207 1.001986 3.992.315	U) ~	1.000795 11,540,343,760
Calculated Net Revenue @ Base Rates	\$ 218,833,113	751,382	83,737,865	6,549,950 99,099,947	105,649,897 ok	10,670,159 14,019,361	24,689,520 of	4,550,707 25 711 320	30,262,027	0K 11,442,497	55,962,484 1,990,676	69,395,658 ok	28,549,130	4,907,435 142,874	6,043,765 547,386	573,510,051
Actual Net Revenue @ Base Rates	(1,484,358) \$ 218,317,655	748,816	83,772,273		105,710,336		24,634,113		30,271,689			69,371,839	28,548,524	4,918,133 142,591	6,067,429 551,079	573,054,476
Vakue Delivery Surcredit Billings	\$ (1,484,358)	(4,846)	(551,407)		(694,632)		(161,236)		(196,999)			(451,786)	(184,981)	(31,091) (887)	(38,768) (3,492)	(3,804,484)
Earnings Sharing Mechanism Billings	\$ 2,763,965	7,154	1,009,115		1,276,765		294,873		355,046			800'080	336,992	57,193 1.416	65,875 6,308	6,974,779
Merger Surcredit Billings	\$ (6,469,016)	(21,169)	(2,417,927)		(3,056,329)		(711,531)		(869,613)			(1,995,061)	(824,283)	(140,918) (4 081)	(172,037) (15,832)	(16,697,796)
Errvironmental Cost Recovery Surcharge Bitlings	\$ 4,264,951	15,362	1,630,456		2,067,794		483,585		594,233			1,376,166	561,906	98,342 3 010	121,526 11,097	11,228,429
Demand Side Management Billings	\$ 2,771,450	ı	108,973		365,902		30,130						•			3,276,455
Fuel Adjustment Ctause Billings	\$ 1,764,043	7,582	556,825		894,081		232,751		268,581			762,778	335,230	25,302 1.900	26,192 4,696	4,879,962
Revenue as Billed	221,928,690	752,899	84,108,308		106,563,917		24,802,686		30,422,936			69,864,016	28,773,388	4,926,961 143.948	6,070,218 553,855	578,911,821
	69					0								. ш		
	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Large Commercial Rate LC Primary Secondary	Total Rate LC	Large Commercial Rate LCTOD Primary Secondary	Total Rate LCTOD	Industrial Power Rate LP Primary Secondary	Total Rate LP	Industrial Power Rate LPTOD Transmission	Primary Secondary	Total Rate LPTOD	Special Contracts Total Special Contracts	Public Street Lighting Rate PSL Street Lighting Energy Bate SLE	Outdoor Lighting Rate OL Traffic Lighting Rate TLE	Total Ultimate Consumers

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Customers Basic Peak 12mos Sep 03 Demand Demand	ENTIAL RATE R	Summer Rates First 600 kWh or less - Over 600 kWh Block - Winter Rates First 600 kWh or less - Over 600 kWh Block -	KWIT & Decuz-Aprus Hates: First 600 kWh or less - Over 600 kWh Block - Winter Rates First 600 kWh Block - Over 600 kWh Block - KWh @ Mav03-Sen03 Rates:	Summer Rates First 600 kWh or less - Over 600 kWh Block - Winter Rates First 600 kWh or less - Over 600 kWh Block - TOTAL - 4,037,207	1,159 2,344 1,959 1,159 2,344 1,959 1,959 1,959
kWh's	à	- 401,105,304 274,241,039	767,369 553,302 808,139,769 655,748,729	703,867,872 876,215,090 78,323,465 43,582,977 3,842,544,916	952,879 2,032,721 2,179,266 5,154,866
Applicable Rates	\$3.29 \$3.31 \$3.31	\$0.05788 \$0.05953 \$0.05325 \$0.04069	\$0.05832 \$0.05997 \$0.05364 \$0.04099	\$0.05993 \$0.06159 \$0.05526 \$0.04261	\$7.50 \$7.56 \$7.56 \$2.00 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.31 \$3.37 \$50.05336 \$0.05537 \$
Calculated Revenue @ Base Rates	2,752,341 5,573,289 5,020,793	- 21,358,857 11,158,868	44,753 33,182 33,348,617 43,348,617 26,879,140	42,182,802 53,966,087 4,328,155 1,857,071 218,503,955	8,693 17,721 3,918 3,913 7,759 6,484 50,846 109,259 158 329,158

Seelye Exhibit 27 Page 2 of 30

	Customers 12mos Sep 03	Basic Demand	Peak Demand	s.uMX	Applicable Rates	Calculated Revenue @ Base Rates
WATER HEATING RATE WH	·					
RATE WH - RESIDENTIAL Customers - 12 Months Ended June 2003	ok 73,228		·	ð	\$ 0.94 \$	68,834
kWh @ Oct02-Nov02 Rates: kWh @ Dec02-Apr03 Rates: kWh @ May03-Sep03 Rates:				3,324,369 8,409,028 5,463,611	\$0.03839 \$0.03867 \$0.04029	127,623 325,177 220,129
	73,228			17,197,008	€	741,763
RATE WH - COMMERCIAL Customers - 12 Months Ended June 2003	1,501				\$ 0.94 \$	1,411
kWh & Oct02-Nov02 Rates: kWh & Dec02-Apr03 Rates: kWh & May03-Sep03 Rates:				35,010 97,693 76,602	\$0.03839 \$0.03867 \$0.04029	1,344 3,778 3,086
TOTAL COMMERCIAL	1,501			209,305	в В	9,619
TOTAL RATE WH	74,729			17,406,313	Sorrection Factor -	751,382 1.003426

Seelye Exhibit 27 Page 3 of 30

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	Customers	Basic	Peak		Applicable	Calculated Revenue @
	on dao enilizi	Celliario	Cellallo	VANI S	Albr	Calpu Acpo
GENËRAL SERVICË RATË GS						
Single Phase Cust. @ Oct02-Nov02 Rates:	69,084				\$3.89 \$	268,737
Single Phase Cust @ Dec02-Apr03 Rates:	137,330				\$3.92	538,334
Single Phase Cust. @ May03-Sep03 Rates:	123,017				\$3.92	482,227
Three Phase Cust. @ Oct02-Nov02 Rates:	32,440				\$7.78 \$	252,383
Three Phase Cust. @ Dec02-Apr03 Rates:	65,733				\$7.84	515,347
Three Phase Cust. @ May03-Sep03 Rates:	58,615				\$7.84	459,542
kWh @ Oct02-Nov02 Rates:						
Summer Rates					\$0.06481	
Winter Rates				249,685,327	\$0.05734	14,316,957
kWh @ Dec02-Apr03 Rates:						
Summer Rates				521,520	\$0.06529	34,050
Winter Rates				501,937,872	\$0.05776	28,991,931
kwn & May03-Sep03 Rates:						007 001 00
Summer Hates Winter Rates				48,351,977	\$0.05938	33,733,490 2,871,140
Primary Service Discount						(26,240)
TETCT	00000		·	1 200 555 500	f	90 404 000
	400'713		Π	890'000'000'I	6	02,431,030
			505,580,412 799,975,176 1,305,555,588	505,058,892 799,975,176 1,305,034,068	1,305,555,588	
Customers & Octo2-Nov02 Rates:	2,462	Oct			\$2.25 \$	5,540
Customers & Dec02-Apr03 Rates:	5.196	Nov-Apr			\$2.27	11,794
Customers @ May03-Sep03 Rates:	1,563	May			\$2.27	3,548
kWh @ Oct02-Nov02 Rales: Winter				6,499,766	\$0.04071	264,605
kWh @ Dec02-Apr03 Rates: Winter				22,147,676	\$0.04101 \$0.04163	908,276 46 203
kwn e mayus-sepus haies: winter		Jun-Sep with GS		1,083,820	\$0.04263	40,203
тотац	9,221			29,731,262	σ	1,239,967
TOTAL RATE GS AND SPACE HEATING RIDER	486,219			1,335,286,850	\$	83,737,865 0.000590
	486,219			1,335,286,850	Voneción Faciol -	0.96909

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	Customers 12mos Seo 03	Basic Demand	Peak Demand	*,4WX	Applicable Rates	Calculated Revenue @ Rase Rates
Ť	I FILLING OCH AN				1 10103	0000 10000
LARGE COMMERCIAL RATE LC-Primary						
Customers @ Oct02-Nov02 Rates:	112				\$17.11 \$	1,916
Customers @ Dec02-Apr03 Rates:	224				\$17.24	3,862
Customers @ May03-Sep03 Rates:	195				\$17.24	3,362
kW Demand @ Oct02-Nov02 Rates:						
Summer Rates					8.16	•
Winter Rates		72,613			5.45	395,741
kW Demand @ Dec02-Apr03 Rates:						
Summer Rates		,			8.22	
Winter Rates		130,477			5.49	716,319
kW Demand @ May03-Sep03 Rates:						
Summer Rates		127,056			8.22	1,044,400
Winter Rates		11,842			5.49	65,013
kWh @ Oct02-Nov02 Rates:						
Summer Rates					0.02704	•
Winter Rates				30,822,261	0.02704	833,434
kWh @ Dec02-Apr03 Rates:						
Summer Rates				- 100 01	0.02724	
Winter Hates kWh @ May03-Sep03 Rates:				500'/28'6C	0.02724	1,069,000
Summer Rates				59,129,740	0.02886	1,706,484
Winter Rates				5,188,156	0.02886	149,730
TOTAL - Primary	531	341,988		154,967,220	S	6,549,950
		127,056 214,932		59,129,740 95,837,480		

		Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
LARGE COMMERCIAL RATE LC-Secondary							
Customers @ Oct02-Nov02 Rates:		6,365				\$17.11 \$	108,905
Customers @ Dec02-Apr03 Rates:		12,967				\$17.24	223,551
Customers @ May03-Sep03 Rates:		11,627				\$17.24	200,449
kW Demand & Oct02-Nov02 Rates:							
Summer Rates	ŝ					96.6	
Winter Rates			1,037,424			7.02	7,282,716
kW Demand @ Dec02-Apr03 Rates:							
Summer Rates	5		3,074			10.05	30,894
Winter Rates			1,994,569			70.7	14,101,603
kW Demand @ May03-Sep03 Rates:							
Summer Rates	5		1,819,975			10.05	18,290,749
Winter Rates			210,282			7.07	1,486,694
kWh @ Oct02-Nov02 Rates:							
Summer Rates	J					0.02704	,
Winter Rates					403,128,632	0.02704	10,900,598
kWh @ Dec02-Apr03 Rates:							
Summer Rates	-				1,234,732	0.02724	33,634
Winter Rates					813,431,223	0.02724	22,157,867
kWh @ May03-Sep03 Rates:							
Summer Rates	9				760,065,650	0.02886	21,935,495
Winter Rates					81,316,436	0.02886	2,346,792
TOTAL - Secondary	scondary	30,959	5.065.324		2,059,176,673	<u></u>	99,099,947
			1.823.049		761.300.382		
			3,242,275		1,297,876,291		
INTOT		04 400	E 407 910		0 01 1 1 10 000		105 640 007
		31,430	216/104/C		C'C (4' (43'033	Correction Factor -	0.999428
TOTAL	AL - SBR	31,490	5,408,312		2,214, 143,893		

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		Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
LARGE COMMERCIAL RATE LCTOD-Primary Customers & Oct02-Nov02 Rates: Customers & Dec02-Apr03 Rates: Customers & May03-Sep03 Rates:	DD-Primary tes: tes:	25 50 88				\$19.13 \$19.27 \$19.27	478 964 925
kW Basic Demand @ Oct02-Nov02 Rates: Summer Winter I	vO2 Rates: Summer Rates Winter Rates		- 106,061			1.92 1.92	203,637
kW Basic Demand @ Dec02-Apr03 Fates: Summer Winter A Winter A KW Basic Demand @ May03-Sep03 Fates: Summer	r03 Rates: Summer Rates Winter Rates p03 Rates: Summer Rates		- 194,548 196,264			1.93 1.93	375,478 378,790
kW Peak Demand @ Oct02-Nov02 Rates: Summe: Winter	02 Rates: Summer Rates Winter Rates		† † •	- 104,574		6.4 1.33 3.42	40,343 - 357,643
kw reak Jemang & Jecuz-Aprus Hates: Summer Winter I KW Peak Demand @ May03-Sep03 Rates: Summer	us Hartes: Summer Rates Winter Rates 03 Rates: Summer Rates Winter Rates			- 194,204 194,877 23,470		6.46 3.45 3.45 3.45	- 670,004 1,258,905 80,972
kWh @ Oct02-Nov02 Rates: kWh @ Dec02-Apr03 Rates:	Summer Rates Winter Rates Summer Rates				53,581,981	0.02708 0.02708 0.02728	- 1,451,000
kwh @ May03-Sep03 Rates:	Winter Rates Summer Rates Winter Rates				99,318,998 97,954,800 10,578,021	0.02728 0.02890 0.02890	2,709,422 2,830,894 305,705
	TOTAL - Primary	123	520,367 196,264 324,103	517,125 194,877 322,248	261,433,800 97,954,800 163,479,000	5	10,670,159

		Customers	Basic	Peak		Applicable	Calculated Revenue @
	Ι	12mos Sep 03	Demand	Demand	kWh's	Rates	Base Rates
LARGE COMMERCIAL RATE LCTOD-Secondary	Secondary	ų,					
Customers & Octoz-Novuz Hates: Customers & Decn2-Annia Bates:		128				\$19.13 \$	2,449
Customers @ May03-Sep Rates:		224				\$19.27 \$19.27	4,856
kW Basic Demand @ Oct02-Nov02 Rates:	Rates:						
ō	Summer Rates					3.55	·
	Winter Rates		143,575			3.55	509,691
wr basic Demand & Decuz-Apru3 Hates;	Hates:						
5 3	Summer Hates Winter Dates					3.58	•
wmuer F kW Basic Demand @ Mav03-Sen03 Rates:	wrruer Haues 3 Rates:		2/1,93/			3.58	973,534
S S S S S S S S S S S S S S S S S S S	Summer Rates		234,008			3.58	837.749
2	Winter Rates		21,865			3.58	78,277
kW Peak Demand @ Oct02-Nov02 Rates:	Rates:						
<i>ม</i> ี	Summer Rates			ı		6.41	
×	Winter Rates			142,575		3.42	487,607
kW Peak Demand @ Dec02-Apr03 Rates:	Rates:						
	Summer Rates			•		6,46	•
Winter F tw Peak Demand @ Maunt Senna Datas	Winter Rates			269,524		3.45	929,858
	Summer Rates			232,987		6.46	1,505,096
*	Winter Rates			21,664		3.45	74,741
kWh @ Oct02-Nov02 Rates:	2						
n ×	oummer Hates Winter Rates				63,473,429	0.02708 0.02708	1.718.860
kWh @ Dec02-Apr03 Rates:							
	Summer Rates Winter Rates				125,440,425	0.02728 0.02728	- 3,422,015
	Summer Rates Winter Rates				110,804,171 9,275,846	0.02890 0.02890	3,202,241 268,072
F	TOTAL - Secondary	604	671,385	666,750	308,993,871	ι S	14,019,361
			234,008	232,987	110,804,171		
			437,377	433,763	198, 189, 700		
70	TOTAL - Rate LCTOD	727	1,191,752	1,183,875	570,427,671	Corraction Factor -	24,689,520 1 002240
	TOTA! - SRR	262	1 101 752	1 181 875	570 427 671		
		151	2011/1011		1 10' 171'0 10		

Power Factor kW & Oct02-Nov02 Rates: Summer Rates Winter Rates Power Factor kW @ Dec02-Apr03 Rates: Summer Rates	15,470		8 4 4 4 4 4 4 4 4 4 4 4 4 4
oummer Rates Winter Rates Power Factor kW @ May03-Sep03 Rates: Summer Rates Winter Rates	۔ (2,485) (306) (171)		
kWh @ Oct02-Nov02 Rates: Summer Rates Winter Rates KWh @ May03-Sep03 Rates: Winter Rates Winter Rates		20,406,879 46,521,916	0.02301 0.02301 0.02318 0.02318
Summer Rates Winter Rates TOTAL - Primary	494 276,454 95,177 181,277 (306) (3,501)	38,670,600 6,023,319 111,622,714 38,670,600 72,952,114	0.02480

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		Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
Industrial Power RATE LP-Secondary Customers @ Oc102-Nov02 Rates: Customers @ Dec02-Apr03 Rates: Customers @ May03-Sep03 Rates:		830 1,773 1,622				\$42.33 \$42.64 \$42.64	35,134 75,601
		1				40.74 0	03, 102
ktr Cemaric & Octoz-NowoZ Hates: Summer Rates Winter Rates			278 698			10.33 7 84	- - -
kW Demand @ Dec02-Apr03 Rates:			2000			1.04	2,104,332
Summer Rates Winter Rates tw Demand @ Marvia: County Datase:			208 574,731			10.41 7.90	2,165 4,540,375
we define the mayus-begue fates. Summer Rates Winter Rates			495,644 73,978		·	10.41 7.90	5,159,654 584,426
Power Factor kW @ Oct02-Nov02 Rates:							
Summer Rates Winter Rates			(2,316)			10.33 7.84	- (18,157)
Power Factor kW @ Dec02-Apr03 Rates: Summer Betee			ĝ				
Julinier naues Winter Rates Power Farthy tw @ Mavint. Count 2044-1			(Z) (7,034)			7.90	(21) (55,569)
rower action nor a mayou-bepoor nates. Summer Rates Winter Rates			(4,579) (771)			10.41 7.90	(47,667) (6.091)
Wh @ Oct02.Nov03 Patas.							(and a
Winter Rates					- 107,904,897	0.02301 0.02301	- 2,482,892
kWh & Dec02-Apr03 Rates: Summer Rates Winter Rates					80,111 218,854,576	0.02318 0.02318	1,857 5,073,049
with e mayus-sepus naues. Summer Rates Winter Rates					198,870,600 28,126,091	0.02480 0.02480	4,931,991 697,527
TOTAL - Secondary	condary	4,225	1,423,259 495,852		553,836,275 198,950,711 251,955,551	¢.	25,711,320
			927,407 (4,581) (10,121)		304,880,964		
TOTAL - Rate LP	Rate LP	4,719	1,699,713		665,458,989 Con	Correction Factor	30,262,027 A 000681
TOTAL	- SBR	4,719	1,699,713		665,458,989		1000000

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	Customers	Basic	Peak	1.414.42.4	Applicable	Calculated Revenue @ Bood Doted
	12/1105 260 03	Demand	Demano	KWNS	hales	base hales
INDUSTRIAL POWER RATE LPTOD-Transmission						
Customers @ Oct02-Nov02 Rates:	14				\$44.29 \$	620
Customers @ Dec02-Apr03 Rates:	31					1,383
Customers @ May03-Sep03 Rates:	28				\$44.62	1,249
kW Basic Demand @ Oct02-Nov02 Rates:						
Summer Rates					2.03	I
Winter Rates		127,718			2.03	259,268
kW Basic Demand @ Dec02-Apr03 Rates:					10 0	
Summer Rates		•			2.05	
Winter Rates		283,500			2.05	581,175
KW Basic Demand @ MayU3-Sep03 Hates:					200	000 107
Summer Rates		237,711			G 0.2	487,308
Winter Rates		47,859			2.05	98,111
kW Peak Demand @ Oct02-Nov02 Rates:						
Summer Rates					5.32	ı
Winter Rates			126,675		2.82	357,224
kW Peak Demand @ Dec02-Apr03 Rates:						
Summer Rates					5.36	
Winter Rates			280,671		2.84	797,106
kW Peak Demand @ May03-Sep03 Rates:			010100		5 26	1 258 508
Winter Rates			47,532		2.84	134,991
Pwr Factor Basic kW @ Oct02-Nov02 Rates:						
Summer Rates		٠			2.03	ı
Winter Rates		(4,329)			2.03	(8,788)
Pwr Factor Basic kW @ Dec02-Apr03 Rates:						
Summer Rates		•			2.05	1 00
Winter Rates		(10,891)			2.05	(22,327)
Pwr Factor Basic kW @ May03-Sep03 Rates:		ġ			10 0	(000 01)
Summer Hates Winfer Refee		(7,849) (2 090)			2.03 2.05	(16,030) (4,285)
2010-L D111-L		(2000)			2	100-1.1

LOUISVILLE GAS AND ELECTRIC COMPANY
CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC
12 MONTHS ENDED SEPTEMBER 30, 2003

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	Customers	Basic	Peak		Applicable	Calculated Revenue @
	12mos Sep 03	Demand	Demand	kWh's	Rates	Base Rates
INDUSTRIAL POWER RATE LPTOD-Transmission (continued)						
Pwr Factor Peak kW @ Oct02-Nov02 Rates:						
Summer Rates					5.32	•
Winter Rates			(4,325)		2.82	(12,197)
Pwr Factor Peak kW @ Dec02-Apr03 Rates:						
Summer Rates					5.36	ı
Winter Rates			(10,813)		2.84	(30,709)
Pwr Factor Peak kW @ May03-Sep03 Rates:						
Summer Rates			(7,762)		5.36	(41,604)
Winter Rates			(2,077)		2.84	(5,899)
kWh @ Oct02-Nov02 Rates:						
Summer Rates				•	0.02301	
Winter Rates				69,648,593	0.02301	1,602,614
kWh @ Dec02-Apr03 Rates:						
Summer Rates					0.02318	•
Winter Rates				150,817,169	0.02318	3,495,942
kWh @ May03-Sep03 Rates:						
Summer Rates				129,298,726	0.02480	3,206,608
Winter Rates				26,595,238	0.02480	659,562
Interruptible Credits:			411322		(3.30)	(1,357,363)
TOTAL - Transmission	73	696,788	689,691	376,359,726	\$	11,442,497
		237,711	234,813	129,298,726		
		459,077	454,878	247,061,000		
		•	•	•		

	Customers	Basic	Peak		Annlicable	Calculated Revenue @
	12mos Sep 03	Demand	Demand	kWh's	Rates	Base Rates
INDUSTRIAL POWER RATE LPTOD-Primary						
Customers & Oct02-Nov02 Rates:	92				\$44.29 \$	4,075
Customers @ Dec02-Apr03 Rates:	224					9,995
Customers @ May03-Sep03 Rates:	220				\$44.62	9,816
kW Basic Demand & Oct02-Nov02 Rates:						
Summer Rates					3.18	•
Winter Rates		488,311			3.18	1,552,829
kW Basic Demand @ Dec02-Apr03 Rates:						
Summer Rates		1,612			3.20	5,158
Winter Rates		1,214,056			3.20	3,884,979
kW Basic Demand @ May03-Sep03 Rates:						
Summer Rates		998,173			3.20	3,194,154
Winter Rates		228,250			3.20	730,400
kW Peak Demand @ Oct02-Nov02 Rates:						
Summer Rates					5.32	•
Winter Rates			486,391		2.82	1,371,623
kW Peak Demand @ Dec02-Apr03 Rates:						
Summer Rates			1,606		5.36	8,608
Winter Rates			1,207,591		2.84	3,429,558
kW Peak Demand @ May03-Sep03 Rates:						
Summer Rates			994,866		5.36	5,332,482
Winter Rates			225,681		2.84	640,934
Pwr Factor Basic kW @ Oct02-Nov02 Rates:						
Summer Rates		1			3.18	,
Winter Rates		(15,557)			3.18	(49,471)
Pwr Factor Basic kW @ Dec02-Apr03 Rates:						
Summer Rates		(42)			3.20	(134)
Winter Rates		(39,162)			3.20	(125,318)
Pwr Factor Basic kW @ May03-Sep03 Rates:						
Summer Rates		(41,400)			3.20	(132,479)
Winter Rates		(8,140)			3.20	(26,048)

		Ċ			Annlinghia	Calculated
1	Cusiomers 12mos Sep 03	Demand	Demand	kWh's	Rates	Base Rates
INDUSTRIAL POWER RATE LPTOD-Primary (continued)						
Pwr Factor Peak kW @ Oct02-Nov02 Rates:						
Summer Rates			•		5.32	,
Winter Rates			(15,530)		2.82	(43,795)
Pwr Factor Peak kW @ Dec02-Apr03 Rates:						
Summer Rates			(42)		5.36	(225)
Winter Rates			(35,043)		2.84	(99,522)
Pwr Factor Peak kW @ May03-Sep03 Rates:						
Summer Rates			(41,306)		5.36	(221,398)
Winter Rates			(8,056)		2.84	(22,879)
kWh & Oct02-Nov02 Rates:						
Summer Rates				•	0.02301	•
Winter Rates				254,258,646	0.02301	5,850,491
kWh @ Dec02-Apr03 Rates:						
Summer Rates Winter Rates				841,050 663,047,370	0.02318 0.02318	19,496 15,369,438
kWh @ May03-Sep03 Rates:						
Summer Rates Winter Rates				532,762,875 124,831,619	0.02480 0.02480	13,212,519 3,095,824
Interruptible Credits:			314735		(3.30)	(1,038,626)
TOTAL - Primary	536	2,930,402	2,916,135	1,575,741,560	6	55,962,484
		999,785 1 000 217	996,472 1 010 552	533,603,925 4 042 127 525		
		110'066'1	1,513,000	000'101'3+0'1		

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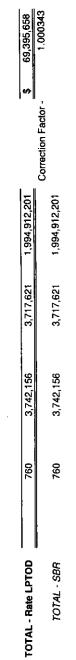
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	Customers	Basic	Peak		Applicable	Calculated Revenue @
	12mos Sep 03	Demand	Demand	KWN S	Hales	Dase nales
INDUSTRIAL POWER RATE LPTOD-Secondary						
Customers & Oct02-Nov02 Rates:	R				\$44.29 \$	1,329
Customers @ Dec02-Apr03 Rates:	63				\$44.62	2,811
Customers @ May03-Sep03 Rates:	58				\$44.62	2,588
kW Basic Demand @ Oct02-Nov02 Rates:						
Summer Rates		٠			5.07	
Winter Rates		26,570			5.07	134,710
kW Basic Demand @ Dec02-Apr03 Rates:						
Summer Rates		350			5.11	1,789
Winter Rates		49,014			5.11	250,462
kW Basic Demand @ May03-Sep03 Rates:						
Summer Rates		31,922			5.11	163,121
Winter Rates		7,110			5.11	36,332
kW Peak Demand @ Octo2-Now02 Bates:						
Summer Pates					5.32	,
Winter Rates			25,381		2.82	71,574
kW Peak Demand @ Dec02-Apr03 Rates:						
Summer Rates			345		5.36	1,849
Winter Rates			47,857		2.84	135,914
kW Peak Demand @ May03-Sep03 Rates:			4		i i	000 021
Summer Rates			31,382 6 890		05.0	19.397
Winter Rates			0,000		5.3	
Pwr Factor Basic kW @ Oct02-Nov02 Rates:						
Summer Rates		•			5.07	•
Winter Rates		(422)			5.07	(2,140)
Pwr Factor Basic kW @ Dec02-Apr03 Rates:					:	
Summer Rates		E			5.11	(36)
Winter Rates		(859)			9.11	(4,369)
Pwr Factor Basic kW @ May03-Sep03 Rates:		(LO 1)			5 11	(2 678)
Summer Rates Winter Data-		(139)			5.11	(710)
		(m) /				

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC
12 MONTHS ENDED SEPTEMBER 30, 2003

Demand (415) (7) (853) (136) (136)			Basic	Peak		Applicable	Revenue @
. 5.32 (15) 5.36 (7) 5.36 (853) 5.36 (7) 5.36 (136) 5.3		12mos Sep 03	Demand	Demand	kWh's	Rates	Base Rates
ates 5.32 tes (15) 5.36 ates (17) 5.36 ates (7) 5.36 ates (7) 5.36 ates (7) 5.36 ates (7) 5.36 ates (853) (7) 5.36 ates (136) (136) 5.36 ates (136) 17,235,815 0.02301 ates 17,235,815 0.02301 ates 11,795 2,257,719 0.02308	STRIAL POWER RATE LPTOD-Secondary (conti	(ned)					
ates (15) 5.32 tes (15) 5.36 ates (17) 5.36 ates (136) 5.36 ates (136) 5.36 ates (136) 5.36 ates (136) 0.02301 ates (14,136,425 0.02301 ates 17,235,815 0.02301 ates 11,795 42,810,915 0.02301	Pwr Factor Peak kW @ Oct02-Nov02 Rates:						
les (15) 2.82 altes (7) 5.36 altes (853) 5.36 altes (136) 5.36 altes (136) 5.36 altes (136) 5.36 altes (136) 0.02301 attes (136) 0.02318 attes 17,235,815 0.02318 attes 11,795 42,810,915 0.02318 attes 111,795 42,810,915 0.02318	Summer Rates			,		5.32	Î
altes (7) 5.36 altes (853) 2.84 altes (136) 2.84 altes (136) 5.36 tes (136) 5.36 tes (136) 0.02301 tes (136) 0.02301 tes 17,235,815 0.02318 attes 17,235,815 0.02318 tes 17,235,815 0.02318 attes 11,795 2,257,719 0.02318	Winter Rates			(415)		2.82	(1,170)
Summer Rates (7) 5.36 Winter Rates (853) 2.84 Winter Rates (853) 2.84 Summer Rates (526) 5.36 Winter Rates (136) 5.36 Winter Rates (136) 2.84 Winter Rates (136) 0.02301 Winter Rates (136) 0.02301 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,136 2,257,719 Winter Rates 111,795 42,810,915	Pwr Factor Peak kW @ Dec02-Apr03 Rates:						
Winter Rates (853) 2.84 D3-Sep03 Rates: (526) 5.36 Summer Rates (526) 5.36 Winter Rates (136) 2.84 Winter Rates (136) 2.84 Summer Rates (136) 2.84 Winter Rates (136) 0.02301 Winter Rates 9.022,314 0.02301 Winter Rates 17,235,815 0.02318 Winter Rates 11,1,795 2,257,719 Winter Rates 111,795 42,810,915	Summer Rates			(2)		5.36	(38)
D3-Sep03 Rates: (526) 5.36 Summer Rates (136) 2.84 Winter Rates (136) 2.84 Summer Rates (136) 0.02301 Summer Rates (136) 0.02301 Summer Rates 9.022,314 0.02301 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.023480 Vinter Rates 17,235,815 0.023480 Vinter Rates 11,1,795 42,810,915	Winter Rates			(853)		2.84	(2,423)
Summer Rates (526) 5.36 Winter Rates (136) 2.84 Summer Rates (0.02301 9.022,314 0.02301 Summer Rates Summer Rates 158,642 0.02318 Summer Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Vinter Rates 17,235,815 0.02318 Vinter Rates 17,235,815 0.02318 Vinter Rates 17,235,815 0.02318 Vinter Rates 11,1,795 2,257,719 0.02480	Pwr Factor Peak kW @ May03-Sep03 Rates:						
Winter Rates (136) 2.84 Summer Rates 9,022,314 0.02301 Winter Rates 9,022,314 0.02318 Summer Rates 158,642 0.02318 Summer Rates 158,642 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 14,136,425 0.023480 Vinter Rates 111,795 2,257,719 O.02480 111,795 42,810,915	Summer Rates			(526)		5.36	(2,819)
Summer Rates 0.02301 Winter Rates 9,022,314 0.02301 Summer Rates 158,642 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 17,235,815 0.02318 Winter Rates 14,136,425 0.02480 Winter Rates 14,136,425 0.02480 Vinter Rates 111,795 2,257,719 0.02480	Winter Rates			(136)		2.84	(386)
Summer Rates 0.02301 Winter Rates 9,022,314 0.02301 Summer Rates 158,642 0.02318 Ninter Rates 17,235,815 0.02318 Summer Rates 17,235,815 0.02318 Winter Rates 14,136,425 0.02480 Winter Rates 111,795 2,257,719 0.02480 TOTAL - Secondary 151 114,966 111,795 42,810,915	kWh @ Oct02-Nov02 Rates:						
Winter Rates 9,022,314 0.02301 Summer Rates 158,642 0.02318 Winter Rates 17,235,815 0.02318 Summer Rates 14,136,425 0.02480 Winter Rates 2,257,719 0.02480 Vinter Rates 151 111,795 42,810,915	Summer Rates					0.02301	•
Summer Rates 158,642 0.02318 Winter Rates 17,235,815 0.02318 Summer Rates 14,136,425 0.02480 Winter Rates 2,257,719 0.02480 TOTAL - Secondary 151 111,795 42,810,915	Winter Rates				9,022,314	0.02301	207,603
Summer Rates 158,642 0.02318 Winter Rates 17,235,815 0.02318 Summer Rates 14,136,425 0.02480 Winter Rates 2,257,719 0.02480 TOTAL - Secondary 151 111,795 42,810,915	kWh @ Dec02-Apr03 Rates:						
Winter Rates 17,235,815 0.02318 Summer Rates 14,136,425 0.02480 Winter Rates 2,257,719 0.02480 TOTAL - Secondary 151 111,795 42,810,915	Summer Rates				158,642	0.02318	3,677
Summer Rates 14,136,425 0.02480 Winter Rates 2,257,719 0.02480 TOTAL - Secondary 151 114,966 111,795 42,810,915	Winter Bates				17,235,815	0.02318	399,526
14,136,425 0.02480 2,257,719 0.02480 0.02480 111,795 42,810,915	kWh @ May03-Sep03 Rates:						
2,257,719 0.02480 10.02480 111,795 42,810,915	Summer Rates				14,136,425	0.02480	350,583
151 114,966 111,795 42,810,915	Winter Rates				2,257,719	0.02480	55,991
	TOTAL - Second		114,966	111,795	42,810,915	S	1,990,676
31,727			32,272	31,727	14,295,067		
82,694 80,068 28,515,848			82,694	80,068	28,515,848		



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Seelye Exhibit 27 Page 16 of 30

	Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
SPECIAL CONTRACT Cutetomore	ę					
kW Demand @ Oct02-Nov02 Rates:	21					
Summer Rates					8.15	,
Winter Rates kW Demand @ Dec/2-Arw3 Refee		55,650			6.04	336,126
Summer Rates		ŀ			8 21	
Winter Rates		132,077.42			6.08	803.031
kW Demand @ May03-Sep03 Rates:						-
Summer Rates		154,000			8.21	1.264.340
Winter Rates		28,722.58			6.08	174,633
NIT FWI FECOL & UCIUZ-NOVUZ HATES.						
Summer Rates		•		·	8.15	•
Winter Rates		(4,229.40)			6.04	(25,546)
AT THE FACIOF & DECUZ-ADIUS HALES:						
Summer Rates		I			8.21	
Winter Rates I/W Pur Fartor & Marine Source Patters		(10,037.88)			6.08	(61,030)
Summer Rates		(11,539.20)			8.21	(94,737)
Winter Rates		(2,182.92)			6.08	(13,272)
kWh @ Oct02-Nov02 Rates:				28,277,000	0.02200	622,094
kwh @ Dec02-Apr03 Rates:				73,138,194	0.02216	1,620,742
kWh @ May03-Sep03 Rates:				94,464,806	0.02378	2,246,373
TOTAL	12	370,450		195,880,000	69 L	6,872,755
TOTAL - SBR	12	370,450		195,880,000	Correction Factor -	000001

41,399	Cial Contract Customers 12	Calculated Revenue @ Base Rates 321,480 26,247 (94,050) 339,205 592,882 1.000000 1.000000 1.000000	Applicable Rates 11.28 5.63 -3.30 0.01569 0.01569 Correction Factor -	21,619,200 21,619,200 21,619,200	Demand	Basic Demand 4,662 4,662 33,162 33,162 33,162 33,162 92,686	Customers 12mos Sep 03 1 12	CIAL CONTRACT Customers KW Primary Demand @ Oct02-Nov02 Rates: KW Secondary Demand @ Oct02-Nov02 Rates: Interruptible Credits KWh @ Oct02-Nov02 Rates: Interruptible Credits TOTAL - Bills TOTAL - Bills ITCHED TO LPTOD TRANSMISSION - INTERRUPTIBLE ECTIVE WITH NOVEMBER 2002 BILLINGS CUSTOMERS CUSTOMERS CUSTOMERS CUSTOMERS KW Demand @ Oct02-Nov02 Rates: KW Demand @ Oct02-Nov02 Rates:
	41,399 10.64 92,686 10.72 02,720 10.72	940,992 420,552 1,012,013 1,057,289	10.72 0.01634 0.01646 0.01808	25,737,600 61,483,200 58.478.400		אין גערייק		kw Demano e mayu-sepus Hares: kwh & Oct02-Nov02 Rates: kwh & Dec02-Apr03 Rates: kwh & May03-Sep03 Rates:
ACT		1.0000	Correction Factor -	21,619,200		33, 162	-	TOTAL - Bills ITCHED TO LPTOD THANSMISSION - INTERRUPTIBLE FECTIVE WITH NOVEMBER 2002 BILLINGS
TOTAL - Bills 1 33, 162 21, 619,200 D TRANSMISSION - INTERRUPTIBLE VEMBER 2002 BILLINGS 12	7 33, 162 21, 619,200 Correction Factor -	592,88	1 1	21,619,200		33,162	1	
TOTAL 1 33,162 21,619,200 TOTAL - Bills 1 33,162 21,619,200 TANSMISSION - INTERRUPTIBLE 1 33,162 21,619,200 VEMBER 2002 BILLINGS 1 33,162 21,619,200	1 33,162 21,619,200 \$ 1 33,162 21,619,200 Correction Factor	339,205	0.01569	21,619,200				kWh & Oct02-Nov02 Rates:
2 Rates: 21,619,200 0.01569 TOTAL - Bills 1 33,162 21,619,200 7 TOTAL - Bills 1 33,162 21,619,200 7 TRANSMISSION - INTERRUPTIBLE VEMBER 2002 BILLINGS 12	21,619,200 0.01569 1 33,162 21,619,200 Correction Factor -	(94,050	-3.30			28,500.00		Interruptible Credits
S 28,500.00 3.30 <	28,500.003.30 21,619,200 0.01569 1 33,162 21,619,200 Correction Factor -	26,247	5.63			4,662		kW Secondary Demand @ Oct02-Nov02 Rates:
and @ Oct02-Nov02 Rates: 4,662 5.63 s 28,500.00 -3.30 Pates: 29,500.00 -3.30 Pates: TOTAL 1 33,162 21,619,200 0.01569 Pates: TOTAL Bills 1 33,162 21,619,200 Correction Factor TOTAL - Bills 1 33,162 23,162 21,619,200 Correction Factor TOTAL - Bills 1 33,162 21,619,200 Correction Factor TOTAL - Bills 1 33,162 21,619,200 Correction Factor	4,662 5.63 28,500.00 -3.30 28,500.00 -3.30 1 33,162 0.01569 1 33,162 21,619,200 1 33,162 21,619,200	321,480	11.28			28,500		kW Primary Demand @ Oct02-Nov02 Rates:
d @ Octo2-Nov02 Rates: 28,500 28,500 11.28 and @ Oct02-Nov02 Rates: 4,662 5.63 -3.30 s 28,500.00 28,500.00 -3.30 2 Rates: TOTAL 1 33,162 21,619,200 0.01569 2 Rates: TOTAL 1 33,162 21,619,200 0.01569 7 FANSMISSION - INTERRUPTIBLE 1 33,162 21,619,200 Correction Factor VEMBER 2002 BILLINGS 1 33,162 21,619,200 Correction Factor	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$						***	ECIAL CONTRACT Customers
Id @ Oct02-Nov02 Rates: 1 Intid @ Oct02-Nov02 Rates: 28.500 Intid @ Oct02-Nov02 Rates: 4,662 S 28,500.00 S 28,500.00 S 28,500.00 S 28,500.00 S 28,500.00 S 28,500.00 S 21,619,200 OTTAL Bills 1 OTTAL Bills 1 OTTAL Bills 21,619,200 OTHANSMISSION - INTERRUPTIBLE 21,619,200	1 28.500 11.28 28.500 1.128 4,662 5.63 28,500.00 -3.30 28,500.00 21,619,200 1 33.162 0.01569 1 33.162 21,619,200 1 33,162 21,619,200	Calculated Revenue @ Base Rate	Applicable Rates	kWh's	Peak Demand	Basic Demand	Customers 12mos Sep 03	Ţ

4,864,925

\$

145,699,200

221,864

12

TOTAL

221,864

2

TOTAL - Bills

Correction Factor -

145,699,200

12mos Sep 03	Customers Basic nos Sep 03 Demand	Peak Demand	kWh's	Applicable Rates	Hevenue @ Base Rates
SPECIAL CONTRACT					
	3			\$71.83 \$	183
customers & Decu2.Apr03 Rates: Customers @ May03.Sep03 Rates: 4	5 4			\$72.36 \$72.36	365 318
kW Basic Demand & Oct02-Nov02 Rates:					
Summer Rates	•			5.74	ı
Winter Rates kW Basic Demand & Dec02-Apr03 Rates:	82,023			5.74	470,814
Summer Rates	•			5.78	
Winter Rates	162,920			5.78	941,679
kW Basic Demand @ May03-Sep03 Rates:					
Summer Rates	143,861			5.78	831,517
Winter Rates	13,750			5.78	79,477
kW Peak Demand @ Oct02-Nov02 Rates:					
Summer Rates				7.92	
Winter Rates		79,833		3.68	293,784
kW Peak Demand @ Dec02-Apr03 Rates:					
Summer Rates				7.98	
With Dealt Demonstration Control of Harrison C		146,628		3.71	543,989
Art rear tean team a mayoo oppointais. Summer Rates		137 065		7 00	1 003 770
Winter Rates		12,350		3.71	45,817
Pwr Factor Basic kW @ Oct02-Nov02 Rates:					
Summer Rates				5.74	•
Winter Rates	(3,796)			5.74	(21,792)
Pwr Factor Basic kW @ Dec02-Apr03 Rates:					
Summer Rates				5.78	,
Winter Rates	(7,271)			5.78	(42,026)
Pwr Factor Basic kW @ May03-Sep03 Rates:				Ĩ	
Summer races Winter Rates	(7,046) (550)			5.78 5.78	(40,723) (3,179)

	I	Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
SPECIAL CONTRACT (continued)							
Pwr Factor Peak kW @ Oct02-Nov02 Rates:	Nov02 Rates:						
	Summer Rates			ı		7.92	•
Winter Ra Pwr Factor Peak tW @ Dact?. Ann's Datas	Winter Rates			(3,691.33)		3.68	(13,584)
	Summer Rates					7.98	
Winter Rat	Winter Rates			(6,538,99)		3.71	(24,260)
	Summer Rates			(6 710 BE)		7 00	(E3 E24)
	Winter Rates			(493.98)		3.71	(1,833)
kWh @ Oct02-Nov02 Rates:							
	Summer Rates Winter Rates				- 32 401 974	0.01537 0.01537	- 499.402
kWh @ Dec02-Apr03 Rates:					1010100	00000	
	Summer Rates Winter Rates				62,738,106	0.01548 0.01548	- 971.186
kWh @ May03-Sep03 Rates:						8	-
	Summer Rates				55,382,400	0.01710	947,039
	Winter Rates				4,792,320	0.01710	81,949
	TOTAL	12	402,555	375,875	155,404,800	\$	6,600,278
	TOTAL - Bills	12.00	402,555	375,875	155,404,800	Correction Factor -	1.00000
			(18,663)	(17,444)			

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	Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
SPECIAL CONTRACT						
Customers @ Oct02-Nov02 Rates:	N				\$71.83 \$	144
Customers & Dec02-Apr03 Rates:	ιΩ Ι					369
Customers & Mayus-Sep03 Hates:	S				\$72.36	355
kW Basic Demand @ Oct02-Nov02 Rates:						
Summer Rates		•			4.22	ı
Winter Rates kW Basic Demand @ Dec02-Apr/03 Rates:		104,000			4.22	438,880
Summer Rates					4.25	
Winter Rates		265.032			4.25	1 126 387
kW Basic Demand @ May03-Sep03 Rates:					23.F	100°031'1
Summer Rates		208,000			4.25	884.000
Winter Rates		46,968			4.25	199,613
kW Peak Demand & Oct02-Nov02 Rates:						
Summer Rates			٢		7.92	t
Winter Rates			90,000		3.68	331.200
kW Peak Demand @ Dec02-Apr03 Rates:						
Summer Rates			ı		7.98	,
Winter Rates			229,355		3.71	850,906
kW Peak Demand @ May03-Sep03 Rates:						
Summer Rates			180,000		7.98	1,436,400
Winter Rates			40,645		3.71	150,794
Pwr Factor Basic kW @ Oct02-Nov02 Rates:						
Summer Rates		,			4.22	
Winter Rates		(8,320)			4.22	(35,110)
rwr ractor basic Kw & DecUZ-Apr03 Hates:						
Summer Hales					4.25	I
Winter Hates Pwr Factor Rasic kw @ Maun3.Cann's Patar:		(21,203)			4.25	(90,111)
		(16 224)			A 25	(68 050)
Winter Rates		(3,757)			4.25	(15,969)

Seelye Exhibit 27 Page 21 of 30

	Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
SPECIAL CONTRACT (continued)						
Pwr Factor Peak kW @ Oct02-Nov02 Rates: Summer Rates					7.92	ı
Winter Rates Pwr Factor Peak kW @ Dec02-Apr03 Rates:			(7,200.00)		3.68	(26,496)
Summer Rates Winter Rates			- (18.348.30)		7.98 3.21	-
Pwr Factor Peak kW @ May03-Sep03 Rates:			(non-to-to-to-to-to-to-to-to-to-to-to-to-to-		1.0	(crn'ba)
Summer Rates Winter Rates			(14,040.00) (3,251.61)		7.98 3.71	(112,039) (12,063)
kWh @ Oct02-Nov02 Rates:						
Summer Rates Winter Rates				- 34 N71 A93	0.01537	- 503 673
kWh @ Dec02-Apr03 Rates:				000'	10010.0	079,010
Summer Rates Winter Rates				- 81,514,611	0.01548 0.01548	- 1,261,846
kWh @ May03-Sep03 Rates:						
Summer Rates Winter Rates				69,272,009 14,786,836	0.01710 0.01710	1,184,551 252,855
Interruptible Credits:			120,000.00		(3.30)	(396,000)
Station House Use - Credit						(1,200)
TOTAL	12	624,000	540,000	199,644,549	\$	7,815,959
TOTAL - Bills	12	(49,504) 624,000 (49,504)	(42,840) 540,000 (42,840)	199,644,549	Correction Factor -	1.000078

.

Catculated Revenue @ Base Rates			66,537 168,221 165,200	80,630 207,181 228,738	916,508	1.00000			64,025 154,063 150,289	79,498 220,572 217,377
Applicable Rates			7.28 7.33 7.33	0.01753 0.01766 0.01928	6	Correction Factor -			7.28 7.33 7.33	0.01753 0.01766 0.01928
kWh's				4,599,529 11,731,671 11,864,000	28,195,200	Co 28, 195,200				4,534,941 12,489,939 11,274,720
Peak Demand										
Basic Demand			9,140 22,950 22,538		54,627	54,627			8,795 21,018 20,503	
Customers 12mos Sep 03		12			12	12		12		
					TOTAL	TOTAL - Bills				
	SPECIAL CONTRACT	Customers	kW Demand @ Oct02-Nov02 Rates: kW Demand @ Dec02-Apr03 Rates: kW Demand @ May03-Sep03 Rates:	kWh @ Oct02-Nov02 Rates: kWh ₪ Dec02-Apr03 Rates: kWh ₪ May03-Sep03 Rates:			SPECIAL CONTRACT	Customers	kW Demand @ Oct02-Nov02 Rates: kW Demand @ Dec02-Apr03 Rates: kW Demand @ May03-Sep03 Rates:	kWh & Oct02-Nov02 Rates: kWh & Dec02-Apr03 Rates: kWh & May03-Sep03 Rates:

Seelye Exhibit 27 Page 23 of 30

885,823 1.000000

s S

28,299,600 28,299,600

50,316

TOTAL

50,316

<u>5</u> 2

TOTAL - Bills

Correction Factor -

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	Customers 12mos Sep 03	Basic Demand	Peak Demand	kWh's	Applicable Rates	Calculated Revenue @ Base Rates
STREET LIGHTING ENERGY RATE SLE Customers	ok 1,494			8		
kWh & Oct02-Nov02 Rates: kWh & Dec02-Apr03 Rates: kWh & May03-Sep03 Rates:				885,633 1,824,108 1,282,574	\$0.03508 \$0.03532 \$0.03694	31,068 64,427 47,378
TOTAL RATE SLE	1,494			3,992,315	Sorrection Factor -	142,874 1.001986
TRAFFIC LIGHTING ENERGY RATE TLF	÷					
Customers @ Oct02-Nov02 Rates: Customers @ Dec02-Apr03 Rates:	2,095 4,336			5	\$2.45 \$2.47	5,133 10,710
Customers @ May03-Sep03 Rates:	3,939				\$2.47	9,729
kWh & Oct02-Nov02 Rates: kWh & Dec02-Apr03 Rates: kWh & May03-Sep03 Rates:				2,315,294 4,899,808 4,257,236	\$0.04462 \$0.04495 \$0.04657	103,308 220,246 198,259
TOTAL RATE TLE	10,370			11,472,338	\$ Correction Factor -	547,386 0.993299

LOUISVILLE GAS AND ELECTRIC COMPANY
CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC
12 MONTHS ENDED SEPTEMBER 30, 2003

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			Installed pr	Installed prior to January 1, 1991	1991	Installed afte	Installed after to December 31. 1990	11. 1990	Total	
			Mumber of		Calculated			Calculated		Calculated
PUBLIC STREET LIGHTING RATE PSL			Unit-Mos.	Rate	Base Rates	Unit-Mos.	Rate	Hevenue er Base Rates	Number of Unit-Mos.	Revenue @ Base Rates
OVERHEAD SERVICE:										
Mercury Vapor										
100W & JUIUZ-NOVUZ HATES:	301	0	5	\$5.81	\$602	T		\$0	104	\$602
TOWN & DECUZ-APICIS HATES:			231	5.85	1,349	ı			231	1,349
			230	5.92	1,361	,			230	1,361
1751AL & Parco 1, 200	302	352	6,576	6.74	44,320	4	8.41	37	6,580	44,357
2003			14,653	6.79	99,491	10	8.47	83	14,662	99,574
I / JW eg Mayus- Hates:			14,603	6.90	100,759	10	8.58	84	14,613	100,843
250W @ Jul02-Nov02 Rates:	303	353	10,741	7.60	81,634	115	9.37	1,073	10,856	82,708
S S S			23,925	7.66	183,266	257	9.44	2,429	24,182	185.695
250W @ May03- Rates:			23,846	7.82	186,473	259	0.60	2.488	24,105	188.961
400W @ Juko2-Novo2 Rates:	304/307 35	354/357	15,610	8.99	140,332	37	11.16	418	15.647	140.750
pr03			34,769	9.06	315,006	83	11.24	938	34.852	315.944
400W @ Mayo3- Rates:			34,653	9.31	322,623	83	11.49	955	34 737	323.578
400W (Metal Pole) @ Jul02-Nov02 Rates:			,	13.19	•					
400W (Metal Pole) @ Dec02-Apr03 Rates:				13.29	,				,	
400W (Metal Pole) @ May03- Rates:			,	13.54						•
	309/310	360	31	16.46	508	18	19.94	361	A.R.	940
1000W @ Dec02-Apr03 Rates:			69	16.58	1 139	2	20.00	780	e e	1 0.28
1000W @ May03- Rates:			68	17.18	1,176	9 E	20.69	808	108	1 986
100M @ Info: Nour Bates	100		!							
100W @ Der02-ANNUZ Hates	40£	355	9 8	6.95	276	782	6.95	5,435	822	5,711
100W @ MayO3. Bates					818	1,752	7.00	12,266	1 841	12,884
2		ļ	22	80.7	579	1,756	BO.7	12,430	1,844	13,053
150M & DUIUZ-NOVUZ HARES	322-323 372-373	-373	4,296	8.29	35,611	1,160	8.29	9,617	5,456	45,228
200			9,568	8.35	79,893	2,595	8.35	21,668	12,163	101,561
150W cg May03- Hates:			9,536	8,46	80,677	2,592	8.46	21,928	12,128	102,604
250W @ Julo2-Novo2 Rates:	311	361	4,855	9.86	47,872	154	9.86	1,520	5,009	49,393
Pr03			10,814	9.93	107,387	343	9.93	3,411	11,158	110,797
250W @ May03- Rates:			10,778	10.10	108,862	342	10.10	3,458	11,121	112,320
400W @ Jul02-Nov02 Rates:	312/313 362/3	(363	9,935	10,10	100,344	4,172	10.10	42,138	14,107	142,482
Pro3			22,124	10.17	225,002	9,319	10.17	94,776	31,443	319,778
400W @ May03- Rates:			22,046	10.44	230,158	9,302	10.44	97,110	31,348	327,269
1000W @ Julo2-Novo2 Rates:		379				4	22.97	101	4	101
Apro3						10	23.14	227	5	227
1000W @ May03- Rates:						10	23.74	232	10	232
UNDERGROUND SERVICE:										
Mercury vapor										
100W Top Mounted & Junz-Novoz Hates:	306	356	220	9.56	\$2,106	•	11.82	\$0	220	\$2,106
pru3			491	9.63	4,725	,	11.91	•	491	4,725
TULIVITION MOUNTED BE MAYO3- Rates:	1		489	9.70	4,744	,	11.98	•	489	4,744
1/3W lop Mounted & Juiuz-Novuz Hates:	308	358	2,366	10.39	24,582	82	12.77	1,041	2,447	25,623
Apro3			5,270	10.47	55,175	182	12.86	2,335	5,451	57,510
I / 5W I OP MOUNTED 12 May 03- Hates:			5,252	10.58	55,569	181	12.97	2,347	5.433	57,916

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC 12 MONTHS ENDED SEPTEMBER 30, 2003
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			Installed pri	Installed prior to January 1, 1991	, 1991	Installed after	Installed after to December 31, 1990	31, 1990	Total	
			Number of		Calculated Revenue @	Number of		Calculated Revenue @	Number of	Calculated Revenue @
PUBLIC STREET LIGHTING RATE PSL (continued)		l	Unit-Mos.	Rate	Base Rates	Unit-Mos	Rate	Base Rates	Unit-Mos.	Base Rates
LINDERGROLIND SERVICE: (rootion used)										
Mercury Vapor (continued)										
175W @ Julo2-Novo2 Rates	318	368	227	14.18	3,217		20.23	,	766	3 917
Pro3			505	14.28	7,217		20.38		505	7.217
1/5W @ May03- Rates:			504	14.39	7,248		20.49		204	7 248
250W @ Julo2-NovO2 Rates:	314	364	2,225	15.08	33,552	55	21 19	1 167	0.000	34 710
pr03			4,956	15.19	75,278	123	21.35	2619	5 079	77 807
250W @ May03- Pates:			4,939	15.35	75,818	122	21.51	2,630	5 069	750,112
400W @ Jut02-Nov02 Rates:	315		1,535	17.63	27,069	Ι.	22.98	-	1 535	0110 020 220 020
Pr03			3,420	17.76	60,739		23.15	,	1000 ⁻¹ -	600 730
400W @ May03- Rates:			3,409	18.01	61,389		23.40	,	3409	61.389
400W MP @ Julo2-NovO2 Rates:	319		817	17.63	14,409		22.98		817	14 409
400W MP @ Dec02-Apr03 Rates;			1,820	17.76	32,330		23.15		1 820	32,330
400W MP @ May03- Rates:			1,814	18.01	32,676		23.40		1.814	32.676
Hinh Presence Codium									, ,	
VUV FOP MOUNTED @ JUIUZ-NOVUZ Hates:		376		10.14	,	425	10.14	4,311	425	4,311
pr03			•	10.21		947	10.21	699'6	947	9,669
Accurate to mounted to may use Hates:			ı	10.28		944	10.28	9,703	944	9,703
TOUVE TOP MOUNTED & JUNUZ-NOVOZ Rates:	324	374	4,267	10.50	44,804	10,653	10.50	111,857	14,920	156,661
pro3			9,504	10.58	100,555	23,928	10.58	253,153	33,432	353,709
1UW TOP MOUNTED & May03- Rates:			9,473	10.66	100,979	23,983	10.66	255,663	33,456	356,642
FOW TOP MOUNTED & JUNZ-NOVOZ Hates:		377				756	15.54	11,742	756	11,742
150W Too Mounted & March April Hates:						1,683	15.65	26,339	1,683	26,339
150W TUP MOUNTED & MAYUS- HATES	100	-	i.			1,685	15.76	26,562	1,685	26,562
150W @ Docto Actor Dates:	325	375	430	18.23	7,831	220	18.23	4,016	650	11,847
IDUN & DECUZ-ADIUS HAIES:			957	18.36	17,567	494	18.36	9 [,] 068	1,451	26,635
DOTATE MAYUG HARES			954	18.47	17,614	411	18.47	7,587	1,364	25,201
South @ Daros Arros Press	316	366	1,238	19.23	23,807	82	19.23	1,567	1,320	25,375
CONVICT HOUSE ADING RAILES.			2,758	19.37	53,414	182	19.37	3,517	2,939	56,931
250W MD @ http://www.bates	000		2,748	19.54	53,704	181	19.54	3,536	2,929	57,239
SCON MD @ Down Asing Dates.	320		742	19.23	4,744		19.23	•	247	4,744
2001 MF & USUUS-NUUS FAIRS. 250W MD @ Maing2 Dates:			25	19.37	10,645		19.37	•	550	10,645
0.00	1		27 A	FC : 61	10,/02		19.54		548	10,702
400M @ Docto Anos Docto	31/	30/	1,357	20.44	27,737	535	20.44	10,942	1,892	38,678
			3,023	20.59	62,234	1,192	20.59	24,550	4,215	86,784
400W @ May03- Hates:			3,024	20.86	63,091	1,208	20.86	25,207	4,233	88,297
400W MP @ Julo2-Novo2 Rates:	321	371	397	20.44	8,105	01	20.44	45	399	8,150
503			883	20.59	18,185	ŝ	20.59	101	888	18,286
400W MP @ May03- Rates:			880	20.86	18,362	5	20.86	102	885	18,464
1000W @ Julo2-NovO2 Rates:		378				4	47.60	210	4	210
Apr03						1 0	47,95	470	10	470
1000W @ May03- Rates:						10	48.55	475	₽	475
									•	

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LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC 12 MONTHS ENDED SEPTEMBER 30, 2003	ERIOD B	ILLING DETE	RMINANT	S - ELECTRI	Ö				
	I	Installed pri	Installed prior to January 1, 1991	, 1991	Installed after	Installed after to December 31, 1990	31, 1990	Total	
PUBLIC STREET LIGHTING BATE DGI (2000)	I	Number of Unit-Mos.	flate	Calculated Revenue @ Base Rates	Number of Unit-Mos.	Rate	Calculated Revenue @ Base Rates	Number of Unit-Mos	Catculated Revenue @ Base Rates
70W HP Sodium @ Juto2-Nov02 Rates:	380		14.04	20	24	14.04	5340	5	6340
Apr03		,	14.14		54	14,14	763	54	534U 763
/UW HP Sodium @ May03- Rates: 100W HP Sodium @ Initro Novico Bates:			14.19		54	14.19	763	54	763
100W HP Sodium @ Dec02-Apro3 Rates:	IRS		14.57	•	192	14.57	2,792	192	2,792
100W HP Sodium @ May03- Rates:			14.76		421 425	14.76	6,280	427 425	6,267 6,280
8-Sided Coach									
70W HP Sodium @ Jui02-Nov02 Rates:	382		14.22	,	79	14 22	1 128	70	ac + +
\p r03			14.33		171	14.33	2,531	e 11	2.531
10W HP Sodium & May03- Rates: 100W HP Sodium & Iuto2 Nation Datas:		ı	14.38	•	176	14.38	2,532	176	2,532
100W HP Sodium @ Dec02-Abr03 Rates:		• •	14.74 14.06	•	•	14.74	·	,	
100W HP Sodium @ May03- Rates:		, ,	14.93	. ,	• •	14.93			
Poles									
10 ft. Smooth & Jul02-Nov02 Rates:			8 44	,	104	44	170		710
10 ft. Smooth @ Dec02-Apr03 Rates:			8.50		232	8.50	1 973	5	1 073
10 ft. Smooth @ May03- Rates			8.50	•	234	8.50	1,985	234	1.985
10 ft. Fluted @ Juk02-Nov02 Rates:		ſ	10.08	•	128	10.08	1,287	128	1,287
10 ft. Fluted @ May03- Rates:		, ,	10.15 10.15	4)	286 286	10.15 10.15	2,905 2,000	286	2,905 2,606
			2		001	2	776'7	007	2,346
Old TownManchester@_hitro-Novro3_Bates:			ľ		2	i	ł	i	
Old Town/Manchester@ Dec02-Apr03 Rates:		• •	2.73	· 1	47	57.9	57 128	12	57 128
Old Town/Manchester@ May03- Rates:		•	2.73	ſ	47	2.73	128	47	128
Chesapeak/Franklin@ Jul02-Nov02 Rates:		•	2.90		43	2.90	124	43	124
Chosapeak/Frankin @ Dec02-Apr03 Rates:		Ĩ	2.92	•	95	2.92	278	95	278
Uneaspear rialining inayus- hales: Jeffarenn/Wincharter@ hiling.Nin.ng Datasi		,	2.92	•	95	2.92	278	95	278
Jefferson/Winchester@ Dev/02_And/3 Dates		•	06.2	ı	130	2.90	378	130	378
Jefferson/Winchester@ May03- Rates:		• 1	2000		062	26.2	848 646	280	848
			3 09 2 09		26		18 1	607 90	040 01
Nortolk/Essex@ Dec02-Apr03 Rates:		,	3.11	,	85	311	181	0 8 V	181
NorfoltvEssex@ May03- Rates:		•	3.11	,	83	3.11	180	58	180
Trital Rate DSI		727 720	÷		011 501	ł		- L	
		Joi, 12 lights	¢∥	0276175	10/,146 liohts	~	1,188,149	474,918 \$	4,907,435
					>		Ő	Correction Factor -	0.997825
		474,918					Actual Net Revenue @ Base Rates -	e 😢 Base Rates - \$	4,918,133
		ì							

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LOUISVILLE GAS AND ELECTRIC COMPANY
CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC
12 MONTHS ENDED SEPTEMBER 30, 2003

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			Installed pr	Installed prior to January 1, 1991	, 1991	Instatied after	Instatled after to December 31, 1990	31, 1990	Total	
			Number of		Calculated Revenue @	Number of		Calculated Revenue @	Number of	Calculated Revenue @
OUTDOOR LIGHTING RATE OL			Unit-Mos.	Rate	Base Rates	Unit-Mos.	Rate	Base Rates	Unit-Mos.	Base Rates
OVERHEAD SERVICE:										
Mercury Vapor 100W @ Julio2-Nextro Destant	100		1	:						
100W @ Dern?-Abrid? Rates	N		154	\$6.48 5 75	\$995			20	154	\$995
100W @ May03- Rates:			582 776	0.03 6.60	1,945				298	1,945
002	202	252	572 8 5073	00.0	020,1 ana 13		67.0		277	1,825
175W @ Deco2-Apro3 Hates:	5	1	16.339	6E 2	119 598	212	0.49 0.66	1,834	8,718 16 700	63,642 100 FT 1
175W @ May03- Rates:			15.083	7 43	112 064	104	97.8	3,903 2,076	16,796	123,551
250W @ Jul02-Nov02 Rates:	203	253	4,148	8,19	33,968		9.55	1313	10,007	35 381
250W @ Dec02-Apr03 Rates:			8,001	8.25	66,005	295	9.62	2.840	1,200 1,206	58 845
250W @ May03- Rates:			7,414	8.41	62,351	300	9.78	2.937	7 714	65 288
400W @ Julo2-NovO2 Rates	204-207	254-257	4,478	9.85	44,106	395	11.34	4,484	4.873	48.589
6103			8,654	9.92	85,851	925	11,42	10,560	9,579	96,411
400W @ May03- Rates:			8,009	10.17	81,451	912	11.67	10,642	8,921	92,093
1000W eg Juli02-Nov02 Rates:	209-210	259-260	826	17.71	16,618	988	20.19	19,941	1,926	36,559
TODAY & March Dates			1,807	17.84	32,243	1,946	20.34	39,578	3,753	71,822
I UNUT & MAYUS- HAIES:			1,697	18.44	31,299	1,822	20.94	38,163	3,520	69,461
High Pressure Sodium										
100W @ Julo2-Nov02 Rates:	205	255	597	7.20	4,301	4,728	7.20	34,040	5.325	38.341
Apr03			1,160	7.25	8,409	9,426	7.25	68,335	10,585	76,744
100W & May03- Rates:			1,079	7.33	7,908	8,872	7.33	65,029	9,950	72,937
150W @ Juio2-Novo2 Hates:	122-223	272-273	1,653	9.19	15,195	4,028	9.19	37,021	5,682	52,216
150W @ Dec02-Apr03 Rates:			3,195	9.26	29,584	7,969	9.26	73,790	11,164	103,374
PERINT OF MARKING MARKES	.,,0		2,972	9.37	27,846	7,463	9.37	69,927	10,435	97,772
250W @ Dec/2-Ann/3 Rates	117		140,1	10.78	11,222	1,037	10.78	11,179	2,078	22,401
250W @ MavO3. Rates			1 050	00.01	21,903	2,044	10.86	22,201	4,061	44,104
000	212-213	262,263	10,673	11.03	20,617	206'L	11.03	21,009	3,774	41,626
400W @ Dec02-Apr03 Rates:		007-207	20644	S 12	100/811	22,463	EZ 11	252,483	33,155	372,334
400W @ May03- Plates:			10 132	11 58	201 544	44,131	15.11 03.11	499,121	64,775	732,605
1000W @ Juf02-Nov02 Rates:		279	20161	90. 	1		26.63 26.63	4/6/304	00,441 33	6999,9U3 872
Apr03						3	26.83	1.709	. 1	1.709
1000W @ May03- Rates:						58	27.43	1,579	58	1,579
Poles Jul02-Nov02 Rates:			11,880	1.65	19,602	8,899	1.65	14.684	20.779	34.286
Apr03			23,300	1.66	38,678	19,643	1.66	32,607	42.943	71.285
Poles May03- Rates:			21,250	1.66	35,275	17,705	1.66	29,390	38,955	64,665
UNDERGROUND SERVICE										
Mercury Vapor										
100W Top Mounted @ Jul02-Nov02 Rates:	206		90 ·	11.38	\$1,232	,	12.08	\$0	108	\$1,232
Pros			211	11.46	2,414		12.17	,	211	2,414
175W Top Mounted & MayUS- Hates:	000	010	197	11.53	2,272		12.24	,	197	2,272
175W Ten Mounted & Decos Anno Detes.	802	RCN	1,420	12.04	17,100	539	12.95	6,979	1,959	24,079
175W Ton Mounted @ May/72. Batas:			2,775	12.13	33,657	1,062	13.05	13,861	3,837	47,518
			2,300	4771	CC0110	R 66	61.51	13,146	3,585	44,800

LOUISVILLE GAS AND ELECTRIC COMPANY
CALCULATIONS TO RECONSTRUCT TEST PERIOD BILLING DETERMINANTS - ELECTRIC
12 MONTHS ENDED SEPTEMBER 30, 2003

		Install	Installed prior to January 1, 1991	1, 1991	installed afte	installed after to December 31, 1990	31, 1990	Total	
				Calculated			Calculated		Calculated
		Unit-Mos.	Rate	Revenue @ Base Rates	Number of Unit-Mos	Rate	Revenue @ Race Rates	Number of Linit More	Revenue @
OUTDOOR LIGHTING RATE OL (continued)						2		Of III-1405.	Dase nales
UNDERGROUND SERVICE: (continued)									
70W Top Mounted @ Jul02-Nov02 Rates:	276	, 0	10.15		3 098	10.15		800 6	
70W Top Mounted @ Dec02-Apr03 Rates:		•	10.23		6.117	10.23	62 581	5,090	31,441 20,504
70W Top Mounted @ May03- Rates:		•	10.28		5.776	10.28	50.377	1110 5775	100'20
100W Top Mounted @ Jui02-Nov02 Rates:	224 274		13.39	42.890	19.369	13.30	250,352	9/ /0 92 679	1/0'80
\$p103		6,213		83,818	38,583	13.49	520,490	44 797	BUA RUB
10UW 10p Mounted @ May03- Rates:				78,957	37,111	13.57	503,590	42.929	582.547
150W Top Mounted & Juli02-Nov02 Hates:	277	~			1,944	16.22	31,532	1,944	31,532
FOUNT THE MOUTHED BY DECUZ-APTU3 Hates:					3,786	16.34	61,859	3,786	61,859
150W 60 Introductor of Mayoor Hates:	Ĭ				3,537	16.45	58,187	3,537	58,187
150W B DerPs. Anna Bates	C/7	,	18.25		1,078	18.25	19,674	1,078	19,674
		•	18.38		2,119	18.38	38,956	2,119	38,956
0.00		•	18.49		1,948	18.49	36,010	1,948	36,010
2000 B DOOD AND DADO	216 266		20.84	1,679	1,159	20.84	24,151	1,239	25,831
SOUNT & DEUC-APTUS HATES		157	20.99	3,291	2,296	20.99	48,187	2,452	51,478
ADDA @ Info Namo British			21.16	3,103	2,150	21.16	45,502	2,297	48,605
	217 267		22.79	2,468	3,359	22.79	76,559	3,468	79,027
40014 @ Maring Carres		208	22.96	4,782	6,619	22.96	151,965	6,827	156,747
TOWARD FLOOD PLOTE		192	23.23	4,471	6,259	23.23	145,396	6,451	149,867
TODAW & JUIUZ-MOVUC MATES: TODAW & Darry Anno Batas:	278	_			60	51.26	3,098	60	3,098
100004 @ Marinon Datast					118	51.64	6,072	118	6,072
100011 ST MIGYOO-					108	52.24	5,641	108	5,641
ACOMMITY E LIGHTING TATUMES: ACOM W/ Decorative Baskets									
70W HP Sodium @ Jul02-Nov02 Rates:	280			5	02		1004	1	
70W HP Sodium @ Dec02-Apr03 Rates:		•	14.51	,	35	14 51	1 455	5	1084 1 466
70W HP Sodium @ May03- Rates:			14.56		87	14.56	1.268	87	1 268
100W HP Sodium @ Jut02-Nov02 Rates:	281	,	15.04	,	403	15.04	6.060	403	6,060
Apro3		·	15.15	·	652	15.15	9,872	652	9.872
100W HP Sodium @ May03- Rates:		ı	15.23		613	15.23	9,343	613	9,343
8-Sided Coach									
70W HP Sodium @ Jul02-Nov02 Rates:	282		14.57	,	186	14 57	2 71E	90 -	345 6
70W HP Sodium @ Dec02-Apr03 Rates:		•	14.68	•	364	14.69	5 337	001	C 1/2
70W HP Sodium @ May03- Rates:			14.73	,	330	14 73	4 005	000	1000
100W HP Sodium @ Jul02-Nov02 Rates:	283		15.21		5	15.21	766	500	992 1
100W HP Sodium @ Dec02-Apr03 Rates:		,	15.32		136 1	15.30	2 0.96	90 136	2007
100W HP Sodium @ May03- Rates:			15.40		149	15.40	2.302	149	2,200
								2	

LOUISVILLE GAS AND ELECTRIC COMPANY
22 MONTHS ENDED SEPTEMBER 30, 2003

Number of Unit-Mos Calculated Ravenue @ 578 356 Number of Unit-Mos 286.97 8.44 2.422 287 578.38 8.50 4.916 578 578.38 8.50 4.916 578 578.38 8.50 4.916 578 578.37 578.38 8.50 4.916 578 578.37 5710 0.08 3.566 578 578.37 10.015 7.237 649 713 649.24 10.15 7.237 649 112 112 2.771 1666 511 527 251 2.92 3361 112 528 251 2.92 3361 112 559 253 2.92 3361 125 551 125 2.92 3361 126 551 253 3361 1366 561 764 125 2.92 2.93 764 764 136 3.11 <									
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Number of		Calculated Revenue @	Number of		Calculated Revenue @	Number of	Calculated Revenue @
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	UTDOOR LIGHTING RATE OL (continued)	Unit-Mos.	Rate	Base Rates	Unit-Mos.	Rate	Base Rates	Unit-Mos.	Base Rates
If Smorth @ JuDC-NovO2 Tates: 14 266 94 242 273 If Smorth @ JuDC-NovO2 Tates: 550 573.35 8.50 4.916 578 If Smorth @ JuDC-NovO2 Tates: 550 573.35 8.50 4.916 578 If Smorth @ MayO3 Rates: 5.573.35 8.50 4.916 578 If Flued @ MayO3 Rates: 10.15 7.1297 10.15 7.227 7.3 If Flued @ MayO3 Rates: 10.15 7.1297 10.15 7.237 7.3 If Flued @ MayO3 Rates: 10.15 7.237 10.15 7.237 7.3 If TownManchestere @ JuDC-NonO2 Rates: 10.15 2.73 11.12 2.73 3.64 1.12 If TownManchestere @ JuDC-NonO2 Rates: 2.23 11.12 2.73 3.64 7.3 3.64 If TownManchestere @ JuDC-NonO2 Rates: 2.23 2.23 2.24 2.23 3.66 3.67 If TownManchestere @ JuDC-NonO2 Rates: 2.23 2.23 2.24 2.73 3.66 2.23 2.66 If TownManchestere @ JuDC-NonO2 Rates: 2.23 2.26 2.26 2.23 2.66 2.26 2.26 2.26 If TownManchestere @ JuDC-NonO2 Rates: <td>DECORATIVE LIGHTING FIXTURES: (continued)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	DECORATIVE LIGHTING FIXTURES: (continued)								
Amount of the control of back-hower Planes Control of back-hower Planes <thcontrol back-hower="" of="" planes<="" td="" th<=""><td>Poles</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcontrol>	Poles								
Resolve for each - Android Rates: Each Ea	10 ft. Smooth @ Jul02-Nov02 Rates:	•	R AA		70 00C				
t. Smoofine Mayor: Manual matrix Tables E 0.00 2.33 3.80 4.716 5.78 T. Fluerd @ MayOS: T. Fl	10 ft. Smooth @ Dec02-Anrti? Bates	1			16.002	B.44	2,422	287	2,422
If function is a static state of a sta	10 ft Smooth @ Max/03		00.0	•	578.36	8.50	4,916	578	4,916
If nurvukantriserie 0.008 5.356 5.35 If nurvukantriserie 0.005 7.237 7.13 If nurvukantriserie 0.002-Apro3 Rates 7.23 7.13 If nurvukantriserie 0.002-Apro3 Rates 7.23 7.13 If nurvukantriserie 0.002-Apro3 Rates 2.71 1.6 2.73 1.12 If nurvukantriserie 0.002-Apro3 Rates 2.73 1.12 2.73 3.06 1.12 If nurvukantriserie 0.002-Apro3 Rates 2.23 2.23 3.06 1.12 Restorukrizerie 0.002-Apro3 Rates 2.23 2.26 2.26 2.26 Restorukrizerie 0.002-Apro3 Rates 2.29 2.26 2.26 Restorukrizerie </td <td></td> <td></td> <td>8.50</td> <td>•</td> <td>526.68</td> <td>8.50</td> <td>4,477</td> <td>527</td> <td>4,477</td>			8.50	•	526.68	8.50	4,477	527	4,477
If Fueld @ MayO3. Rates: 1015 1015 1015 1015 7237 713 If Fueld @ MayO3. Rates: 10015 271 112 271 165 6,590 649 If TownManchester@ Decocx-Apr03 Rates: 273 273 124 273 336 124 If TownManchester@ MayO3. Rates: 273 273 124 273 336 124 If TownManchester@ MayO3. Rates: 273 273 273 336 124 If TownManchester@ MayO3. Rates: 273 282 336 124 If TownManchester@ MayO3. Rates: 292 273 366 125 Respeak/Frankin@ Jul02-Mov02 Rates: 292 292 292 292 292 Respeak/Frankin@ MayO3. Rates: 292 292 292 293 293 Respont/Manchester@ Jul02-Mov02 Rates: 292 292 293 293 293 Respont/Manchester@ Jul02-Mov02 Rates: 292 293 293 293 293 Respont/Manchester@ Jul02-Mov02 Rates: 292 293 293 293 293 Respont/Manchester@ Jul02-Mov02 Rates: 292 293 293 293 293 Respont/Manchester@ Jul02-Mov02 Rates: 292<	10 ft. Fluted & Jutuz-Novuz Hates:		10.06	•	353.75	10.08	3,566	354	3,566
Trund e May03. Rates 1 10.15 6.49.24 10.15 6.590 6.49 Trund e May03. Rates 2.71 1 1 2.71 16 1 2 1 6 1 2 1 </td <td>IUIL FILITED & DECUZ-AprO3 Rates:</td> <td>•</td> <td>10.15</td> <td>•</td> <td>712.97</td> <td>10.15</td> <td>7,237</td> <td>713</td> <td>7.237</td>	IUIL FILITED & DECUZ-AprO3 Rates:	•	10.15	•	712.97	10.15	7,237	713	7.237
17 ownManchester @ JulC2-Nov02 Rates: 271 61 271 16 61 17 ownManchester @ JulC2-Nov02 Rates: 273 21 124 273 336 124 17 ownManchester @ JulC2-Nov02 Rates: 273 273 216 273 306 112 17 ownManchester @ JulC2-Nov02 Rates: 273 217 112 273 306 112 esspeak/Fanking Dec02-Apr03 Rates: 290 216 273 306 112 esspeak/Fanking @ JulC2-Nov02 Rates: 292 273 306 112 esspeak/Fanking @ JulC2-Nov02 Rates: 292 292 292 292 293 esspeak/Fanking @ JulC2-Nov02 Rates: 292 292 292 293 784 esservinchester @ JulC2-Nov02 Rates: 292 292 293 784 783 eterson/Winchester @ JulC2-Nov02 Rates: 292 292 293 784 78 eterson/Winchester @ JulC2-Nov02 Rates: 309 234 76 78 eterson/Winchester @ JulC2-Nov02 Rates: 311 21 73 78 eterson/Winchester @ JulC2-Nov03 311 21 136 76 eterson/Winchester @ JulC2-Nov03 311 21 139 311 </td <td></td> <td></td> <td>10.15</td> <td>,</td> <td>649.24</td> <td>10.15</td> <td>6,590</td> <td>649</td> <td>6,590</td>			10.15	,	649.24	10.15	6,590	649	6,590
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Bases								
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Old Town/Manchester @ Jul02-Nov02 Hates		9 74		2				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Old Triun/Manchastar@ David Anno Datas	I			10	11.2	100	61	166
Trates 112 2.73 112 2.73 306 112 Procest 2.90 361 125 290 361 125 Procest 2.90 2.91 2.92 361 125 251 259 251 259 256 228 228 228 228 228 228 228 228 229 379 256 228 229 379 256 228 228 229 379 259 234 764 252 233 764 252 233 764 252 233 764 764 232 764 764 232 764 764 153		•	2.73	•	124	2.73	338	124	336
Wild Hates 2.90 125 2.90 361 125 P03 Rates: - 2.92 - 292 733 251 P03 Rates: - 2.92 655 733 226 228 229 765 226 P003 Rates: - - 2.92 - 76 2.92 665 226 226 P003 Rates: - - 2.92 260 1069 379 278 276 278 226 226 276 276 276 276 276 276 276 276 276 276 276 276 276 276 273 76 276 276 276 276 276 276 273 776 273 76 273 76 276 175 176 175 176 175 176 175 176 176 176 175 176 175 136 176 175 1316 176	Christian Comparise Comparison Mayou Hates	•	2.73	•	112	2.73	306	112	306
Prod Rates: 2.32 2.31 2.32 7.33 251 232 251 233 251 253 764 239 233 261 763 233 764 763 233 764 763 763 763 764 763 764 763	Criesapeak/Frankin & Juicz-Novo2 Rates	•	2.90	•	125	2.90	361	125	361
Rates: 2.32 2.22 2.22 665 226 Andres: - 2.39 - 379 2.29 665 226 Anot CRates: - 2.39 - 76 379 2.29 665 576 Anot CRates: - 2.32 - 76 379 2.31 76 Ans: - - 2.32 2.32 2.33 76 Ans: - - 3.01 - 76 76 Attes: - - 3.11 - 153 153 Attes: - - 1.39 3.11 4.31 139 Attes: - - 1.39 3.11 4.31 139 Attes:	Criesapeak/rranking Dec02-Apr03 Rates	,	2.92	•	251	2.92	733	251	733
ovol: Rates: - 2.90 - 379 2.90 1,099 371 370 371 371 371 371 371 371 371 371 371 371 373 311 373 311 373 311 373 311 373 311 313 313 311 311 313 <t< td=""><td>Cheaspeak/Franklin@ May03- Rates:</td><td>•</td><td>2.92</td><td>•</td><td>228</td><td>2.92</td><td>665</td><td>228</td><td>665</td></t<>	Cheaspeak/Franklin@ May03- Rates:	•	2.92	•	228	2.92	665	228	665
April 3 Rates: 2.92 2.231 764 Rates: 2.92 2.92 2.231 764 Rates: 2.92 2.92 2.023 693 76 Rates: - 2.92 2.92 2.023 693 76 Rates: - - 2.92 - 75 153 3.11 4.75 153 Rates: - 3.11 - 153 3.11 4.31 135 Rates: - 3.11 - 139 3.11 4.31 135 Alates: - 3.11 - 139 3.11 4.31 135 Alates: - 3.11 - 1.33 3.11 4.31 139 Andates: - 3.11 - 1.33 3.11 4.31 1.33 Andates: - 3.11 - 1.33 3.16.26 4.162.434 4.19.79 6.04 Math Mate - <td>Jetterson/Winchester@ Jut02-Nov02 Rates:</td> <td>•</td> <td>2.90</td> <td>•</td> <td>379</td> <td>2.90</td> <td>1,099</td> <td>379</td> <td>1,099</td>	Jetterson/Winchester@ Jut02-Nov02 Rates:	•	2.90	•	379	2.90	1,099	379	1,099
Rates: 2.92 2.92 2.023 693 693 ates: - - 3.09 - 76 3.09 2.34 76 ates: - - 3.09 - 153 3.11 4.75 153 153 ates: - - 3.11 - 153 3.11 4.75 153 ates: - - 3.11 - 139 3.11 4.75 153 ates: - - 3.11 - 139 3.11 4.75 1.53 ates: - - 3.11 - 139 3.11 4.75 1.39 ates: - - 1.13 3.16 1.39 1.39 ates: - - 1.881.331 3.16.76 6.04 1.97 ates: - - 1.93 3.11 4.162.434 4.19.79 6.04 aty	Apr03		2.92		764	2.92	2,231	764	2.231
• 3.09 • 76 3.09 2.34 76 • 3.11 • 153 3.11 4.75 153 • 3.11 • 139 3.11 4.75 153 • 3.11 • 139 3.11 4.75 153 • 139 3.11 • 139 139 • 139 3.11 4.31 139 • 16,726 1,61,726 4,162,434 491,979 6.04 • 16,415 1,6415 1,612,434 491,979 6.04 • 491,979 0,915 0,916 0,916		,	2.92	•	693	2.92	2,023	693	2,023
• 3.11 • 153 3.11 475 153 • 3.11 • 139 3.11 475 153 • 3.11 • 139 3.11 431 139 • 139 3.11 431 139 139 • 16,725 1,881,331 316,726 4162,434 491,979 • 16/15 1,813,331 316,726 4162,434 491,979 • 491,979 16,73 16,726 16,743 16,716	Nortolik/Essex & Jul02-Nov02 Rates:	ſ	3.09		76	3.09	234	26	234
False: 3.11 4.1 4.31 1.39 Total Rate OL 175,253 1,881,331 316,726 4,162,434 491,979 Ights 1,881,331 316,726 1,881,331 316,726 4,162,434 1,979 Ights 1,978 1,978 1,6715 1,6715 1,6715 491,979 1,979 1,978 1,6715 1,6715 1,6715	Nortolik/Essex & Dec/2-Apr/03 Rates:	•	3.11		153	3.11	475	153	475
175,253 1,881,331 316,726 4,162,434 491,979 lights lights lights fights fights 491,979 Correction Factor - 491,979 factor -			3.11	,	139	3.11	431	139	431
175,253 1,881,331 316,726 4,162,434 491,979 ights iights iights iights iights 491,979 Correction Factor - 491,979 Correction Factor -									
lights Exercise Factor - Correction Factor -	Total Rate OL	175,253		1,881,331	316,726		4,162,434	491,979	6,043,765
Correction Factor -		lights			lights			lights	
		010 101					8	wrection Factor -	0.996100
		431,313							

6,067,429 Actual Net Revenue @ Base Rates - \$

Seelye Exhibit 28

Electric Rate Increase Summary

Seelye Exhibit 28 Page 1 of 1

Proposed Percentage Increase Increase	26,247,185 30,225 26,277,410 153,475 153,885 12,32%		11,596,050 11.14% 988,222 1,124,365 2,112,587 8.57% 745,164 2,969,530 3,714,694 12.51% 949,877	5,215,408 220,155 6,385,440 9.33% 3,028,038 11.08% 586,307 17,030 726,051 56,796 1,386,184 12.19%	63,631,993 11.34% 133,331 63,765,324 11.34%
Pro	26,22 26,22 26,40		\$ \$	\$ 3222 2222 222 222 222 222 222 222 222 2	\$ 63,63 \$ 63,76
Test Period Revenue at Proposed Rates	239,759,453 239,759,453 332,855 240,092,307 866,842 240,959,149	240,959,149 88,516,402 1,743,101 <i>90,259,504</i> 12,519 90,272,022 7,171,395 108,513,117	115,684,512 11,393,586 15,358,048 26,751,634 5,192,370 5,192,370 33,412,470 12,146,747	60,493,830 2,165,650 74,806,227 30,359,551 5,363,816 155,772 6,634,074 600,704 12,754,366	624,999,932 848,569 625,848,501
	5 8 6 15 8		0 9 19 19 19 19 19 19 19 19 19 19 19 19 1	ດຍ ດ ດ ດຍ ດ ດ	\$ \$ 6 8 ⊳
Test Period Revenue at Present Rates	213,512,267 302,630 213, <i>814</i> ,897 713,367 214,528,264	214,528,264 80,054,266 1,230,422 81,284,688 81,293,907 6,404,249 6,404,249 97,684,212	104,088,461 10,405,364 10,405,368 14,233,683 24,639,047 4,447,206 25,250,571 29,697,776 11,196,870	55,278,422 1,945,496 68,420,788 28,420,788 27,331,513 4,777,509 4,777,509 138,741 5,908,023 5,908,023 11,368,182	561,367,939 715,238 562,083,177
ś	မအိုတ်ဆီ		0 0 1 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	× × × ∞	କ କ ୦
kWh's	3,842,544,916 5,164,866 3,847,709,782 17,197,008 3,864,906,790	3,804,900,790 1,305,555,588 29,731,262 1,335,286,850 1,335,496,155 154,967,220 154,967,220 2,059,176,673	2,214,143,893 261,433,800 308,993,871 570,427,671 11,622,714 555,458,989 565,458,989 376,359,726	1,597,360,760 42,810,915 2,016,531,401 753,123,349 51,397,207 3,992,315 53,393,652 11,472,338 120,255,512	11,440,343,760
Customer Mos.	4,037,207 5,462 4,042,669 4,042,669	486,219 486,219 486,219 486,219 531 531 30,959	31,490 123 604 494 4,719 73	540 151 764 72 474,918 1,494 491,979 978,761	
	Residential Rates R Residential Rate RPP Total Rate R & RPP Water Htg. Rate WH - Residential Total Residential	General Service Rate GS General Service Rate GS Space Htg. Rider to Rate GS <i>Total Rate WH</i> - Commercial Total General Service Lg. Commercial Rate LC - Pri Lg. Commercial Rate LC - Sec	Total Rate LC Lg. Com. Time of Day Rate LCTOD - Pri Lg. Com. Time of Day Rate LCTOD - Sec Lg. Com. Time of Day Rate LCTOD - Sec Total Rate LP Total Rate LP Indust Pwr Time of Day Rate LPTOD-Trans.	Indust Pwr Time of Day Rate LPTOD-Pri Indust Pwr Time of Day Rate LPTOD-Sec Total Rate LPTOD Special Contracts Public Street Lighting Rate PSL Street Lighting Energy Rate SLE Outdoor Lighting Rate OL Traffic Lighting Rate TLE	Total Ultimate Consumers Increase in Miscellaneous Charges Total Increase in Revenue

LOUISVILLE GAS AND ELECTRIC COMPANY SUMMARY OF PROPOSED ELECTRIC INCREASE

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Seelye Exhibit 29

Electric Rate Increase by Class of Customers

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003	REASE PTEMBER 30, 2003							
I	Billing Determinants	Present Rates	± %	Calculated Revenue at Present Rates	ā	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
Energy Charges First 600 kWh - Summer Season Over 600 kWh - Summer Season First 600 kWh - Winter Season Over 600 kWh - Winter Season Total Energy	kWh's 704,635,241 876,768,392 1,287,568,538 973,572,745	 0.05993 0.06159 0.06159 0.05526 0.05526 	ითი-	42,228,790 54,000,165 71,151,037 41,483,935 208,863,927	<i>ଭ ଭ ଭ ଭ</i>	0.06327 0.06327 0.04953 0.04953		44,582,272 55,473,136 63,773,270 48,221,058 212,049,736
Total Rate R @ base rates	3,842,544,916		÷	222,227,083			⇔	248,384,599
RESIDENTIAL PREPAID METERING RPP Facilities Charges Customer Charges Energy Charges	5,462 5,462 <u>kWn's</u> 5,164,866	\$ 2.00 \$ 3.31 \$ 0.05537	\$	10,924 18,079 285,979	የ የት	2.00 9.00 0.05518	φ	10,924 49,158 285,022
Total Prepaid Metering RPP @ base rates			\$	314,982			\$	345,104
Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor Fuel Adjustment Clause - proforma for rollin	3,847,709,782	1.002361	~ ~ -	222,542,064 222,017,870 (1,499,234)	-	1.002361	n n	248,729,702 248,143,823 (1,499,234)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers TOTAL RESIDENTIAL RATES R & RPP PROPOSED INCREASE Percentage Increase	21,505,743		~	(6,469,016) (1,484,358) 17,356 1,232,279 213,814,897			5 5	(6,469,016) (1,484,358) 17,356 1,383,736 1,383,736 240,092,307 26,277,410 12.29%

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LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003	CREASE EPTEMBER 30, 2003						
I	Billing Determinants	Present Rates		Calculated Revenue at Present Rates	Proposed Rates		Calculated Revenue at Proposed Rates
WATER HEATING RATE WH							
Residential Water Heating Customer Charges	73,228	\$ 0.94	\$	68,834	ب	÷	
Energy Charges Summer Season Winter Season	kWn's 4,808,217 12,388,791 17,197,008	\$ 0.04029 \$ 0.04029		193,723 499,144	\$ 0.06327 \$ 0.04953		304,216 613,617
Total Residential Water Heating @ base rates	17,197,008		÷	761,702		\$	917,833
Commercial Water Heating Customer Charges	1,501	\$ 0.94	÷	1,411	' ھ	\$	
Energy Charges Summer Season Winter Season	kWh's 67,741 141,564 209,305	\$ 0.04029 \$ 0.04029		2,729 5,704	\$ 0.06816 \$ 0.06063		4,617 8,583
Total Commercial Water Heating @ base rates	209,305		÷	9,844		↔	13,200
Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor	17,406,313	1.003426	s s	771,546 768,911	1.003426	"	931,033 927,854
Fuel Adjustment Clause - proforma for rollin				(10,373)			(10,373)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	(229,190)			(21,169) (4,846) 57 (9,993)			(21, 169) (4,846) 57 (12, 161)
TOTAL WATER HEATING RATE WH			s	722,586		•	879,361
PROPOSED INCREASE Percentage Increase						•	156,774 21.70%

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Calculated Revenue at Proposed Rates	5,929,758 3,449,336	34,460,361 48,502,495 82,962,856	(29,362)	92,312,588		- 1,802,606	1,802,606	94,115,195	94,153,867	(621,080)	(2,417,927) (551,407) 6,447 (310,397)	90,259,504	8,974,815 11.04%
	\$			\$	¢		⇔	\$	s			\$	\$
Proposed Rates	18.00 22.00	0.06816 0.06063			•	0.06816 0.06063		0.999589					
1	6 69	60 69 60			\$	6 6							
Calculated Revenue at Present Rates	1,291,370 1,229,218	33,828,385 47,502,526 81,330,911	(26,662)	83,824,837	20,932	- 1,267,444	1,288,375	85,113,212	85,148,186	(621,080)	(2,417,927) (551,407) 6,447 (279,531)	81,284,688	
	69			Ś	ы		\$	s	\$			s	
Present Rates	3.92 7.84	0.06691 0.05938			2.27	0.04263		0.999589					
-	69 69	6 6			÷	& &		d	5				
Billing Determinants	329,431 156,788	kWh's 505,580,412 799,975,176		1,305,555,588	9,221	<i>kWh's</i> 29,731,262	29,731,262		1,335,286,850		(4,415,970)		
	GENERAL SERVICE RATE GS Customer Charges - Sungle Phase Customer Charges - Three Phase	Energy Charges Summer Season Winter Season Total Energy	Primary Service Discounts	Total Rate GS @ base rates	SPACE HEATING RIDER TO RATE GS Customer Charges	Energy Charges Summer Season Winter Season	Total Space Heating Rider @ base rates	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 GENERAL SERVICE RATE GS & SH RIDER	PROPOSED INCREASE Percentage increase

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003 Seelye Exhibit 29 Page 3 of 25

	Calculated Calculated Revenue at Proposed at Proposed at Prates Rates Rates Rates Rates	\$ 9,154 \$ 65.00 \$ 34,515	1,044,400 \$ 12.59 1,599,635 1,179,977 \$ 9.86 2,119,230	4,472,354 \$ 0.02400 3,719,213	\$ 6,705,885 \$ 7,472,593 0.999428 0.999428 7,476,6868 \$ 6,709,722 \$ 7,476,868	(72,627)	(190,189) (190,189) (43,162) (43,162) 505
	Present Rates	17.24	8.22 5.49	0.02886	0.999428		
	I	\$	69 69	↔			
TE INCREASE JED SEPTEMBER 30, 2003	Billing Determinants	531	kW-Months 127,055 214,932 341,988	kWh's 154,967,220	factor r - ctor		
LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003		LARGE COMMERCIAL RATE LC - PRIMARY VOLTAGE Customer Charges	Demand Charges Summer Season Winter Season	Energy Charges	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 Defivery Surcredit VDT Amortization & Surcredit Adjustment

TOTAL LARGE COMMERCIAL RATE LC PRIMARY

PROPOSED INCREASE Percentage Increase

.

767,146 11.98%

7,171,395

~ | ~

6,404,249

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LOUISVILLE GAS AND ELECTRIC COMPANY	CALCULATION OF PROPOSED ELECTRIC RATE INCREASE	BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003
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Calculated Revenue posed at Proposed Rates	65.00 \$ 2,012,335	13.69 24,957,541 10.96 35,535,334	0.02400 49,420,240	\$ 111,925,450	3428 \$ 111,989,479	(1,002,645)	(2,866,140) (651,470) 7,617 1,036,275	\$ 108,513,117	\$ 10,828,904 11.09%	\$ 115,684,512	\$ 11,596,050 11.14%
Proposed Rates	о Ф	÷ ÷	\$ 0.02	200 0	0.333420						
Calculated Revenue at Present Rates	533,733	18,321,642 22,922,884	59,427,839	101,206,099	101,263,996	(1,002,645)	(2,866,140) (651,470) 7,617 932,854	97,684,212		104,088,461	
اه ب	4 \$3	10 5		*	**			~		ŝ	
Present Rates	17.24	10.05 7.07	0.02886	90,000 0	0.399460						
I	₩.	የ) የት	÷								
Billing Determinants	30,959	kW-Months 1,823,049 3,242,275 5,065,324	kWh's 2,059,176,673				19,155,120				
I	LARGE COMMERCIAL RATE LC - SECONDARY VOLTAGE Customer Charges	Demand Charges Summer Season Winter Season	Energy Charges	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 LARGE COMMERCIAL RATE LC SECONDARY	PROPOSED INCREASE Percentage Increase	Totai Large Commercial Rate LC	PROPOSED INCREASE Percentage Increase

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LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003	REASE PTEMBER 30, 2003								
ļ	Billing Determinants	2	Present Rates		Calculated Revenue at Present Rates	ш.	Proposed Rates	 א די	Calculated Revenue at Proposed Rates
LARGE COMMERCIAL RATE LCTOD - PRIMARY VOLTAGE Customer Charges	123	ŝ	19.27	÷	2,370	÷	00.06	\$	11,070
Basic Demand Charges	kW-Months 520,367	÷	1.93		1,004,308	\$	2.12	8	1,103,178
Peak Demand Charges Summer Peak Winter Peak	kW-Months 194,877 322,248 517,125	6 69	6.46 3.45		1,258,905 1,111,756	69 69	10.47 7.74	~ 4	2,040,362 2,494,200
Energy Charges	<u>kWh</u> 's 261,433,800	\$ 0.0	0.02890		7,555,437	θ	0.02400	0	6,274,411
Subtotal @ base rates before application of correction factor Correction Factor -		1.00	1.002249	ŝ	10,932,776		1.002249	%	11,923,221
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 Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers					(308,135) (69,688) 815 -				(308,135) (69,688) 815
TOTAL LARGE COMMERCIAL RATE LCTOD PRIMARY				\$	10,405,364			~	11,393,586
PROPOSED INCREASE Percentage Increase								\$	988,222 9.50%

Calculated Revenue at Proposed Rates	54,360	2,161,860	2,439,374 3,357,326	7,415,853	15,428,772	15,394,148	(153,023)	(403,395) (91,549) 1,070 610,796	15,358,048	1,124,365 7.90%	26,751,634 2,112,587 8.57%	142,436,146 13,708,637 10.65%
ate					\$	15			15	-	7 38	142
ļ	\$				~	•			••	**	~ <mark>~</mark>	w w
Proposed Rates	90.00	3.22	10.47 7.74	0.02400								
Pr	69	69	ю ю	\$		-						
Calculated Revenue at Present Rates	11,639	2,403,558	1,505,096 1,496,482	8,929,923	14,346,699	14,314,503	(153,023)	(403,395) (91,549) 1,070 566,077	14,233,683		24,639,047	128,727,509
												2
	\$	-	(0.10	_	\$	\$			ŝ		s	~
Present Rates	19.27	3.58	6.46 3.45	0.02890	010000	247700						
	\$	\$	የ የ	ŝ	•	-						
Billing Determinants	604	kW-Months 671,385	kW-Months 232,987 433,763 666,750	87178,993,971				12,359,754				
	LARGE COMMERCIAL RATE LCTOD - SECONDARY VOLTAGE Customer Charges	Basic Demand Charges	Peak Demand Charges Summer Peak Winter Peak	Energy Charges	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 LARGE COMMERCIAL RATE LCTOD SECONDARY	PROPOSED INCREASE Percentage Increase	TOTAL LARGE COMMERCIAL RATE LCTOD PROPOSED INCREASE Percentage Increase	TOTAL LARGE COMMERCIAL (LC and LC-TOD) PROPOSED INCREASE Percentage Increase

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003 Seelye Exhibit 29 Page 7 of 25

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003

	Billing Determinants	Ē	Present Rates		Calculated Revenue at Present Rates	*	Proposed Rates		Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LP - TRANSMISSION VOLTAGE Customer Charges		\$	ı	÷	·	\$	90.00	ŝ	
Demand Charges Summer Season Winter Season	kW-Months	ጭ ጭ	7.39 4.87			\$	12.01 9.49		
Energy Charges	k Whis	0 \$	0.02480			\$	0.02000		۰
Power Factor Provision Summer Season Winter Season	kW-Months	ର ର	7.39 4.87			6 69	12.01 9.49		
Subtotal & base rates before application of correction factor Correction Factor - Subtotal & base rates after application of correction factor			ſ	s s	, ,		,	ss ss	, ,
Fuel Adjustment Clause - proforma for rollin									
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Vear-End Customers					1 1 1 ,				,
TOTAL INDUSTRIAL POWER RATE LP PRIMARY				\$				-	•
PROPOSED INCREASE Percentage Increase								••	

Note: Currently no customers are served under this rate

•

ł	Billing Determinants		Present Rates		Calculated Revenue at Present Rates	- [Proposed Rates		Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LP - PRIMARY VOLTAGE Customer Charges	494	↔	42.64	ŝ	21,064	₩	90.00	\$	44,460
Demand Charges Summer Season Winter Season	kW-Months 95,177 181,277 276,454	လ လ	8.55 6.01		813,763 1,089,475	69 69	13.17 10.63		1,253,481 1,926,975
Energy Charges	kWh's 111,622,714	÷	0.02480		2,768,243	\$	0.02000		2,232,454
Power Factor Provision Summer Season Winter Season	ktw-Months (806) (3,501) (4,307)	\$\$ \$\$	8.55 6.01		(6,891) (21,041)	လ လ	13.17 10.63		(10,615) (37,216)
Subtotal @ base rates before application of correction factor Correction Factor -		C	0 999681	\$	4,664,613		0.000601	s	5,409,539
Subtotal @ base rates after application of correction factor		2		\$	4,666,103		0.999001	••	5,411,266
Fuel Adjustment Clause - proforma for rollin					(58,665)				(58,665)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	,				(130,757) (29,824) 349 -				(130,757) (29,824) 349
TOTAL INDUSTRIAL POWER RATE LP PRIMARY				ŝ	4,447,206			\$	5,192,370
PROPOSED INCREASE Percentage Increase								ŝ	745,164 16.76%

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Customer Charges Demand Charges Demand Charges Summer Season Winter Season Winter Season Winter Season Summer Season Winter Season Winter Season Feder Provision Summer Season Winter Season Correction factor Feder Provision Correction factor Correction Correction factor Correction Correction Correction Correction Correction Correction Correction Correction Correction Correctio	Billing Determinants 4,225 <i>kW-Months</i> 495,852 927,407 1,423,259 <i>kWh's</i> 553,836,275 <i>kW-Months</i> (10,121) (10,121) (10,121)	α	Present Rates 10.41 7.90 0.02480 0.02480 7.90 7.90 0.999681	••••••	at Present Bates 180,154 180,154 5,161,819 7,326,515 13,735,140 (47,688) (79,956) (79,956) (79,956) (79,956) (79,856) (738,856)	р	Proposed Rates 11.73 11.73 11.73 11.73 11.73 11.73 0.999681	↔ ₩ ₩	at Proposed Rates 7,075,808 10,878,484 11,076,726 (65,371) (118,719) (118,719) (118,719) (118,719) (138,856) (738,856)
Vario Centrery Surcredit Adjustment VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	3,146,798				(167,175) 1,955 147,900				(167,175) 1,955 165,294

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	Billing Determinants		Present Rates		Calculated Revenue at Present Rates	•	Proposed Rates		Calculated Revenue at Proposed Rates
INDUSTRIAL POWER RATE LPTOD - TRANSMISSION VOLTAGE Customer Charges	73	÷	44.62	\$	3,257	↔	120.00	÷	8,760
Basic Demand Charges	kW-Months 696,788	\$	2.05		1,428,415	\$	2.33		1,623,516
Peak Dernand Charges Summer Peak Winter Peak	kW-Months 234,813 454,878 689,691	6 69	5.36 2.84		1,258,598 1,291,854	69 69	9.65 7.11		2,265,945 3,234,183
Energy Charges	kWh's 376,359,726	\$	0.02480		9,333,721	\$	0.02000		7,527,195
Power Factor Provision Basic Demand Summer Peak Winter Peak	kW-Months (25,159) (7,762) (17,215)	69 69 69	2.05 5.36 2.84		(51,576) (41,604) (48,891)	~~~	2.33 9.65 7.11		(58,620) (74,903) (122,399)
Interruptible Service Rider	kW-Months 411,322	÷	(3.30)		(1,357,363)	÷	(3.98)		(1,637,062)
Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor			1.000343	и и	11,816,412 11,812,356		1.000343	v v	12,766,615 12,762,233
Fuel Adjustment Clause - proforma for rollin					(213,291)				(213,291)
Merger Surcredit Value Delivery Surcredit VDT Armortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers					(328,889) (74,173) 867				(328,889) (74,173) 867
TOTAL INDUSTRIAL POWER RATE LPTOD TRANSMISSION				÷	11,196,870			\$	12,146,747
PROPOSED INCREASE Percentage Increase								4	949,8 77 8.48%
TOTAL INDUSTRIAL POWER RATE LPTOD TRANSMISSION (without interruptible Credit) PROPOSED INCREASE (without interruptible Credit) Percentage increase	ithout Interruptible Credit}			÷	12,554,232			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	13,783,808 1,229,576 9.79%

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Calculated Revenue Proposed at Proposed Rates Rates	\$ 120.00 \$ 64,800	\$ 3.52 10,431,745	\$ 9.65 9.615,955 \$ 7.11 13,884,586	\$ 0.02000 31,947,215	\$ 3.52 (365,737) \$ 9.65 (399,004) \$ 7.11 (414,023)	\$ (4.05) (1,396,833)	\$ 63,368,703 1.000342 \$ 63,347,034	(864,770)	(1,626,347) (366,371) 4,284	\$ 60,493,830	\$ 5,215,408 9.43%	\$ 61,890,663 \$ 5,474,081 9.70%
Calculated Revenue at Present Rates	24,095	9,483,405	5,341,090 5,546,023	39,614,547	(332,489) (221,623) (165,376)	(1,138,160)	58,151,511 58,131,626	(864,770)	(1,626,347) (366,371) 4,284	55,278,422		56,416,582
Present Rates	\$ 44.62 \$	\$ 3.20	\$ 5.36 \$ 2.84	\$ 0.02480	\$ \$ 5,3,20 2,84 2,84	\$ (3.30)	1.000342 \$			~		S I
Billing Determinants	540	kW-Months 2,963,564	kW-Months 96,472 1,952,825 2,949,297	kWh's 1,597,360,760	kW-Months (103,903) (41,348) (58,231)	kW-Months 344,897						ut Interruptible Credit)
	INDUSTRIAL POWER RATE LPTOD - PRIMARY VOLTAGE Customer Charges	Basic Demand Charges	Peak Demand Charges Summer Peak Winter Peak	Energy Charges	Power Factor Provision Basic Demand Summer Peak Winter Peak	Interruptible Service Rider	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 LPTOD PRIMARY	PROPOSED INCREASE Percentage Increase	TOTAL INDUSTRIAL POWER RATE LPTOD PRIMARY (without Interruptible Credit) PROPOSED INCREASE (without Interruptible Credit) Percentage Increase

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\$ 2,035,862
1 000343
actor \$ 2,036,561 - 1 000343
\$ 2,036,561 \$ 1.000343 1.000343
(1,404) \$ 2.84 (3,987) \$ 7.11 \$ 2,036,561 \$ 2,2 1 000343 1 000343
(1,404) \$ 2.84 (3,987) \$ 3.55 (1,404) \$ 2.84 (3,987) \$ 7.11 \$ 2,036,561 5 2,22 1.000343 1.000343
(533) \$ 5.36 (2,857) \$ 9.65 (1,404) \$ 2.84 (3,987) \$ 7.11 \$ 2,036,561 \$ 2,2 1 000343 \$ 2,036,561 \$ 000943
(1,951) \$ 5.11 (9,970) \$ 4.62 (533) \$ 5.36 (2,857) \$ 9.65 (1,404) \$ 2.84 (3,987) \$ 7.11 (1,404) \$ 2.84 (3,987) \$ 7.11 (1,404) \$ 2.84 (3,987) \$ 7.11 (1,404) \$ 2.84 (3,987) \$ 7.11 (1,404) \$ 2.84 (3,987) \$ 7.11 (1,404) \$ 2.84 (3,987) \$ 7.11
kW-Months kW-Months (1,951) \$ 5.11 (9,970) \$ 4.62 (533) \$ 5.36 (2,857) \$ 9.65 (1,404) \$ 2.84 (3,987) \$ 7.11 se before application of correction factor (1,404) \$ 2.84 (3,987) \$ 7.11 Correction factor 1.000343 \$ 2,036,561 1.000343 \$ 2,21
wision ktw.Months 0.02400 1,001,711 5 0.02500 6 0 wision ktw.Months 5 5.11 (9,970) 5 4.62 (1,951) 5 5.36 (2,857) 5 9.65 (1,404) 5 5.36 (2,857) 5 9.65 (1,404) 5 2.84 (3,987) 5 7.11 ise rates before application of correction factor 1.000343 1.000343 5 .22
kWhis kWhis <th< td=""></th<>
kWh's kWh's \$ 0.02480 1,061,711 \$ 0.02000 8 vision 42,810,915 \$ 0.02480 1,061,711 \$ 0.02000 8 vision (1,951) \$ 5.11 (9,970) \$ 4.62 (1,951) \$ 5.36 (1,404) \$ 5.36 (2,857) \$ 9.65 (1,404) \$ 2.84 (3,987) \$ 7.11 \$ 2,036,561 \$ 7.11 \$ 2,036,561 \$ 1,00043 \$ 2,22 certers before application of correction factor Correction factor \$ 2,036,561 \$ 1,00043 \$ 2,036,561 \$ 1,00043 \$ 2,22
i11,795 i11,795 Nision kWh's \$ 0.02480 1,061,711 \$ 0.02000 8 Nision 42,810,915 \$ 0.02480 1,061,711 \$ 0.02000 8 Nision (1,951) \$ 5.11 (9,970) \$ 4.62 (533) \$ 5.36 (2,857) \$ 9.65 (1,404) \$ 2.84 (3,987) \$ 7.11 te rates before application of correction factor Correction Factor 1.000343 1.000343
B0,068 \$ 2.84 227,393 \$ 7.11 5 111,795 111,795 \$ 0.02480 1,061,711 \$ 0.02000 8 vision 42,810,915 \$ 0.02480 1,061,711 \$ 0.02000 8 vision (1,404) \$ 5,11 (9,970) \$ 4.62 vision (1,404) \$ 2,36 (2,857) \$ 9.65 (1,404) \$ 2,036,561 1,00043 \$ 7.11 certaes before application of correction factor \$ 2,036,561 1,00043
31,727 5 5 36 170,057 5 9.65 3 4 65 3 3 3 4 65 3 3 3 3 3 3 4 65 3 3 1 <th1< th=""> <th1< th=""></th1<></th1<>
harges kW-Months \$ 5.36 170,057 \$ 9.65 3 <th< td=""></th<>
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Marges kW-Months \$ 5.11 \$ 87,476 \$ 4.62 5 harges 114,966 \$ 5.11 \$ 57,476 \$ 4.62 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 5.36 170,057 \$ 9.65 3 7.11 \$ 5 3 1,172 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 5.36 170,057 \$ 9.65 3 31,727 \$ 9.65 3 31,727 \$ 9.65 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.11 \$ 5 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 \$ 7.65 <td< td=""></td<>
es 151 5 44.62 5 6,738 5 120.00 5 harges
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WER RATE LPTOD - SECONDARY VOLTAGE 151 5 44.62 5 6,738 5 120.00 5 <th< td=""></th<>
Billing Determinants Tates Arresting
Billing Determinants Present Rates Revnue Present Rates Revnue Present Rates Prevnue Rates Revnue Rates Round Rates Proposed Rates Round Rates Proposed Rates Round Rates Proposed Rates Round Rates Rates Round Rates Rates Round Rates Rates Round Rates Rates Rates Round Rates Rates
Billing Determinants Present Rate at the menue Revenue
ALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003 ALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003 BIIIng Determinants Present at Present at Present Present Present And Andre Present Present Andre Present Pr
NCREASE SEPTEMBER 30, 2003 SEPTEMBER 30, 2003 Present Present Calculated Billing Determinants Present Revenue Revenue Billing Determinants Revenue Revenue Revenue Billing Determinants Rates Rates Revenue Billing Determinants Rates Rates Revenue ISI 5 44.62 5 6,738 5 120.00 5 Revenue Rates Rates Rates Rates Rates Rates Rates Rates Rates 87,476 5 4.62 5

PROPOSED INCREASE Percentage Increase	
TOTAL INDUSTRIAL POWER RATE LESS INTERRUPTIBLE CREDIT PROPOSED INCREASE Percentage Increase	

Seelye Exhibit 29 Page 13 of 25

111,252,592 10,638,505 10.57%

~ ~

100,614,087

\$

220,155 11.32%

49

2,165,650

47

1,945,496

\$

(56,520) (12,486) 146

(56,520) (12,486) 146

.

,

TOTAL INDUSTRIAL POWER RATE LPTOD SECONDARY

Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers

Ι	Billing Determinants	ā.	Present Rates		Calculated Revenue at Present Rates	±	Proposed Rates	Calculated Revenue at Proposed Rates
SPECIAL CONTRACT								
Demand Charges Summer Season Winter Season	kW-Months 154,000	69 (8.21		1,264,340	\$	12.77	1,966,580
	216,450 370,450	69	6.08		1,316,016	⇔	10.64	2,303,028
Energy Charges	kWh's 195,880,000	0 \$	0.02378		4,658,026	θ	0.02000	3,917,600
Power Factor Provision Summer Season Winter Season	<u>kW-Months</u> (11,539) (16,450) (27,989)	ശ ശ	8.21 6.08		(94,737) (100,017)	ዓ ዓ	12.77 10.64	(147,356) (175,030)
Subtotal @ base rates before application of correction factor				\$	7,043,628		s	7,864,822
Currection Factor - Subtotal @ base rates after application of correction factor		0. 1.0	1.000000	•	7,043,628		1.000000 \$	7,864,822
Fuel Adjustment Clause - proforma for rollin					(86,299)			(86,299)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment TOTAL SPECIAL CONTRACT			·	\$	(199,899) (45,934) 537 6,712,033		••	(199,899) (45,934) 537 7 ,533,227
PROPOSED INCREASE Percentage Increase			,				w	821,194 12.23%

OUISVILLE GAS AND ELECTRIC COMPANY	BASED ON SALES FOR THE 12 MONTHS ENDED SEDIENDED 00 2000	The second se
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1	Bilking Determinants	Present Rates	() in	Calculated Revenue at Present Rates	Ĕ	Proposed Rates	Calculated Revenue at Proposed Rates
SPECIAL CONTRACT							
Demand Charges	kW-Months 221,864	\$ 10.72		2,378,382	÷	12.09	2,682,336
Energy Charges	kWh's 145,699,200	\$ 0.01808		2,634,242	\$	0.02000	2,913,984
Subtotal @ base rates before application of correction factor Correction Factor -				5,012,624	•	5	5,596,320
Subtotal @ base rates after application of correction factor		00000-1	\$	5,012,624	÷		5,596,320
Fuel Adjustment Clause - proforma for rollin				(75,153)			(75,153)
Merger Surcredit Value Delivery Surcredit				- (139,387) (24,940)			(139,387)
VDT Amortization & Surcredit Adjustment TOTAL SPECIAL CONTRACT			v	(31,349) 367 4 767 100		ć	(31,349) 367 5 250 700
			•	101,102		n	96/'ncs'c
PROPOSED INCREASE Percentage Increase						\$	583,696 12.24%

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LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003	ICREASE EPTEMBER 30, 2003								
ļ	Billing Determinants	-	Present Rates		Calculated Revenue at Present Rates	-	Proposed Rates	·	Calculated Revenue at Proposed Rates
SPECIAL CONTRACT Customer Charges	12	÷	72.36	÷	868	Ŷ	120.00	Ŷ	1,440
Basic Demand Charges	kW-Months 402,555	\$	5.78		2,326,768	\$	6.36		2,560,250
Peak Demand Charges Summer Peak Winter Peak	kW-Months 137,065 238,810 375,875	69 69	7.98 3.71		1,093,779 885,985	\$	8.01 3.74		1,097,891 893,149
Energy Charges	kWh's 155,404,800	6	0.01710		2,657,422	÷	0.02000		3,108,096
Power Factor Provision Basic Demand Summer Peak Winter Peak	kW-Months (18,663) (6,720) (10,724)	6 6 6	5.78 7.98 3.71		(107,871) (53,624) (39,787)		6.36 8.01 3.74		(118,696) (53,826) (40,109)
Interruptible Service Rider	kW-Months	\$	•			ω	(3.30)		
Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after anningtion of correction to the		1.(1.00000	1 3 (6,763,539		1.00000	60 (7,448,195
Fuel Adjustment Clause - proforma for rollin				^	6,763,539 (76,751)			\$	7,448,195 (76,751)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment TOTAL SPECIAL CONTRACT				÷	(191,055) (43,460) 508 6,452,782			ŝ	(191,055) (43,460) 508 7,137,438

PROPOSED INCREASE Percentage Increase

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684,656 10.61%

\$ \$

LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003			
		Calculated	
		Devenio	
		aniiaaau	
	Present	at Greent	

Calculated

ļ	Billing Determinants		Present Rates		Revenue at Present Rates	-	Proposed Rates		Revenue at Proposed Rates
SPECIAL CONTRACT Customer Charges	12	\$	72.36	69	868	\$	72.36	م	868
Basic Demand Charges	kW-Months 624,000	\$	4.25		2,652,000	₩	4.68		2,920,320
Peak Demand Charges Summer Peak Winter Peak	kW-Months 180,000 360,000 540,000	69 69	7.98		1,436,400 1,335,600	ର ଜ	8.01 3.74		1,441,800 1,346,400
Energy Charges	kWh's 199,644,549	\$	0.01710		3,413,922	67	0.02000		3,992,891
Power Factor Provision Basic Demand Summer Peak Winter Peak	<u>kW-Months</u> (49,504) (14,040) (28,800)	တက တ	4.25 7.98 3.71		(210,392) (112,039) (106,848)	8 19 19	4.68 8.01 3.74		(231,679) (112,460) (107,712)
Interruptible Service Rider	kW-Months 120,000	÷	(3.30)		(396,000)	⇔	(4.05)		(486,000)
Station House Credit					(1,200)				(1,200)
Subtotal @ base rates before application of correction factor Correction Factor - Subtotal @ base rates after application of correction factor		***	1.000078	" "	8,012,311 8,011,690		1.000078	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	8,762,549 8,762,549
Fuel Adjustment Clause - proforma for rollin					(102,665)				(102,665)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment TOTAL SPECIAL CONTRACT				~	(225,529) (51,289) 600 7,632,807			•	(225,529) (51,289) 600 8,383,666
PROPOSED INCREASE Percentage Increase								\$	750,859 9.84%
TOTAL SPECIAL CONTRACT (without interruptible Credit) PROPOSED INCREASE Percentage Increase				÷	8,028,807				8,869,666 840,859 10.47%

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1	Billing Determinants	ar 4 F	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates	
SPECIAL CONTRACT				-			
Demand Charges	kW-Months 104,943	Ю	7.33	769,232	\$ 8.73	916,189	
Energy Charges	<u>kWh's</u> 56,494,800	\$ 0.0	0.01928	1,089,220	\$ 0.02000	1,129,896	
Subtotal @ base rates before application of correction factor Correction Factor			\$	1,858,452		2,046,085	
Subtotal @ base rates after application of correction factor		60. r	\$	1,858,452	1.000000	2,046,085	
Fuel Adjustment Clause - proforma for rollin				(28,377)		(28,377)	_
Merger Surcredit Value Delivery Surcredit VDT Amoritzation & Surcredit Adiantment				(51,718) (11,705)		(51,718) (11,705)	
TOTAL SPECIAL CONTRACT			s	137 1, 766,789	∽∥	137 1,954,422	19
PROPOSED INCREASE Percentage Increase					•	187,633 10.62%	_

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	Billing Determinants	Present Rates		Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
STREET LIGHTING ENERGY RATE SLE						
Energy Charges	kWh's 3,992,315	\$ 0.03694		147,476	\$ 0.04125	164.683
Subtotal @ base rates before application of correction factor			\$	147,476		164.683
Correction Factor - Subtotal @ base rates after application of correction factor		1.001986	· •	147,184	1.001986 \$	164.357
Fuel Adjustment Clause - proforma for rollin				(2,325)		(2,325)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment				(4.081) (887) 10		(4,081) (887) 10
TOTAL STRFFT LIGHTING ENERGY DATE OLE	(31,939)			(1,159)		(1,302)
	-		\$	138,741	~	155,772
PROPOSED INCREASE Percentage Increase					S	17,030 12.27%
TRAFFIC LIGHTING ENERGY RATE TLE						
	10,3/0 kWh's	\$2.47	ŝ	25,614	\$ 2.73 \$	28,310
Energy Charges	11,472,338	\$ 0.04657		534,267	\$ 0.05120	587,384
Subtotal @ base rates before application of correction factor			••	559,881	ŝ	615,694
Subtotal @ base rates after application of correction factor		0.333233	\$	563,658	0.993299 \$	619,847
Fuel Adjustment Clause - proforma for roliin				(6,274)		(6,274)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment				(15,832) (3,492) 41		(15,832) (3,492) 41
Adjustment to Herlect Year-End Customers	119,502			5,808		6,414
TOTAL TRAFFIC LIGHTING ENERGY RATE TLE				543,908	w	600,704
PROPOSED INCREASE Percentage Increase					ŝ	56,796 10.44%

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LOUISVILLE GAS AND ELECTRIC COMPANY	CALCULATION OF PROPOSED ELECTRIC RATE INCREASE	BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003
LOUISVILLE GAS	CALCULATION OI	BASED ON SALE:

	Billing Determinants	Present Rates	اہ <u>ب</u>	Calculated Revenue at Present Rates	ā	Proposed Rates	i	Calculated Revenue at Proposed Rates
PUBLIC STREET LIGHTING RATE PSL								
OVERHEAD SERVICE	Lights							
Mercury Vapor - Installed prior to January 1, 1991								
100 Watt	564	\$ 5.92	\$9 0	3.339	64	6.62	÷	73A
175 Watt	35,831			247,234	* 4	7 71	•	976 957
250 Watt	58,512	\$ 7.82	2	457,564	•	8.76		512 565
400 Walt	85,032		-	791,648	• ••	10.41		885 183
400 Watt (metal pole)			4	. 1	- 69	15.07		,
	168		8	2,886	• 69	20.63		3.466
Mercury Vapor - Installed after December 31, 1990 100 Watt					•			
	•				ŝ	6.62		
	24		•	206	\$	7.71		185
	631	\$ 9.60	•	6,058	6	8.76		5.528
	204		.	2,344	\$	10.41		2.124
400 Watt (metal pole)					ŝ	15.07		-
I UCU Walt	86	\$ 20.69	•	1,986	÷	20.63		1,980
Sodium Vapor - Installed prior to January 1, 1991								
100 Watt	216	\$ 7.08	~	1.529	\$	7.91		1 709
150 Watt	23,400		~	197,964	\$	9.46		221,364
250 Watt	26,448	\$ 10.10	-	267,125	\$	11.29		298.598
400 Watt	54,105		_	564,856	6 7	11.67		631,405
Sodium Vapor - Installed after December 31, 1990					↔	26.54		
100 Watt	4,290			30,373	\$	7.91		33,934
	6,347	\$ 8.46		53,696	ŝ	9.46		60.043
	840		_	8,484	\$	11.29		9,484
400 Watt	22,793		_	237,959	\$	11.67		265,994
1000 Watt	24		_	570	÷	26.54		637

	Billing Determinants	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
PUBLIC STREET LIGHTING RATE PSL (continued)					
UNDERGROUND SERVICE	Lights				
Mercury Vapor - Installed prior to January 1, 1991					
100 Watt Top Mounted	1,200	\$ 970	11 640	\$U 01	800 01
175 Watt Top Mounted	12,888	**	136.355		13,008
175 Watt	1,236	\$ 14.39	17.786	\$ 16.09	19.887
	12, 120		186.042		209.918
	8,364	\$ 18.01	150,636		168.367
400 Wall (Itteläi pole) Mercurv Vanor - Installod aftor Docombor 34 - 1000	4,452	\$ 18.01	80,181		89,619
100 Watt Top Mounted					
175 Watt Ton Mounted			•		•
175 Walt	444		5,759		5,292
250 Watt					•
	300	S 21.51	6,453	\$ 17.32	5,196
ADD Watt (motal mola)			•	- •	ı
		\$ 23.40	,	\$ 20.13	•
Sodium Vapor - Installed prior to January 1, 1991					
70 Watt Top Mounted				\$ 11.49	
100 Watt Top Mounted	23,244	\$ 10.66	247,781		277.068
150 Watt i op Mounted					
150 Watt	2,340		43,220	\$ 20.65	48,321
250 Weit American and a second se	6,744	\$ 19.54	131,778		147,289
200 Wall (metal pole)	1,344		26,262		29,353
	7,404		154,447		172,661
400 Wall (metal pore)	2,160	\$ 20.86	45,058	\$ 23.32	50,371
Sodium Veror - Installed efter Docember 21, 1000					
70 Matt Ton Mounted					
	2,316		23,808	\$ 11.49	26,611
	58,564		624,292		698,083
15U WART TOP MOUNTED	4,124		64,994	\$ 17.62	72,665
	1,125		20,779		23,231
	444	\$ 19.54	8,676		9,697
250 VValit (metal pole)		\$ 19.54	•	\$ 21.84	. •
400 VVali	2,936		61,245		68,468
4UV VVAIT (metal pole)	12	\$ 20.86	250		280
	24		1,165		1,302

	Billing Determinants	-	Present Rates		Calculated Revenue at Present Rates	ē.	Proposed Rates		Calculated Revenue at Proposed Rates
PUBLIC STREET LIGHTING RATE PSL (continued)									
DECORATIVE LIGHTING FIXTURES Installed after December 31, 1990 Acorn w/decorative baskets	Lights								
70 Watt Sodium Vapor 100 Watt Sodium Vapor B-Sided Coach	132 1,044	\$\$	14.19 14.76		1,873 15,409	ର ଜ	15.86 16.50		2,094 17,226
70 Watt Sodium Vapor 100 Watt Sodium Vapor	432 -	64 64	14.38 14.93		6,212 -	69 69	16.07 16.69		6,942 -
Poles 10ft Smooth 10ft Etrace	. Poles 569	6	8.50		4,839	÷ ↔	9.50		5,408
	702	69	10.15		7,123	\$	11.35		7,965
Bases Old Town/Manchester Cheaspealv/Franklin	Bases 115 222	ю (2.73		314	69 (3.05		351
Jefferson/Winchester	710	n 49	2.92 2.92		681 2.073	6 9 69	3.26 3.26		760 2.314
Norfolk/Essex	142	\$	3.11		442	• • •	3.48		494
Subtotal @ base rates before application of correction factor Correction Factor -	or	Ċ	007076	•	4,963,392	c		••	5,548,056
Subtotal @ base rates after application of correction factor			C70 / E	\$	4,974,212	>	C78/66.0	•	5,560,151
Fuel Adjustment Clause - proforma for rollin					(28,056)				(28,056)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	24				(140,918) (31,091) 364 2,999				(140,918) (31,091) 364 3,368
TOTAL PUBLIC STREET LIGHTING RATE PSL			u	\$	4,777,509			ŝ	5,363,816
PROPOSED INCREASE Percentage Increase								ŝ	586,307 12.27%

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LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED FI FOTRIC RATE INCREASE
BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003

•

Calculated Revenue at Proposed Rates		5,373 333,357 185,057 243,756 98,013	23,227 81,875 60,750 653,302	104,960 6,651 94,731	231,115 9,082 13,219
Proposed Rates		\$ 7.38 \$ 7.38 \$ 9.46 \$ 11.53 \$ 22.06	8 8.19 8 10.47 12.33 12.95 30.66	12.89 13.97	11.49 15.17 18.39 20.67 23.65 23.65 23.65 23.65 23.65
Calculated Revenue at Present Rates		4,805 296,628 164,516 215,004 81,929	20,788 73,273 54,345 584,188 584,188 584,188 584,1	93,674 \$ 5,949 \$ 82,999 \$	206.739 8,125 11,824 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Present Rates		 \$ 6.60 \$ \$ 7.43 \$ 8.41 \$ 10.17 \$ 18.44 	\$ 7.33 \$ 9.37 \$ 11.03 \$ 11.58	\$ 1.66 \$ 11.53 \$ 12.24	<pre>\$ 10.28 \$ 13.57 \$ 18.49 \$ 23.23</pre>
Billing Determinants	Lights	728 39,923 19,562 21,141 4,443	2,836 7,820 4,927 50,448	Poles 56,430 Lights 516 6,781	15,235 - 384 509
	OUTDOOR LIGHTING SERVICE RATE OL OVERHEAD SERVICE	mercury vapor - Installed prior to January 1, 1991 100 Watt 250 Watt 400 Watt 1000 Watt	Sodium Vapor - Installed prior to January 1, 1991 100 Watt 150 Watt 250 Watt 400 Watt 1000 Watt	Pole Charges UNDERGROUND SERVICE Mercury Vapor - Installed prior to January 1, 1991 100 Watt Top Mounted 175 Watt Top Mounted	Sodium Vapor - Installed prior to January 1, 1991 70 Watt Top Mounted 100 Watt Top Mounted 150 Watt Top Mounted 150 Watt 250 Watt 1000 Watt 1000 Watt

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LOUISVILLE GAS AND ELECTRIC COMPANY	CALCULATION OF PROPOSED ELECTRIC RATE INCREASE	DASED UN SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003
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	Billing Determinants	Present Rates	int es	Calculated Revenue at Present Rates	P	Proposed Rates	Calculated Revenue at Proposed Rates
OUTDOOR LIGHTING SERVICE RATE OL (continued)							
OVERHEAD SERVICE Mercury Vapor - Installed after December 31, 1990							
175 Watt	- 1.127		8 76	0 870	କେବ	7.38	
250 Watt	.133	່ ດ • ເ	9.78	7,169	969	0.33 9.46	9,410 6,934
400 Wall	2,232	-	67	26,047	\$	11.53	25,735
	4,756	\$ 20.94	94	99,591	69	22.06	104,917
Sodium Vapor - Installed after December 31, 1990							
100 Watt	23,025	\$ 7.33	33	168,773	\$	8.19	188,575
	19,460	\$ 9.37	37	182,340	ø	10.47	203,746
	4,986		03	54,996	\$	12.33	61,477
400 Watt	107,923	-	80	1,249,748	(*)	12.95	1.397 603
1000 Wall	154		13	4,224	¢	30.66	4,722
	Poles						
Pole Charges	46,247	\$ 1.66	90	76,770	\$	1.86	86,019
UNDERGROUND SERVICE Mercury Vapor - Installed after December 31 1990							
100 Watt Top Mounted		\$ 12.24	4	·	¢.	12 89	
175 Watt Top Mounted	2,600	\$ 13.16	9	34,216	6 9	13.97	36,322
Sodium Vapor - Installed after December 31, 1990							
/0 Watt lop Mounted	14,991	-	8	154,107	в	11.49	172,247
	95,063		2	1,290,005	69	15.17	1,442,106
150 Watt 100 MOUNTED	9,267		Ś	152,442	\$	18.39	170,420
	5,145		6	95,131	69	20.67	106,347
	5,605	\$ 21.16	9	118,602	\$	23.65	132,558
	16,237	\$ 23.23	5	377,186	Ś	25.97	421,675
1000 1 7 ati	286		4	14,941	ŝ	58.40	16,702

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LOUISVILLE GAS AND ELECTRIC COMPANY CALCULATION OF PROPOSED ELECTRIC RATE INCREASE BASED ON SALES FOR THE 12 MONTHS ENDED SEPTEMBER 30, 2003
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	Billing Determinants	£ _	Present Rates	Calc at Be	Calculated Revenue at Present Rates	A L	Proposed Rates	Calculated Revenue at Proposed Rates
UUIDOOR LIGHTING SERVICE RATE OL (continued)								
DECORATIVE LIGHTING FIXTURES installed atter December 31, 1990 Acorn w/decorative baskets	Lights							
70 Watt Sodium Vapor	243	\$	14.56		3,538	49	16.28	3.956
100 watt Sodium Vapor 8-Sided Coach	1,668	€3	15.23		25,404	\$	17.03	28,406
70 Watt Sodium Vapor	889	\$	14.73		13,095	69	16.47	14,642
	336	€	15.40		5,174	¢9	17.22	5,786
Poles 10th Smooth	Poles							
	1,392	Ś	8.50		11,832	ŝ	9.50	13,224
	1,716		10.15		17,417	€)	11.35	19,476
Bases Old Tourn Menchanter	Bases							
Cheasneak/Franklin	297	67 (2.73		811	\$	3.05	906
Jefferson/Winchester	503 1 826	\$	2.92		1,761	ŝ	3.26	1,966
Nordoliv/Essex	1,030 367	9 49	2.92 3.11		5,360 1 142	φ υ	3.26 3.48	5,984 1.278
		•				÷	01-0	0/21
Subtotal @ base rates before application of correction factor Correction Factor -		0.99	0.996100		6,106,482	0.9	\$ 0.996100	6,827,606
				S 6,13	6,130,391		••	6,854,339
Fuel Adjustment Clause - proforma for rollin				2)	(29, 131)			(29,131)
Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	115			(1)	(172,037) (38,768) 453 17,114			(172,037) (38,768) 453 19,217
TOTAL OUTDOOR LIGHTING RATE OL			••		5,908,023		~	6,634,074
PROPOSED INCREASE Percentage Increase							S	726,051 12.29%

Seelye Exhibit 29 Page 25 of 25

Seelye Exhibit 30

Residential Electric Rate Increase Required to Reflect Cost of Service

Louisville Gas and Electric Company Residential Electric Increase Required to Reflect Cost of Service and Produce the Overall ROR 12 Months Ended September 30, 2003

Operating Revenues	 Tota		Residentia Rate R
Total Operating Revenue Actual	\$ 710,260,314	\$	269,276,191
Pro-Forma Adjustments:			
Increase to Ultimate Consumers Required to Produce Equalized RORs	\$ 63,631,992	\$	61,810,943
To Reflect Proposed Increase in Miscellaneous Charges	410,061		305,284
Total Pro-Forma Operating Revenue	\$ 774,302,366	\$	331,392,417
Operating Expenses			
Total Operating Expenses	\$ 634,415,478	\$	251,355,742
Total Pro-Forma Adjustments	7,834,614		6,415,950
Incremental Income Taxes	26,105,718		25,320,686
Total Pro-forma Operating Expenses	\$ 668,355,810	\$	283,092,377
Net Operating Income Pro-Forma	\$ 105,946,556	\$	48,300,040
Net Cost Rate Base	\$ 1,675,374,829	\$	763,787,647
Rate of Return	6.32%		6.32%
	 	-	
Adjusted Revenue at Current Rates	\$ 561,367,938	\$	213,814,897
Increase (Decrease) Required to Produce Levelized RORs	\$ 63,631,992	\$	61,810,943
% Increase (Decrease) Required to Produce Levelized RORs	11.34%		28.91%

Seelye Exhibit 31

Statistical Analysis of Monthly Non-coincident Peak Load Factor and Monthly Energy Usage

Regression Results

LG&E Residential - All Months

NCP Load Factor as a Function of kWh Energy Usage

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method	
1	ENERGY ^a		Enter	

a. All requested variables entered.

b. Dependent Variable: LFNCP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.559 ^a	.313	.312	8.810E-02

a. Predictors: (Constant), ENERGY

ANOVAb

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.425	1	5.425	698.948	.000ª
ļ	Residual	11.930	1537	7.762E-03		.000
·	Total	17.355	<u> </u>		1	

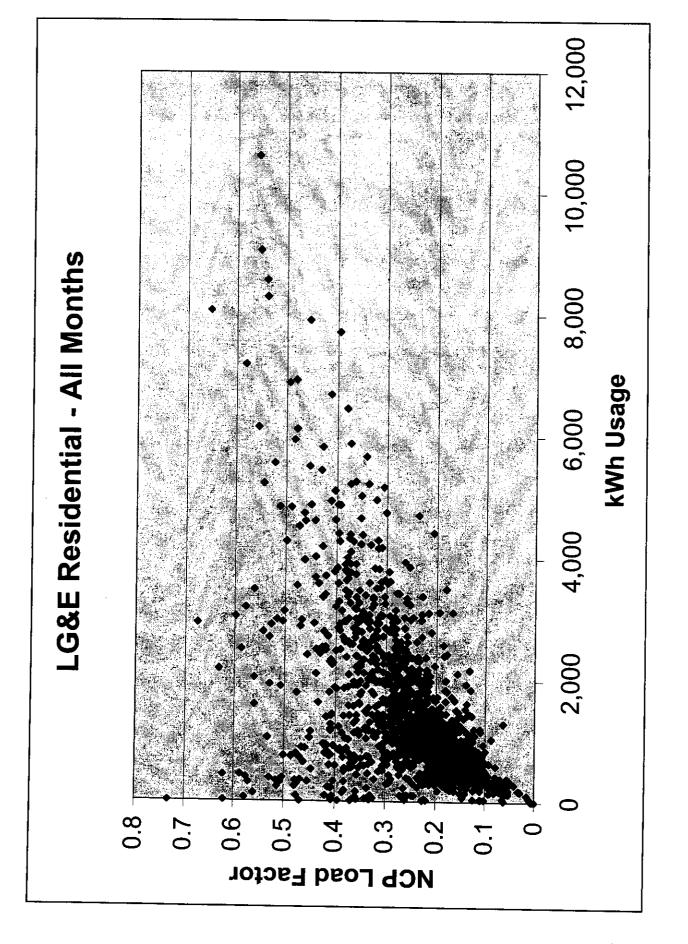
a. Predictors: (Constant), ENERGY

b. Dependent Variable: LFNCP

Coefficients^a

			lardized cients	Standardi zed Coefficien ts		
Model		В	Std. Error	Beta	ť	Sig.
	(Constant) ENERGY	.178 4.889E-05	.003 .000	.559	51.686 26.438	.000.

a. Dependent Variable: LFNCP



Statistical Analysis of Monthly Summer Coincident Peak Load Factor and Monthly Energy Usage

Regression Results

LG&E Residential - Summer Months

CP Load Factor as a Function of kWh Usage

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	ENERGY ^a		Enter

a. All requested variables entered.

b. Dependent Variable: LFCP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.051 ^a	.003	.001	.6962

a. Predictors: (Constant), ENERGY

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.653	1	.653	1.346	.246ª
	Residual	247.222	510	.485		
	Total	247.874	511			

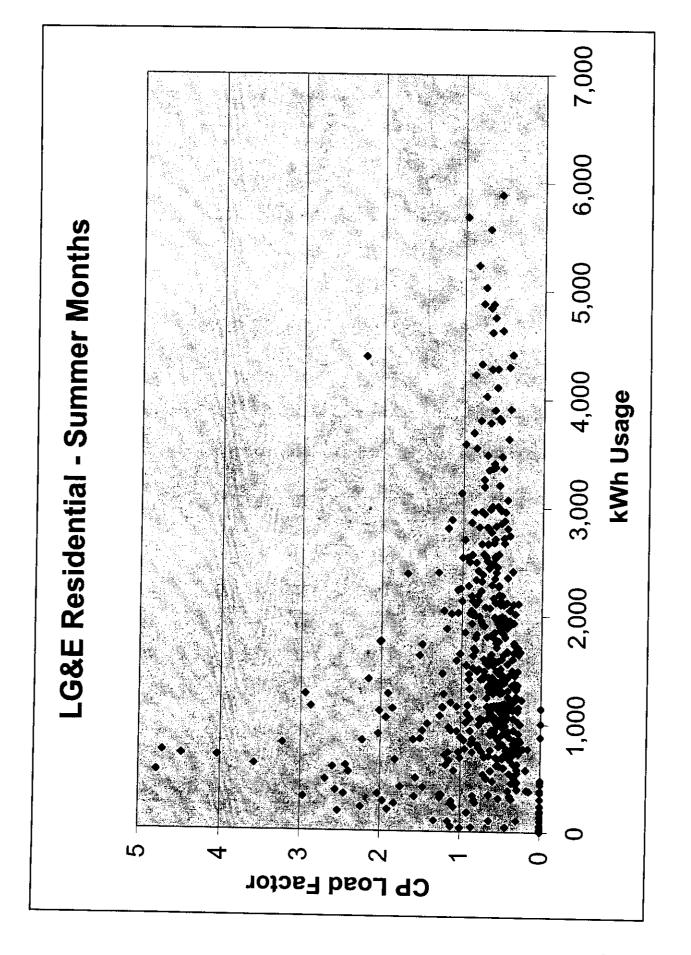
a. Predictors: (Constant), ENERGY

b. Dependent Variable: LFCP

Coefficients^a

				Standardi zed Coefficien ts		
Model		В	Std. Error	Beta	t İ	Sig.
1	(Constant)	.801	.054		14.935	.000
	ENERGY	-3.34E-05	.000	051	-1.160	.246

a. Dependent Variable: LFCP



Statistical Analysis of Monthly Winter Coincident Peak Load Factor and Monthly Energy Usage

Regression Results

LG&E Residential - Winter Months

CP Load factor as a Function of kWh Usage

Variables Entered/Removed^b

	Variables	Variables	
Model	Entered	Removed	Method
1	ENERGY ^a	•	Enter

a. All requested variables entered.

b. Dependent Variable: LFCP

Model Summary

Model	P	D Savara	Adjusted	Std. Error of the
Woder	ĸ	R Square	R Square	Estimate
1	.161 ^a	.026	.025	.9359

a. Predictors: (Constant), ENERGY

ANOVAb

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.810	1	23.810	27.186	.000 ^a
	Residual	897.726	1025	.876		.000
	Total	921.536	1026			

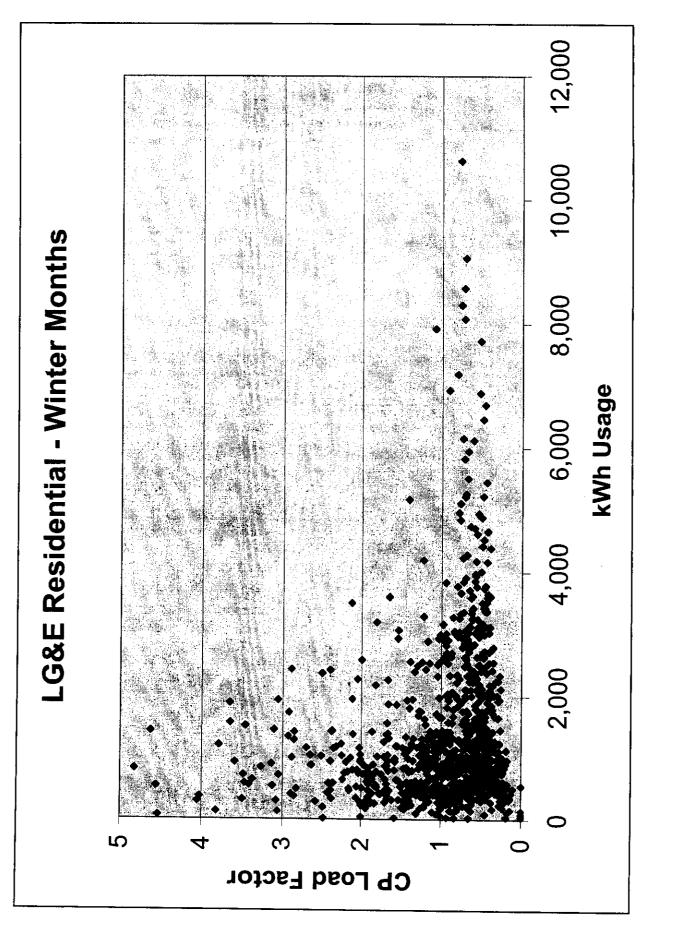
a. Predictors: (Constant), ENERGY

b. Dependent Variable: LFCP

Coefficients^a

		Unstandardized Coefficients		Standardi zed Coefficien ts		
Model		В	Std. Error	Beta	t	Sig.
[1	(Constant)	1.186	.043		27.760	.000
	ENERGY	-1.19E-04	.000	161	-5.214	.000

a. Dependent Variable: LFCP



Rate RS Customer Related Costs

•

Louisville Gas and Electric Company

Determination of Residential Customer Related Unit Revenue Requirement Based on the 12 Months Ended September 30, 2003

	Total	Residential Rate R
Distribution Customer Rate Base	\$ 211,274,702	\$ 144,272,711
Rate of Return	6.32%	3.57%
Return	\$ 13,360,489	\$ 5,147,507
Customer Related Expenses Excluding Taxes	\$ 61,075,720	\$ 45,193,456
Adjusted Income Taxes (Spread on Rate Base)	\$ 3,460,100	\$ 27,824
Customer Related Expenses Before Adjustments	\$ 64,535,820	\$ 45,221,280
Incremental Income Taxes (Spread on Rate Base)	\$ 3,292,086	\$ 2,046,826
Expense Adjustments (Spread on Expenses)	\$ 792,588	\$ 1,154,290
Other Revenue (Spread on Expenses)	\$ (3,268,830)	\$ 955,914
	\$ 65,351,663	\$ 49,378,310
Annual Revenue Requirement	\$ 78,712,152	\$ 54,525,817
Customer Months		4,042,669
Monthly Customer Charge		\$ 13.49

Interruptible Avoided Cost for the CSR Credit

.

Louisville Gas and Electric Company Computation of CSR Credit

Avoided Capital Cost Levelized Fixed Charge Rate
Annual Fixed Charges
Fixed O&M
Reserve Margin Adjustment
Annual Avoided Capacity Cost

at Source
Cost
Capacity
Avoided
Annual.

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Adjustment for Losses

Annual Loss Adjusted Avoided Cost

Monthly Credit

+

×

\$46.69 per kW

×

Primary	\$46.69 /kW	1.0413	\$48.62 /kW	\$4.05 /kW/Mo
Transmission	\$46.69 /kW	1.0233	\$47.77 /kW	\$3.98 /kW/Mo

Louisville Gas and Electric Company Fixed Carrying Charge Assumptions: Investment Book Life Tax Life Composite Tax Rate Property Tax and Insurance Property Tax and Insurance Property Tax and Insurance Levelized Revenue Requirement Years O&M as Percent of Investment Escalation Rate for O&M Results Present Value Revenue Requirement Levelized Revenue Requirement Levelized Carrying Charge Rate

1,000 25 20 40,46% 0.69% 32 32 32 0.00%

1,286 \$103 10.30%

•

Louisville Gas and Electric Company Fixed Carrying Charges

Capital Structure:

	Percent		Weighted COC
Debt	48.40%	3.37%	1.63%
Preffered Equity	3.60%	2.51%	0.09%
Common Equity	48.00%	11.25%	5.40%
	100.00%		7.12%

Tax Depreciation Table (ACRS)

ļ	Tax D	epreclation	Lax Depreciation Table (ACRS)	5)
	ις.	4	л А	00
÷	20.000%	10.000%	5.000%	3.750%
2	32.000%	18.000%	9.500%	7.219%
e	19.200%	14.400%	8.550%	6.677%
4	11.520%	11.520%	7.700%	6.177%
S.	11.520%	9.220%	6.930%	5.713%
9	0.000%	7.370%	6.230%	5.285%
7	0.000%	6.550%	5.900%	4.888%
80	0.000%	6.550%	5.900%	4.522%
б	0.000%	6.560%	5.910%	4.462%
₽	0.000%	6.550%	5.900%	4.461%
11	0.000%	0.000%	5.910%	4.462%
12	%000.0	0.000%	5.900%	4.461%
13	0.000%	0.000%	5.910%	4.462%
14	0.000%	0.000%	5.900%	4.461%
5	0.000%	0.000%	5.910%	4.462%
16	0.000%	0.000%	2.950%	4.461%
17	0.000%	0.000%	%000.0	4.462%
18	0.000%	0.000%	0.000%	4.461%
19	0.000%	0.000%	0.000%	4.462%
20	0.000%	0.000%	0.000%	4.461%
21	0.000%	%000.0	0.000%	2.231%
22	0.000%	0.000%	0.000%	0.000%
23	0.000%	0.000%	0.000%	0.000%
24	0.000%	0.000%	0.000%	0.000%
25	%000.0	0.000%	0.000%	0.000%
26	0.000%	0.000%	0.000%	0.000%
27	0.000%	0.000%	0.000%	0.000%
28	0.000%	0.000%	0.000%	0.000%
29	0.000%	0.000%	0.000%	0.000%
80	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%

Louisville Gas and Electric Company Fixed Carrying Charge

Depreciation 000 \$		Book		F	Tax	Deferred	Accumulated Deferred						Pronerty	
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Seelye Exhibit 35 Page 4 of 5

d Electric Company	large .
Louisville Gas	Fixed Carrying

Fixed Ca	Fixed Carrying Charge	ığe		•				Cumulative	ive	
			Annual		Present Value	Present Value		Present		Annual Carning
	Income		Revenue		Interest	Revenue	6	Revenue		Charge
Year	Taxes		Requirement	ent	Factor	Requirement	ment	Requirement	nent	Rate
	0	,	÷	,	1.00000	\$	۰.	÷	,	
	-	37	÷	155	0.93353	\$	145	\$	145	15.54%
	5	36	€	151	0.87148	\$	132	\$	277	15,09%
	сл -	8	67)	145	0.81355	\$	118	Ф	394	14 49%
	4	32	\$	139	0.75947	ŝ	106	67	500	13.91%
	ۍ ا	ຂ	Ф	134	0.70899	69	95	\$	595	13.35%
	9	28	69	128	0.66186	\$	85	\$	680	12.81%
	~	27	\$	123	0.61786	\$	76	69	756	12.30%
	œ ،	25	67	118	0.57679	\$	68	\$	824	11.80%
	5	2	\$	113	0.53845	\$	61	ŝ	885	11.31%
<u>9</u> :		3	5	108	0.50266	ф	2	\$	939	10.83%
::	-	2	69	103	0.46925	\$	49	€9	988	10.35%
12		<u>e</u>	\$	66	0.43806	\$	43	\$	1,031	9.87%
13		4	\$	94	0.40894	\$	38	Ф	1,069	9.38%
1 1 1	.	<u>9</u>	69 (80	0.38176	\$	34	\$	1,103	8.90%
£ ;	<u>ہ</u>	4	6	84	0.35638	ь	30	\$	1,133	8.42%
<u>9</u>	0	<u>e</u> :	69	79	0.33269	ŝ	26	↔	1,159	7.94%
17		÷	69	75	0.31058	ŝ	23	69	1,183	7.46%
8	~	ŋ.	69	20	0.28993	63	20	\$	1,203	6.97%
19	•	œ	\$	65	0.27066	⇔	18	\$	1,220	6.49%
20	-	ю	6 9 -	60	0.25267	ь	15	ŝ	1,236	6.01%
21		ŝ	6	55	0.23587	673	13	÷	1,249	5.53%
2	•	4	\$	51	0.22019	\$	1	\$	1,260	5.14%
53		e	\$	49	0.20556	\$	9	ŝ	1,270	4.86%
24	_	2	\$	46	0.19189	\$	ŋ	69	1,279	4.57%
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8	•		67 (0.12701	↔	ı	\$	1,286	0.00%
3	,		6	ı	0.11856	\$	•	\$	1,286	0.00%
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Calculation of Unit Charges for Customer Lighting Service

Louisville Gas and Electric Company New Customer Lighting

			·····		Cost of	LI	ght		Cost of Ene	(9)	Service		
									Demand and		Customer		
				Т	otal Insallation		Unit Revenue		Energy Cost		Cost		
Style	Watt	Туре	kWh/Light		Costs		Requirement		Component		Component	•	Total Unit Cost
Victorian	70	HPS	37	\$	1,512.17	\$	23.92	\$	1.66	\$	2.48	\$	28.06
Victorian	70	HPS	37	\$	1,403.72	\$	22.20	\$	1.66	\$		\$	26.34
Acom	70	HPS	37	\$	742.16	\$	11.74	\$	1.66	\$	2.48	\$	15.88
London	70	HPS	37	\$	1,565.03	\$	24.75	\$	1.66	\$	2.48	\$	28.89
London	70	HPS	37	\$	1,456.58	\$	23.04	\$	1.66	\$	2.48	ŝ	27.18
Colonial	70	HPS	37	\$	720.65	\$	11.40	\$	1.66	\$	2.48	Ś	15.54
Open Bottom	100	HPS	48	\$	213.41	\$	3.38	\$	2.15	\$	2.48	ŝ	8.01
Victorian	100	HPS	48	\$	1,516.80	\$	23.99	\$	2.15	\$	2.48	\$	28.62
Victorian	100	HPS	48	\$	1,408.35	\$	22.28	\$	2.15	\$	2.48	Ŝ	26.91
Acorn	100	HPS	48	\$	835.97	\$	13.22	\$	2.15	\$	2.48	\$	17.85
Acorn - Bronze	100	HPS	48	\$	892.00	\$	14.11	\$	2.15	\$	2.48	Ś	18.74
London	100	HPS	48	\$	1,576.09	\$	24.93	\$	2.15	\$	2.48	\$	29.56
London	100	HPS	48	\$	1,467.35	\$	23.21	\$	2.15	\$	2.48	ŝ	27.84
Colonial	100	HPS	48	\$	722.28	\$	11.42	\$	2.15	\$	2.48	\$	16.05
Flood	150	HPS	67	\$	323.89	\$	5.12	\$	3.00	\$	2,48	\$	10.60
Acorn	150	HPS	67	\$	842.18	\$	13.32	\$	3.00	\$	2.48	Ś	18.80
Acorn - Bronze	150	HPS	67	\$	894.18	\$	14.14	\$	3.00	\$	2.48	Ŝ	19.62
Cobra	150	HPS	67	\$	232.56	\$	3.68	\$	3.00	\$	2.48	Ŝ	9,16
Cobra	150	HPS	67	\$	987.56	\$	15.62	\$	3.00	\$	2.48	ŝ	21.10
Colonial	150	HPS	67	\$	728.89	\$	11.53	\$	3.00	\$	2,48	ŝ	17.01
Contemporary	150	HPS	67	\$	1,182.29	\$	18.70	\$	3.00	\$	2.48	ŝ	24.18
Cobra	250	HPS	104	\$	235.36	\$	3.72	\$	4.66	ŝ	2.48	ŝ	10.86
Cobra	250	HPS	104	\$	990.36	\$	15.66	\$	4.66	\$	2.48	ŝ	22.80
Contemporary	250	HPS	104	\$	1,231.17	\$	19.47	\$	4.66	\$	2.48	ŝ	26.61
Flood	400	HPS	165	\$	331.21	\$	5.24	s	7.39	ŝ	2.48	ŝ	15.11
Cobra	400	HPS	165	\$	276.23	\$	4.37	Ś	7.39	Ŝ	2.48	ŝ	14.24
Cobra	400	HPS	165	\$	1,031.23	\$	16.31	\$	7.39	Ŝ	2.48	ŝ	26.18
Contemporary	400	HPS	165	\$	1,269.49	\$	20.08	\$	7.39	Ŝ	2.48	ŝ	29.95
Open Bottom	175	MV	70	\$	207.20	\$	3.28	\$	3.13	Ŝ	2.48	ŝ	8.89
Cobra	175	MV	70	\$	223.76	\$	3.54	\$	3.13	\$	2.48	ŝ	9.15
Cobra	175	ΜV	70	\$	978.76	\$	15.48	\$	3.13	Ŝ	2.48	ŝ	21.09
Colonial	175	MV	70	\$	723.31	\$	11.44	Ś	3.13	ŝ	2.48	ŝ	17.05
Cobra	250	MV	99	\$	226.27	\$	3.58	Ś	4.43	Ŝ	2.48	ŝ	10.49
Cobra	250	MV	99	\$	981.27	\$	15.52	ŝ	4.43	\$	2.48	ŝ	22.43
Flood	400	MV	154	\$	336.05	\$	5.32	Ŝ	6.89	\$	2.48	ŝ	14.69
Cobra	400	MV	154	\$	249.49	\$	3.95	Ś	6.89	\$	2.48	ŝ	13.32
Cobra	400	MV	154	\$	1,004.49	\$	15.89	\$	6.89	\$	2.48	š	25.26
Colonial	100	MV	41	\$	712.46	\$	11.27	\$		\$		\$	15.60
Bases													
Wood pole & 150' spa	an			\$	619.00	\$	9.79					\$	9,79
Old Town				\$	160.00	÷	2.53					э \$	9.79
Chesapeake				ŝ	160.00		2.53					ֆ \$	
Jefferson				\$	160.00		2.53						2.53
Norfolk				\$	170.00		2.53					\$	2.53
				Ψ	170.00		2.09					\$	2.69

Cost Support for the Excess Facilities Rider

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Louisville Gas and Electric Company Excess Facilities Charge 12 Months September 30, 2003

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		DISTRIBUTION	
	Total	Carrying Costs	Operating Expenses
Accounting Approach			
Return on Capitalization	7.12%	7.12%	
Expense Components			
Operating Maintenance Depreciation (based on revised rates) Insurance Taxes Other Than Income Taxes	2.12% 1.65% 3.65% 0.24% 0.50%		2.12% 1.65% 3.65% 0.24% 0.50%
Income Taxes @ 40.36%	4.06%	4.06%	
Total by Component	19.34%	11.18%	8.16%
Total			19.34%
Monthly Charge	1.61%	0.93%	0.68%

Louisville Gas and Electric Company Cost of Capital 12 Months September 30, 2003

Description	Capitalization	Percentage of Capitalization	Cost Rate	Composite Cost of Capital
Long-Term Debt	\$605,310,657	40.74%	3.77%	1.54%
Short-Term Debt	\$113,761,596	7.66%	1.22%	0.09%
Preferred Stock	\$53,433,443	3.60%	2.51%	0.09%
Common Equity	\$713,195,661	48.00%	11.25%	5.40%
Total Capitalization	\$1,485,701,357	100.00%		7.12%

Louisville Gas and Electric Company Components of Excess Facilities Charge Expenses 12 Months September 30, 2003

Investment (1)	ent (1)	Jan. 1, 2002	Dec. 31, 2002	Average
Plant in	Plant in Service			
Distribut	Distribution Plant	\$624,790,062	\$655,708,234	\$640,249,148
Transmi	Transmisison Plant	\$203,259,419	\$213,912,790	\$208,586,105
Distribut	Distribution & Transmission Plant	\$828,049,481	\$869,621,024	\$848,835,253
Total Plant	int	\$2,597,455,346	\$2,716,490,632	\$2,656,972,989
Expenses	S	Distribution		
Operating (2)	9 (2)	\$13,598,861 2.12%		
Maintenance (2)	ance (2)	\$10,541,266 1.65%		
Insurance (4)	e (4)	\$6,340,506 0.24%		
Other Taxes (5)	xes (5)	\$13,397,262 0.50%		
Ð	LG&E FORM 1 P. 206 & 207			
(2)	LG&E FORM 1 P. 321 & 322 .			
(3)	FERC FORM 1 PAGE 336			
(4)	Accounts 924, 92501, 92502, 92503)			
(5)	LG&E FORM 1 P. 262 & 263 OR P. 115 TOTAL OTHER TX	5 TOTAL OTHER TX		

Seelye Exhibit 37 Page 3 of 3

Cost Support for Redundant Capacity Demand Charges

Louisville Gas and Electric Company

Derivation of Distribution Demand-Related Cost for Redundant Capacity Based on the 12 Months Ended September 30, 2003

Secondary Service

Distribution Demand	d Costs			
	LC	\$ 5,790,557		
	LC-TOD	734,465.4		
	LP	1,533,523.0		
	LP-TOD	173,140.8		
	Total Cost	\$ 8,231,686	-	
Billing Demand				
Ŭ	LC	5,065,324		
	LC-TOD	671,385		
	LP	1,423,259		
	LP-TOD	114,966		
	Total Cost	 7,274,934	-	
Unit Cost			\$	1.13
Rate Base				
	LC	\$ 24,404,062		
	LC-TOD	3,268,613		
	LP	6,109,911		
	LP-TOD	725,991		
	Total Cost	\$ 34,508,576	•	
Return		\$ 2,177,491		
Unit Return			\$	0.30
Capacity Charge			\$	<u>1.43</u> / Kw

Source: Electric Cost of Service Study, Seelye Exhibit 19

Louisville Gas and Electric Company

Derivation of Distribution Demand-Related Cost for Redundant Capacity Based on the 12 Months Ended September 30, 2003

Primary Service

Distribution	n Demand Costs			
	LC	\$ 326,654		
	LC-TOD	\$ 505,990		
	LP	\$ 253,115		
	LP-TOD	\$ 2,323,288		
	Total Cost	\$ 3,409,047	-	
Billing Den	nand			
	LC	341,988		
	LC-TOD	520,367		
	LP	276,454		
	LP-TOD	2,963,564		
	Total Cost	 4,102,373	-	
		1,102,070		
Unit Cost			\$	0.83
Rate Base				
	LC	\$ 1,302,958		
	LC-TOD	\$ 2,106,762		
	LP	\$ 1,013,900		
	LP-TOD	\$ 10,361,618		
	Total Cost	\$ 14,785,238	•	
Return		\$ 932,949		
Unit Return	ı		\$	0.23
Capacity C	harge		\$	1.06 /Kw

Source: Electric Cost of Service Study, Seelye Exhibit 19

Seelye Exhibit 38 Page 2 of 2

Cost Support for the Third-Trip Inspection Charge

Louisville Gas and Electric Company Cost of a Third-Trip Gas Customer Service and House Line Inspection

	Unburdened Cost	
Field Crew Cost per Trip	\$	132.11
Esimated Administrative Cost Per Trip		5.38
Total	\$	137.49
Total Truncated to Nearest \$5		\$135.00

Notes:

Field crew cost per trip was based on a sample of 621 extra inspection trips during the period April 4, 2002, through October 18, 2003, indicating a cost per trip of \$132.11.

Cost of back-office administrative work was estimated to be 15 minutes at \$21.53 per hour.

Revenue Impact of the Proposed Changes to Miscellaneous Charges

LOUISVILLE GAS AND ELECTRIC COMPANY Disconnect/Reconnect Charges 12 Months Ended September 30, 2003

Description	 Current	Proposed
Electric		
Disconnect/Reconnects During Test-Year	29,343	29,343
Disconnect/Reconnect Charge	\$ 18.50	\$ 23.00
Total Electric	\$ 542,845.50	\$ 674,889.00
Increase		\$ 132,043.50
Gas		
Disconnect/Reconnects During Test-Year	2,668	2,668
Disconnect/Reconnect Charge	\$ 18.50	\$ 23.00
Total Electric	\$ 49,358.00	\$ 61,364.00
Increase		\$ 12,006.00

Louisville Gas and Electric Meter Test Charge 12 Months Ended September 30, 2003

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Description	 Current	Proposed
Electric		
Electric Meter Tests During Test-Year	41	41
Electric Meter Test Charge	\$ - \$	31.40
Total	\$ - \$	1,287.40
Increase	\$	1,287.40
Gas		
Gas Meter Tests During Test-Year	456	456
Gas Meter Test Charge	\$ - \$	69.00
Total	\$ - \$	31,464.00
increase	\$	31,464.00

Note: Charges would only be applicable to meters within tolerance.

Louisville Gas and Electric Company Gas Service Line and House Line Inspections Third-Trip Charge 12 Months Ended September 30, 2003

Description	 Current	Proposed
Third-Trip Inspections During Test Year	621	621
Third-Trip Inspection Charge	\$ 5.00	\$ 135.00
Sub-Total	\$ 3,105.00	\$ 83,835.00
Increase (Decrease)		\$ 80,730.00