

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE D-1  
PAGE 1 OF 6  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	TOTAL SCHEDULE D-1	TOTAL ADJ. TO BASE PERIOD SCH D-1, PG. 2	TOTAL PRO FORMA ADJ. TO FORECAST PERIOD SCH D-1, PG. 5
1	<b>Operating Revenue</b>			
2	Base	650,511	648,511	2,000
3	Gas Cost	9,875,349	9,796,349	79,000
4	Other Revenue	(7,108,729)	(6,765,514)	(343,215)
5	Total Revenue	<u>3,417,131</u>	<u>3,679,346</u>	<u>(262,215)</u>
6				
7	<b>Operating Expenses</b>			
8	Operation and Maint. Expenses			
9	Production Expenses			
10	Liquefied Petroleum Gas	(1,013)	(1,013)	0
11	Other	(51,467)	21,443	(72,910)
12	Total Production Expense	<u>(52,480)</u>	<u>20,430</u>	<u>(72,910)</u>
13				
14	Other Gas Supply Expenses	0	0	0
15	Purchased Gas	10,292,505	10,213,505	79,000
16	Other	23,304	23,304	0
17	Total Other Gas Supply Expenses	<u>10,315,809</u>	<u>10,236,809</u>	<u>79,000</u>
18	Transmission Expense	26,251	26,251	0
19	Distribution Expense	1,409,849	1,320,193	89,656
20	Customer Accounts Expense	648,465	646,377	2,088
21	Customer Serv & Info Expense	(30,907)	41,163	(72,070)
22	Sales Expense	(1,010,105)	54,421	(1,064,526)
23	Admin & General Expense	(519,461)	(699,796)	180,335
24	Other	(120,199)	(120,199)	0
25	Total Oper and Maint Expenses	<u>10,667,222</u>	<u>11,525,649</u>	<u>(858,427)</u>
26				
27	Depreciation Expense	<u>152,190</u>	<u>697,825</u>	<u>(545,635)</u>
28				
29	Taxes Other Than Income Taxes			
30	Other Federal Taxes	80,971	88,219	(7,248)
31	State and Other Taxes	1,297,838	1,352,097	(54,259)
32	Total Taxes Other Than Income Tax	<u>1,378,809</u>	<u>1,440,316</u>	<u>(61,507)</u>
33				
34	State Income Taxes			
35	Normal and Surtax	(86,031)	(168,094)	82,063
36	Deferred Inc Tax - Net	111,655	95,132	16,523
37	Total State Income Tax Expense	<u>25,624</u>	<u>(72,962)</u>	<u>98,586</u>
38				
39	Federal Income Taxes			
40	Normal and Surtax	(2,388,782)	(2,770,384)	381,602
41	Deferred Inc Tax - Net	(1,639,086)	(1,717,218)	78,132
42	Amortization of Investment Tax Credit	67,837	67,837	0
43	Total Federal Income Tax Expense	<u>(3,960,031)</u>	<u>(4,419,765)</u>	<u>459,734</u>
44				
45	Total Oper. Expenses and Tax	<u>8,263,814</u>	<u>9,171,063</u>	<u>(907,249)</u>
46				
47	AFUDC Offset	<u>362,148</u>	<u>0</u>	<u>362,148</u>
48				
49	Net Operating Income	<u>(4,484,535)</u>	<u>(5,491,717)</u>	<u>1,007,182</u>

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OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
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SCHEDULE D-1  
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WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	TOTAL ADJ. TO BASE PERIOD D-2.1 thru D-2.14	ADJUST REVENUE D-2.1	ADJUST PURCHASED GAS COST D-2.2	ADJUST OTHER PROD. EXP. D-2.3	ADJUST OTHER GAS SUPPLY EXP. D-2.4	ADJUST TRANSMISSION EXPENSE D-2.5
1	<b>Operating Revenue</b>						
2	Base	648,511	648,511				
3	Gas Cost	9,796,349	9,796,349				
4	Other Revenue	(6,765,514)	(6,765,514)				
5	Total Revenue	3,679,346	3,679,346	0	0	0	0
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas	(1,013)		(1,013)			
11	Other	21,443			21,443		
12	Total Production Expense	20,430	0	(1,013)	21,443	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas	10,213,505		10,213,505			
16	Other	23,304				23,304	
17	Total Other Gas Supply Expenses	10,236,809	0	10,213,505	0	23,304	0
18	Transmission Expense	26,251					26,251
19	Distribution Expense	1,320,193					
20	Customer Accounts Expense	646,377					
21	Customer Serv & Info Expense	41,163					
22	Sales Expense	54,421					
23	Admin. & General Expense	(699,796)					
24	Other	(120,199)					
25	Total Oper and Maint Expenses	11,525,649	0	10,212,492	21,443	23,304	26,251
26							
27	Depreciation Expense	697,825	0	0	0	0	0
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes	88,219					
31	State and Other Taxes	1,352,097					
32	Total Taxes Other Than Income Tax	1,440,316	0	0	0	0	0
33							
34	State Income Taxes						
35	Normal and Surtax	(168,094)	257,554	(714,874)	(1,501)	(1,631)	(1,838)
36	Deferred Inc Tax - Net	95,132					
37	Total State Income Tax Expense	(72,962)	257,554	(714,874)	(1,501)	(1,631)	(1,838)
38							
39	Federal Income Taxes						
40	Normal and Surtax	(2,770,384)	1,197,627	(3,324,166)	(6,980)	(7,586)	(8,545)
41	Deferred Inc Tax - Net	(1,717,218)					
42	Amortization of Investment Tax Credit	67,837					
43	Total Federal Income Tax Expense	(4,419,765)	1,197,627	(3,324,166)	(6,980)	(7,586)	(8,545)
44							
45	Total Oper. Expenses and Tax	9,171,063	1,455,181	6,173,452	12,962	14,087	15,868
46							
47	AFUDC Offset	0	0	0	0	0	0
48							
49	Net Operating Income	(5,491,717)	2,224,165	(6,173,452)	(12,962)	(14,087)	(15,868)

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OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

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SCHEDULE D-1  
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WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ELEMENT of OPERATING INCOME	ADJUST DISTRIBUTION EXPENSE	ADJUST CUSTOMER ACCOUNTS EXP.	ADJUST CUST. SERV. & INFO. EXP.	ADJUST SALES EXPENSE	ADJUST A&G EXPENSE	ADJUST OTHER OPER. EXPENSE
	SCHEDULE REFERENCE	D-2.6	D-2.7	D-2.8	D-2.9	D-2.10	D-2.11
1	<b>Operating Revenue</b>						
2	Base						
3	Gas Cost						
4	Other Revenue						
5	Total Revenue	0	0	0	0	0	0
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expenses	0	0	0	0	0	0
18	Transmission Expense						
19	Distribution Expense	1,320,193					
20	Customer Accounts Expense		646,377				
21	Customer Serv & Info Expense			41,163			
22	Sales Expense				54,421		
23	Admin & General Expense					(699,796)	
24	Other						(120,199)
25	Total Oper and Maint Expenses	1,320,193	646,377	41,163	54,421	(699,796)	(120,199)
26							
27	Depreciation Expense						
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						
31	State and Other Taxes						
32	Total Taxes Other Than Income Tax	0	0	0	0	0	0
33							
34	State Income Taxes						
35	Normal and Surtax	(92,414)	(45,246)	(2,880)	(3,809)	48,986	8,414
36	Deferred Inc Tax - Net						
37	Total State Income Tax Expense	(92,414)	(45,246)	(2,880)	(3,809)	48,986	8,414
38							
39	Federal Income Taxes						
40	Normal and Surtax	(429,723)	(210,396)	(13,399)	(17,714)	227,784	39,125
41	Deferred Inc Tax - Net						
42	Amortization of Investment Tax Credit						
43	Total Federal Income Tax Expense	(429,723)	(210,396)	(13,399)	(17,714)	227,784	39,125
44							
45	Total Oper. Expenses and Tax	798,056	390,735	24,884	32,898	(423,026)	(72,660)
46							
47	AFUDC Offset	0	0	0	0	0	0
48							
49	Net Operating Income	(798,056)	(390,735)	(24,884)	(32,898)	423,026	72,660

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FOR THE TWELVE MONTHS ENDED MAY 31, 2005

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WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	ADJUST DEPRECIATION EXPENSE D-2.12	ADJUST OTHER TAX EXP. D-2.13	ADJUST INCOME TAXES D-2.14
1	<b>Operating Revenue</b>			
2	Base			
3	Gas Cost			
4	Other Revenue			
5	Total Revenue	0	0	0
6				
7	<b>Operating Expenses</b>			
8	Operation and Maint. Expenses			
9	Production Expenses			
10	Liquefied Petroleum Gas			
11	Other			
12	Total Production Expense	0	0	0
13				
14	Other Gas Supply Expenses			
15	Purchased Gas			
16	Other			
17	Total Other Gas Supply Expenses	0	0	0
18	Transmission Expense			
19	Distribution Expense			
20	Customer Accounts Expense			
21	Customer Serv & Info Expense			
22	Sales Expense			
23	Admin & General Expense			
24	Other			
25	Total Oper and Maint Expenses	0	0	0
26				
27	Depreciation Expense	697,825	0	0
28				
29	Taxes Other Than Income Taxes			
30	Other Federal Taxes		88,219	
31	State and Other Taxes		1,352,097	
32	Total Taxes Other Than Income Tax	0	1,440,316	0
33				
34	State Income Taxes			
35	Normal and Surtax	(48,848)	(100,822)	530,815
36	Deferred Inc Tax - Net			95,132
37	Total State Income Tax Expense	(48,848)	(100,822)	625,947
38				
39	Federal Income Taxes			
40	Normal and Surtax	(227,142)	(468,823)	479,554
41	Deferred Inc Tax - Net			(1,717,218)
42	Amortization of Investment Tax Credit			67,837
43	Total Federal Income Tax Expense	(227,142)	(468,823)	(1,169,827)
44				
45	Total Oper. Expenses and Tax	421,835	870,671	(543,880)
46				
47	AFUDC Offset	0	0	0
48				
49	Net Operating Income	(421,835)	(870,671)	543,880

THE UNION LIGHT, HEAT AND POWER COMPANY  
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SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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SCHEDULE D-1  
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WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ELEMENT of OPERATING INCOME	TOTAL	INJURIES AND DAMAGES	RATE CASE EXPENSE	AFFILIATED COMPANY RENTS	INTEREST EXPENSE	ELIM NON-KY CUST PORTION
		PRO FORMA ADJUSTMENTS					
	SCHEDULE REFERENCE	D-2.15 thru D-2.24	D-2.15	D-2.16	D-2.17	D-2.18	D-2.19
1	Operating Revenue						
2	Base	2,000					
3	Gas Cost	79,000					
4	Other Revenue	(343,215)			1,097,076		(439,140)
5	Total Revenue	(262,215)	0	0	1,097,076	0	(439,140)
6							
7	Operating Expenses						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas	0					(72,910)
11	Other	(72,910)					(72,910)
12	Total Production Expense	(72,910)	0	0	0	0	(72,910)
13							
14	Other Gas Supply Expenses						
15	Purchased Gas	79,000					
16	Other	0					
17	Total Other Gas Supply Expenses	79,000	0	0	0	0	0
18	Transmission Expense	0					
19	Distribution Expense	89,656			387,624		(297,515)
20	Customer Accounts Expense	2,088			12,945		
21	Customer Serv & Info Expense	(72,070)					
22	Sales Expense	(1,064,526)					
23	Admin. & General Expense	180,335	143,957	65,000			
24	Other	0					
25	Total Oper and Maint Expenses	(858,427)	143,957	65,000	400,569	0	(370,425)
26							
27	Depreciation Expense	(545,635)	0	0	0	0	0
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes	(7,248)					(7,248)
31	State and Other Taxes	(54,259)			1,898		(54,565)
32	Total Taxes Other Than Income Tax	(61,507)	0	0	1,898	0	(61,813)
33							
34	State Income Taxes						
35	Normal and Surtax	82,063	(10,078)	(4,550)	48,623	14,547	20,994
36	Deferred Inc Tax - Net	16,523					(21,477)
37	Total State Income Tax Expense	98,586	(10,078)	(4,550)	48,623	14,547	(483)
38							
39	Federal Income Taxes						
40	Normal and Surtax	381,602	(46,858)	(21,158)	226,096	67,645	97,622
41	Deferred Inc Tax - Net	78,132					(99,868)
42	Amortization of Investment Tax Credit	0					
43	Total Federal Income Tax Expense	459,734	(46,858)	(21,158)	226,096	67,645	(2,246)
44							
45	Total Oper. Expenses and Tax	(907,249)	87,021	39,292	677,186	82,192	(434,967)
46							
47	AFUDC Offset	362,148	0	0	0	0	0
48							
49	Net Operating Income	1,007,182	(87,021)	(39,292)	419,890	(82,192)	(4,173)

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OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISD  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE D-1  
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WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ELEMENT of OPERATING INCOME	AFUDC OFFSET	DSM ELIMINATION	ELIMINATE MISCELLANEOUS EXPENSES	ANNUALIZE DEPRECIATION	ELIMINATE UNBILLED REVENUE	ANNUALIZE OTHER REVENUE
	SCHEDULE REFERENCE	D-2.20	D-2.21	D-2.22	D-2.23	D-2.24	D-2.25
1	<b>Operating Revenue</b>						
2	Base					2,000	
3	Gas Cost					79,000	
4	Other Revenue		(1,014,000)				12,849
5	Total Revenue	0	(1,014,000)	0	0	81,000	12,849
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses					79,000	
15	Purchased Gas						
16	Other					79,000	0
17	Total Other Gas Supply Expenses	0	0	0	0	79,000	0
18	Transmission Expense			(453)			
19	Distribution Expense		(11,965)			956	152
20	Customer Accounts Expense			(72,070)			
21	Customer Serv & Info Expense			(50,526)			
22	Sales Expense		(1,014,000)	(28,622)			
23	Admin & General Expense						
24	Other						
25	Total Oper and Maint Expenses	0	(1,025,965)	(151,671)	0	79,956	152
26							
27	Depreciation Expense				(545,635)		
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes					140	22
31	State and Other Taxes		(1,754)			140	22
32	Total Taxes Other Than Income Tax	0	(1,754)	0	0	140	22
33							
34	State Income Taxes		960	10,617	0	63	887
35	Normal and Surtax	0			38,000		
36	Deferred Inc Tax - Net					63	887
37	Total State Income Tax Expense	0	960	10,617	38,000		
38							
39	Federal Income Taxes		4,466	49,369	0	294	4,126
40	Normal and Surtax	0			178,000		
41	Deferred Inc Tax - Net						
42	Amortization of Investment Tax Credit		4,466	49,369	178,000	294	4,126
43	Total Federal Income Tax Expense	0	4,466	49,369	178,000		
44	Total Oper. Expenses and Tax	0	(1,022,293)	(91,685)	(329,635)	80,453	5,187
45							
46	AFUDC Offset	362,148	0	0	0	0	0
47							
48	Net Operating Income	362,148	8,293	91,685	329,635	547	7,662
49							

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD REVENUE TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.1a

SCHEDULE D-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period revenue to the level of revenue in the forecast period.	
Base Revenue	To Sch D-1 Summary <-- \$ 648,511
Gas Cost Revenue	To Sch D-1 Summary <-- 9,796,349
Other Revenue	To Sch D-1 Summary <-- <u>(6,765,514)</u>
Total Revenue Adjustment	\$ 3,679,346
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ 3,679,346</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD PURCHASED GAS COST TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPD-2.2a

SCHEDULE D-2.2  
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WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period liquefied petroleum gas and purchase gas costs to the level of costs in the forecast period.	
Liquefied Petroleum Gas	\$ (1,013)
Purchased Gas	<u>10,213,505</u>
Total Purchased Gas Cost Expenses	\$ 10,212,492
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 10,212,492</u>

(A) Allocation Code - DALL



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD OTHER PRODUCTION EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPD-2.3a

SCHEDULE D-2.3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period other production expenses to the level of expenses in the forecast period.

Other Production Expenses	\$	21,443
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 21,443</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD OTHER GAS SUPPLY EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
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SCHEDULE D-2.4  
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WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period other gas supply expenses to the level of expenses in the forecast period.

Other Gas Supply Expenses	\$	23,304
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 23,304</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD TRANSMISSION EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.5a

SCHEDULE D-2.5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period transmission expenses to the level of expenses in the forecast period.

Distribution Expenses	\$	26,251
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 26,251</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD DISTRIBUTION EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPD-2.6a

SCHEDULE D-2.6  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period distribution expenses to the level of expenses in the forecast period.	
Distribution Expenses	\$ 1,320,193
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 1,320,193</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.7a

SCHEDULE D-2.7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period customer accounts expenses to the level of expenses in the forecast period.

Customer Accounts Expenses	\$	646,377
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 646,377</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD CUSTOMER SERVICE & INFORMATION EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.8a

SCHEDULE D-2.8  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period customer service & information expense to the level of expenses in the forecast period.	
Customer Service & Information Expenses	\$ 41,163
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 41,163</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD SALES EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.9a

SCHEDULE D-2.9  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To adjust base period sales  
expense to the level of expenses in the forecast period.

Sales Expenses

\$ 54,421

Jurisdictional allocation percentage (A)

100.000%

Jurisdictional amount

To Sch D-1 Summary <---

\$ 54,421

(A) Allocation Code -

DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD A&G EXPENSES TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.10a

SCHEDULE D-2.10  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period A&G expense to the level of expenses in the forecast period.	
A&G Expenses	\$ (699,796)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (699,796)</u>

(A) Allocation Code - DALL



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE OTHER OPERATING EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.11a

SCHEDULE D-2.11  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period other operating expense to the level in the forecast period.	
Jobbing Expense	\$ (120,199)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (120,199)</u>
(A) Allocation Code -	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD DEPRECIATION EXPENSE TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.12a

SCHEDULE D-2.12  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period depreciation expense to the level of expenses in the forecast period.

Depreciation Expense	\$	697,825
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 697,825</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST BASE PERIOD OTHER TAX EXPENSE TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.13a

SCHEDULE D-2.13  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period other tax expense to the level of the forecast period.	
Other Federal Taxes	\$ 88,219
State and Other Taxes	<u>1,352,097</u>
Total Taxes Other than Income Taxes	\$ 1,440,316
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 1,440,316</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUST INCOME TAX EXPENSE TO FORECAST PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.14a

SCHEDULE D-2.14  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period income tax expense to the level of the forecast period.	
State Income Taxes	
Current	\$ 530,815
Deferrals - Schedule E1	95,132
Federal Income Taxes - Current	
Current	\$ 479,554
Deferrals - Schedule E1	(1,717,218)
Amort of ITC - Schedule E1	<u>67,837</u>
Total Income Taxes	\$ (543,880)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (543,880)</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
INJURIES AND DAMAGES  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.15a, WPD-2.15b

SCHEDULE D-2.15  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To adjust injuries and damages liability expenses to the average actual experienced during the ten year period ending November 2004.	
Total	\$ 143,957
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>143,957</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
RATE CASE EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE F-6, WPD-2.16a.

SCHEDULE D-2.16  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the estimated cost of presenting this case as reflected on Schedule F-6, amortized over a three year period.	
Total	\$ 65,000
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>65,000</u>
(A) Allocation Code - DALL	

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE AFFILIATED COMPANY RENTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).: WPD-2.17a

SCHEDULE D-2.17  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To annualize affiliated company rental revenue and expenses.	
Rental Revenue	\$ 1,097,076
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 1,097,076</u>
Rent Expense	\$ 387,624
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 387,624</u>
(A) Allocation Code -	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE UNCOLLECTIBLE ACCOUNT EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.17a

SCHEDULE D-2.17  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in uncollectible accounts expense at 1.18% as shown on Schedule H which would result from the change in revenue of \$1,097,076 as shown on Schedule D-2.17 (Page 1 of 3).	
Total	\$ 12,945
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 12,945</u>
(A) Allocation Code - DALL	



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE TAXES OTHER THAN INCOME TAX  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.17a

SCHEDULE D-2.17  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in KPSC maintenance tax which would result from the change in revenue of \$1,097,076 as shown on Schedule D-2.17. (Page 1 of 3) (\$1,097,076 x 0.173%.)	
Total	\$ 1,898
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ← <u>\$ 1,898</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
INTEREST EXPENSE DEDUCTIBLE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.18a, WPD-2.18b

SCHEDULE D-2.18  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect federal income taxes at 35% due to interest deductible for tax purposes being based on allocated interest costs based on Proforma interest charges as contained on Schedule J-1.	
Total	\$ 67,645
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 67,645</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
INTEREST EXPENSE DEDUCTIBLE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.18a, WPD-2.18b

SCHEDULE D-2.18  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To reflect state income taxes at 7.0% due to interest deductible for tax purposes being based on allocated interest costs based on Proforma interest charges as contained on Schedule J-1.	
Total	\$ 14,547
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <— <u>\$ 14,547</u>
(A) Allocation Code -	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 ELIMINATE REVENUES RELATED TO FACILITIES DEVOTED  
 TO OTHER THAN ULH&P CUSTOMERS  
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
 TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
 WORK PAPER REFERENCE NO(S): WPD-2.19a through WPD-2.19g

SCHEDULE D-2.19  
 PAGE 1 OF 6  
 WITNESS RESPONSIBLE:  
 W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of revenues related to facilities devoted to other than ULH&P customers.	
Other Revenue	\$ (439,140)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---- <u>\$ (439,140)</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE O&M RELATED TO FACILITIES DEVOTED  
TO OTHER THAN ULH&P CUSTOMERS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.19a through WPD-2.19g

SCHEDULE D-2.19  
PAGE 2 OF 6  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of O&M expenses and associated payroll overheads related to facilities devoted to other than ULH&P customers.	
Production Expenses	To Sch D-1 Summary <---- \$ (72,910)
Distribution Expenses	To Sch D-1 Summary <---- (297,515)
Total	<u>\$ (370,425)</u>
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ (370,425)</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE SOCIAL SECURITY TAXES RELATED TO FACILITIES DEVOTED  
TO OTHER THAN ULH&P CUSTOMERS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.19a through WPD-2.19g

SCHEDULE D-2.19  
PAGE 3 OF 6  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of Social Security Taxes on labor expenses related to facilities devoted to other than ULH&P customers.	
Other Federal Taxes	\$ (7,248)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---- <u>\$ (7,248)</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 ELIMINATE PROPERTY TAX RELATED TO FACILITIES DEVOTED  
 TO OTHER THAN ULH&P CUSTOMERS  
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
 TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
 WORK PAPER REFERENCE NO(S): WPD-2.19a through WPD-2.19g

SCHEDULE D-2.19  
 PAGE 4 OF 6  
 WITNESS RESPONSIBLE:  
 W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of Property Tax related to facilities devoted to other than ULH&P customers.	
State and Other Taxes	\$ (53,805)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---- <u>\$ (53,805)</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE KPSC MAINTENANCE TAX RELATED TO FACILITIES DEVOTED  
TO OTHER THAN ULH&P CUSTOMERS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.19a through WPD-2.19g

SCHEDULE D-2.19  
PAGE 5 OF 6  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in KYPSC maintenance tax which would result from the change in revenue of (\$439,140) as shown on Schedule D-2.19. (Page 1 of 3) ((\$439,140) x 0.173%.)	
Total	\$ (760)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <-- <u>\$ (760)</u>
(A) Allocation Co: DALL	



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE DEFERRED TAXES RELATED TO FACILITIES DEVOTED  
TO OTHER THAN ULH&P CUSTOMERS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.19a through WPD-2.19g

SCHEDULE D-2.19  
PAGE 6 OF 6  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of state and federal deferred taxes which are related to facilities devoted to other than ULH&P customers.	
<b>State</b>	
Deferrals:	
Lib. Depreciation	21,477
To Sch D-1 Summary <---	<u>21,477</u>
<b>Federal</b>	
Deferrals:	
Lib. Depreciation	99,868
To Sch D-1 Summary <---	<u>99,868</u>
Total Deferred Taxes	121,345
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u><u>121,345</u></u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZATION OF AFUDC ASSOCIATED WITH CWIP  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.20a

SCHEDULE D-2.20  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect annualization of AFUDC related to \$4,120,000 CWIP subject to AFUDC for the 13-month average as of September 30, 2006 as shown on Schedule B-4 times the rate of return of 8.79% as shown on Schedule J-1, page 2. Per Commission precedent this adjustment is made to after tax operating income.	
Total	\$ 362,148
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ← <u>\$ 362,148</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE DSM REVENUE & EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.21a

SCHEDULE D-2.21  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of revenues and expenses recovered through the DSM rider mechanism.	
DSM Revenue	\$ (1,014,000)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (1,014,000)</u>
DSM Expense	\$ (1,014,000)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (1,014,000)</u>

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE UNCOLLECTIBLE ACCOUNT EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.21a

SCHEDULE D-2.21  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in uncollectible accounts expense at 1.18% as shown on Schedule H which would result from the change in revenue of (\$1,014,000) as shown on Schedule D-2.21 (Page 1 of 3).	
Total	\$ (11,965)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(11,965)</u>
(A) Allocation Code -	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE TAXES OTHER THAN INCOME TAX  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.21a

SCHEDULE D-2.21  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in KPSC maintenance tax which would result from the change in revenue of (\$1,014,000) as shown on Schedule D-2.21. (Page 1 of 3) ((\$1,014,000) x 0.173%.)	
Total	\$ (1,754)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(1,754)</u>
(A) Allocation Code - DALL	

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE MISCELLANEOUS EXPENSES  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.22a

SCHEDULE D-2.22  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate miscellaneous expenses from the forecasted test period based on past Commission precedent.	
Distribution Expense	\$ (453)
Customer Service & Information Expense	(72,070)
Sales Expense	(50,526)
A&G Expense	<u>(28,622)</u>
Total Miscellaneous Expense Adjustment	To Sch D-1 Summary <-- \$ (151,671)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ (151,671)</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE DEPRECIATION EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.23a

SCHEDULE D-2.23  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the adjustment to annualized depreciation expense as calculated on Schedule B-3.2 based on 13 month average plant at September 30, 2006.	
Total	\$ (545,635)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ← <u>\$ (545,635)</u>
(A) Allocation Code -	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE DEPRECIATION EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.23b

SCHEDULE D-2.23  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To reflect the adjustment to state deferred taxes as a result of the annualization adjustment for depreciation from Schedule B-3.2 based on plant at September 30, 2006.

State Deferred Tax	\$	38,000
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	\$ <u>38,000</u>

(A) Allocation Code - DALL



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE DEPRECIATION EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPD-2.23b

SCHEDULE D-2.23  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the adjustment to federal deferred taxes as a result of the annualization adjustment for depreciation from Schedule B-3.2 based on plant at September 30, 2006.	
Federal Deferred Tax	\$ 178,000
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 178,000</u>
(A) Allocation Code -	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ELIMINATE UNBILLED REVENUE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPC-2b, WPD-2.24a

SCHEDULE D-2.24  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate unbilled revenue and gas costs.	
Unbilled Base Revenue	\$ 2,000
Unbilled GCR Revenue	<u>79,000</u>
Total Unbilled Revenue	\$ 81,000
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 81,000</u>
Unbilled Gas Costs	\$ 79,000
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 79,000</u>

(A) Allocation Code -

DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE UNCOLLECTIBLE ACCOUNT EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.24a

SCHEDULE D-2.24  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in uncollectible accounts expense at 1.18% as shown on Schedule H which would result from the change in revenue of \$81,000 as shown on Schedule D-2.24 (Page 1 of 3).	
Total	\$ 956
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>956</u>
(A) Allocation Code - DALL	

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE TAXES OTHER THAN INCOME TAX  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPD-2.24a

SCHEDULE D-2.24  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in KPSC maintenance tax which would result from the change in revenue of \$81,000 as shown on Schedule D-2.24. (Page 1 of 3) (\$81,000 x 0.173%.)	
Total	\$ 140
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 140</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE OTHER REVENUE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.25a

SCHEDULE D-2.25  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
J. R. BAILEY

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the proposed increase in bad check and reconnection charge revenues as shown on Schedule M.	
Bad Check Charges	\$ 8,182
Reconnection Charges	<u>4,667</u>
Total Other Revenue	\$ 12,849
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 12,849</u>

(A) Allocation Code -

DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE UNCOLLECTIBLE ACCOUNT EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.25a

SCHEDULE D-2.25  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
J. R. BAILEY

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the change in uncollectible accounts expense at 1.18% as shown on Schedule H which would result from the change in revenue of \$12,849 as shown on Schedule D-2.25 (Page 1 of 3).	
Total	\$ 152
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>152</u>
(A) Allocation Code - DALL	

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ANNUALIZE TAXES OTHER THAN INCOME TAX  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISD  
WORK PAPER REFERENCE NO(S): WPD-2.25a

SCHEDULE D-2.25  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
J. R. BAILEY

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To reflect the change in KPSC maintenance tax which would result from the change in revenue of \$12,849 as shown on Schedule D-2.25. (Page 1 of 3) (\$12,849 x 0.173%.)	
Total	\$ 22
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 22</u>

(A) Allocation Code - DALL

THE UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 2005-00042

SUMMARY OF JURISDICTIONAL FACTORS

OPERATING INCOME

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE D-3  
 PAGE 1 OF 1  
 WITNESS RESPONSIBLE:  
 P. F. OCHSNER

DATA: BASE PERIOD "X" FORECASTED PERIOD  
 TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
 WORK PAPER REFERENCE NO(S)::

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION CODE	JURISDICTIONAL FACTOR %	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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Not Applicable - 100% Jurisdictional



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
JURISDICTIONAL STATISTICS  
OPERATING INCOME  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE D-4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
P. F. OCHSNER

LINE NO.	ALLOCATION FACTOR	STATISTIC TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %	WORK PAPER REFERENCE
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Not Applicable - 100% Jurisdictional

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES  
OPERATING INCOME  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE D-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
P. F. OCHSNER

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURE APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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The procedures used are the same as those used in the Company's prior proceeding, Case No. 2001-092.



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE E-1  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
A. J. TOROK

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPE-1a, WPE-1b

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD (1)	ADJUSTMENTS (2)	FORECAST PERIOD (3)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECAST PERIOD (5)	ADJUSTMENTS (6)	ADJUSTED (7)	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal and State Income Taxes	16,137,322	(9,984,444)	6,152,878	1,203,354	7,356,232	13,858,689	21,214,921	
2	Adjustment for Non-Jurisdictional Account	(544,709)	532,897	(11,812)		(11,812)	0	(11,812)	
3	Net Income Before Federal and State Income Tax	15,592,613	(9,451,547)	6,141,066	1,203,354	7,344,420	13,858,689	21,203,109	
4	Reconciling Items:								
5	Interest Charges	(1,889,557)	(2,181,443)	(4,071,000)	207,817	(3,863,183)	0	(3,863,183)	
6	Net Interest Charges	(1,889,557)	(2,181,443)	(4,071,000)	207,817	(3,863,183)	0	(3,863,183)	
7	Tax Depreciation	(19,710,835)	5,169,835	(14,541,000)	306,815	(14,234,185)	0	(14,234,185)	
8	Book Depreciation	8,688,175	697,825	9,386,000	(545,635)	8,840,365	0	8,840,365	
9	Excess of Tax over Book Depreciation	(11,022,660)	5,867,660	(5,155,000)	(238,820)	(5,393,820)	0	(5,393,820)	
10	Other Reconciling Items:								
11	Amortization of Loss on Reacquired Debt	68,140	27,860	96,000	0	96,000	0	96,000	
12	Loss on ACRS	(106,925)	106,925	0	0	0	0	0	
13	Deferred Fuel Cost - PGA	2,044,439	(2,122,439)	(78,000)	0	(78,000)	0	(78,000)	
14	Other	797,853	(797,853)	0	0	0	0	0	
15	Total Other Reconciling Items	2,803,507	(2,785,507)	18,000	0	18,000	0	18,000	
16	Total Reconciling Items	(10,108,710)	900,710	(9,208,000)	(31,003)	(9,239,003)	0	(9,239,003)	

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
A. J. TOROK

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPE-1a, WPE-1b

LINE NO.	DESCRIPTION	AT CURRENT RATES			AT PROPOSED RATES			
		BASE PERIOD (1) (\$)	ADJUSTMENTS (2) (\$)	FORECAST PERIOD (3) (\$)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECAST PERIOD (5)	ADJUSTMENTS (6) (\$)	ADJUSTED (7) (\$)
1	Operating Income before Federal and State Income Tax from Page 1	15,592,613	(9,451,547)	6,141,066	1,203,354	7,344,420	13,858,689	21,203,109
3	Total Reconciling Items from Page 1	(10,108,710)	900,710	(9,208,000)	(31,003)	(9,239,003)	0	(9,239,003)
5	Federal Taxable Income before State Income Tax to Page 3	5,483,903	(6,550,837)	(3,066,934)	1,172,351	(1,894,583)	13,858,689	11,964,106
8	Kentucky Income Tax Adjustments:							
9	Kentucky Tax Inc. Adjustment - Misc	8,755,561	(8,755,561)	0	0	0	0	0
10	Total Kentucky Income Tax Adjustments	8,755,561	(8,755,561)	0	0	0	0	0
12	Kentucky Taxable Income - Gas	14,239,464	(17,306,398)	(3,066,934)	1,172,351	(1,894,583)	13,858,689	11,964,106
14	Kentucky Taxable Income - Other	0	0	0	0	0	0	0
15	Total Kentucky Taxable Income	14,239,464	(17,306,398)	(3,066,934)	1,172,351	(1,894,583)	13,858,689	11,964,106
17	Kentucky Income Tax @ 7. % (A)	1,002,554	(1,217,554)	(215,000)	82,064	(132,936)	970,108	837,172
18	Surtax Credit	37,521	(37,521)	0	0	0	0	0
19	Ohio Income Tax	401	(401)	0	0	0	0	0
20	State Income Tax - Deductible to Page 3	1,040,476	(1,255,476)	(215,000)	82,064	(132,936)	970,108	837,172
21	Prior Year Adjustments	(1,087,381)	1,087,381	0	0	0	0	0
22	State Income Tax - Current to Page 3	(46,905)	(168,095)	(215,000)	82,064	(132,936)	970,108	837,172

(A) Calculation may be different due to rounding.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE E-1  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
A. J. TOROK

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPE-1a, WPE-1b

LINE NO.	DESCRIPTION	AT CURRENT RATES			AT PROPOSED RATES			
		BASE PERIOD (1)	ADJUSTMENTS (2)	FORECAST PERIOD (3)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECAST PERIOD (5)	ADJUSTMENTS (6)	ADJUSTED (7)
		(\$)	(\$)	(\$)			(\$)	(\$)
1	State Income Tax - Current from Page 2	(46,905)	(168,095)	(215,000)	82,064	(132,936)	970,108	837,172
2	Deferred State Income Taxes - Net	258,868	95,132	354,000	16,523	370,523	0	370,523
4	Total State Income Tax Expense	211,963	(72,963)	139,000	98,587	237,587	970,108	1,207,695
7	Federal Taxable Income before State Income Tax from Page 2	5,483,903	(8,550,837)	(3,066,934)	1,172,351	(1,894,583)	13,858,689	11,964,106
10	State Income Tax Deductible from Page 2	1,040,476	(1,255,476)	(215,000)	82,064	(132,936)	970,108	837,172
12	Federal Taxable Income	4,443,427	(7,295,361)	(2,851,934)	1,090,287	(1,761,647)	12,888,581	11,126,934
13	Federal Income Tax @ 35% (A)	1,555,212	(2,553,212)	(998,000)	381,602	(616,398)	4,511,003	3,894,605
14	Interperiod Income Tax Allocation	214,852	(214,852)	0	0	0	0	0
15	Fuel Tax Credit	2,320	(2,320)	0	0	0	0	0
16	Prior Year Adjustments	2,353,593						
17	Federal Income Tax - Current	1,772,384	(2,770,384)	(998,000)	381,602	(616,398)	4,511,003	3,894,605
18	Deferred Federal Income Taxes - Net	3,399,218	(1,717,218)	1,682,000	78,132	1,760,132	0	1,760,132
19	Amortization of Investment Tax Credit	(67,837)	67,837	0	0	0	0	0
20	Interperiod Income Tax Allocation	(23,880)						
21	Total Federal Income Tax Expense	5,079,885	(4,419,765)	684,000	459,734	1,143,734	4,511,003	5,654,737

(A) Calculation may be different due to rounding.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BEFORE ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NO(S):

SCHEDULE E-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. J. TOROK

LINE NO.	ACCOUNT TITLE	TOTAL UTILITY (1)	JURISDIC- TIONAL % (2)	JURISDICTION (3)	JURISDICTIONAL CODE/EXPLANATION (4)
		(\$)		(\$)	

Not Applicable - 100% Jurisdictional





THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
SOCIAL AND SERVICE CLUB DUES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE F-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	ACCOUNT NO.	SOCIAL ORGANIZATION/ SERVICE CLUB	BASE PERIOD			FORECAST PERIOD		
			TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT	AMOUNT (\$)	TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT	AMOUNT (\$)
1		Allocated to ULH&P						
2	426590	Athletic Club of Columbus	109.57	100.00	109.57	0.00	100.00	0.00
3	426590	Bankers Club	530.52	100.00	530.52	0.00	100.00	0.00
4	426590	Cincinnati Athletic Club	37.90	100.00	37.90	0.00	100.00	0.00
5	426590	Cincinnati Sports Club	28.32	100.00	28.32	0.00	100.00	0.00
6	426590	Commonwealth Club	11.12	100.00	11.12	0.00	100.00	0.00
7	426590	Harvard Club of New York City	17.12	100.00	17.12	0.00	100.00	0.00
8	426590	Lotos Club	41.94	100.00	41.94	0.00	100.00	0.00
9	426590	Optimist Club of Newport	48.13	100.00	48.13	0.00	100.00	0.00
10	426590	Rotary Club	27.02	100.00	27.02	0.00	100.00	0.00
11	426590	The Commercial Club of Cinti	75.24	100.00	75.24	0.00	100.00	0.00
12	426590	The University Club of Cincinnati	61.72	100.00	61.72	0.00	100.00	0.00
13	426590	Employee Expense Reimbursement	3,089.52	100.00	3,089.52	0.00	100.00	0.00
14	426510	Various Budgeted Items	0.00	100.00	0.00	216.00	100.00	216.00
15	910000	Various Budgeted Items	0.00	100.00	0.00	1,016.00	100.00	1,016.00
16	921000	Various Budgeted Items	0.00	100.00	0.00	896.00	100.00	896.00
17			<u>4,078.12</u>		<u>4,078.12</u>	<u>2,128.00</u>		<u>2,128.00</u>

(A) Allocation Code DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
CHARITABLE CONTRIBUTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION	BASE PERIOD			FORECAST PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
			(\$)	PERCENT (A)	AMOUNT (\$)	(\$)	PERCENT (A)	AMOUNT (\$)
1	<u>ULH&amp;P Direct</u>							
2	426120	Wintercare	16,375.37	100.00	16,375.37	0.00	100.00	0.00
3	903000	Wintercare	868.75	100.00	868.75	0.00	100.00	0.00
4	903090	Wintercare	600.77	100.00	600.77	0.00	100.00	0.00
5								
6	<u>Allocated to ULH&amp;P</u>							
7	426590	55th Presidential Inaugural Comm.	6,975.00	100.00	6,975.00	0.00	100.00	0.00
8	426590	Adams Lutheran Church	9.02	100.00	9.02	0.00	100.00	0.00
9	426590	American Heart Association	27.90	100.00	27.90	0.00	100.00	0.00
10	426590	American Identity	17.88	100.00	17.88	0.00	100.00	0.00
11	426590	American Red Cross	8.16	100.00	8.16	0.00	100.00	0.00
12	426590	Cincinnati Reds	54.45	100.00	54.45	0.00	100.00	0.00
13	426590	Cinti Museum Center	106.30	100.00	106.30	0.00	100.00	0.00
14	426590	Cinti Reds Hall of Fame Museum	20.93	100.00	20.93	0.00	100.00	0.00
15	426590	Cincinnati State Foundation	362.50	100.00	362.50	0.00	100.00	0.00
16	426590	Culinary Productions Limited	11.82	100.00	11.82	0.00	100.00	0.00
17	426590	Down Syndrome Assoc of Gr Cinti	136.95	100.00	136.95	0.00	100.00	0.00
18	426590	Fast Advertising Inc.	10.35	100.00	10.35	0.00	100.00	0.00
19	426590	Greater Cincinnati Master Calendar	1.53	100.00	1.53	0.00	100.00	0.00
20	426590	Indiana University Foundation	362.50	100.00	362.50	0.00	100.00	0.00
21	426590	Indianapolis Bar Foundation	81.36	100.00	81.36	0.00	100.00	0.00
22	426590	IU Alumni Club of Cincinnati	45.65	100.00	45.65	0.00	100.00	0.00
23	426590	Junior Achievement	55.80	100.00	55.80	0.00	100.00	0.00
24	426590	Life Center Organ Donor Netwk	51.38	100.00	51.38	0.00	100.00	0.00
25	426590	Mardi Gras for Homeless Children	25.32	100.00	25.32	0.00	100.00	0.00
26	426590	Metropolitan Educ Training Svc	31.30	100.00	31.30	0.00	100.00	0.00
27	426590	National Assoc of Mfgs	228.25	100.00	228.25	0.00	100.00	0.00
28	426590	Natl Assoc of Women Judges	169.50	100.00	169.50	0.00	100.00	0.00
29	426590	NCCJ	12.23	100.00	12.23	0.00	100.00	0.00
30	426590	Playhouse in the Park	9.49	100.00	9.49	0.00	100.00	0.00
31	426590	Regional Youth Leadership	8.37	100.00	8.37	0.00	100.00	0.00
32	426590	Ronald McDonald House	32.15	100.00	32.15	0.00	100.00	0.00
33	426590	Rose Hulman Institute of Technology	435.00	100.00	435.00	0.00	100.00	0.00
34	426590	Rotary Club	5.01	100.00	5.01	0.00	100.00	0.00
35	426590	St. Joseph Orphanage	43.16	100.00	43.16	0.00	100.00	0.00
36	426590	St. Paul Elder Services	6.33	100.00	6.33	0.00	100.00	0.00
37	426590	Talbert House	45.65	100.00	45.65	0.00	100.00	0.00
38	426590	Taste of the Arts	6.43	100.00	6.43	0.00	100.00	0.00
39	426590	The Ohio State University	435.00	100.00	435.00	0.00	100.00	0.00
40	426590	The Purdue Foundation	870.00	100.00	870.00	0.00	100.00	0.00
41	426590	The University of Cincinnati	1,232.50	100.00	1,232.50	0.00	100.00	0.00
42	426590	UC Foundation	41.70	100.00	41.70	0.00	100.00	0.00
43	426590	United Way	5.56	100.00	5.56	0.00	100.00	0.00
44	426590	Various Budgeted Items	0.00	100.00	0.00	0.00	100.00	0.00
45								
46		Total Charitable Contributions	<u>29,827.32</u>		<u>29,827.32</u>	<u>0.00</u>		<u>0.00</u>

(A) Allocation Code DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
INITIATION FEES/COUNTRY CLUB EXP.  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE F-2.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	ACCOUNT NO.	PAYEE ORGANIZATION	BASE PERIOD		FORECAST PERIOD (B)	
			TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (A) %	TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (A) %
1	<u>ULH&amp;P Direct</u>					
2	426590	Bankers Club	222.99	100.00	222.99	100.00
3	426590	Metropolitan Club	1,425.01	100.00	1,425.01	100.00
4						
5	<u>Allocated to ULH&amp;P</u>					
6	426590	Five Seasons Country Club	169.36	100.00	169.36	100.00
7	426590	Frankfort Country Club	1,407.10	100.00	1,407.10	100.00
8	426590	Highland Country Club Inc	3,600.00	100.00	3,600.00	100.00
9	426590	Hyde Park Golf & Country Club	343.19	100.00	343.19	100.00
10	426590	Ivy Hills Country Club	469.27	100.00	469.27	100.00
11	426590	Kenwood Country Club	450.74	100.00	450.74	100.00
12	426590	Metropolitan Club	1,720.64	100.00	1,720.64	100.00
13	426590	Queenwood Golf Club	974.73	100.00	974.73	100.00
14	426590	Queen City Club	1,024.36	100.00	1,024.36	100.00
15	426590	Royal Oak Country Club	522.74	100.00	522.74	100.00
16	426590	Summit Hills Country Club Inc	400.65	100.00	400.65	100.00
			<u>12,730.78</u>		<u>12,730.78</u>	<u>0.00</u>

(A) Allocation Code DALL  
(B) No Initiation Fees/Country Club Expenses are included in either the base period or forecasted period operating expenses.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EMPLOYEE PARTY, OUTING, & GIFT EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE F-2.3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S)::

LINE NO.	ACCOUNT NO.	EMPLOYEE EXPENDITURES	BASE PERIOD		FORECAST PERIOD	
			TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (A) %	TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (A) %
1	Allocated to ULH&P					
2	921270	The Robbins Company	95.58	100.00	95.58	100.00
3	926990	The Robbins Company	791.67	100.00	791.67	100.00
4	926990	The Robbins Company	1.76	100.00	1.76	100.00
5	926990	The Robbins Company	5,151.34	100.00	5,151.34	100.00
6	880200	The Robbins Company	1,169.85	100.00	1,169.85	100.00
7	Various	Various Budgeted Items	0.00	100.00	0.00	100.00
8		Total Employee Party & Gift Expense	7,210.20		7,210.20	
9					777.00	

(A) Alloc Code DALL

THE UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 2005-00042

CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE

FOR THE TWELVE MONTHS ENDED MAY 31, 2005

FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE F-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2.1

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD		FORECAST PERIOD	
			TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (A) %	TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (A) %
1		<b>Customer Service And Informational Expenses</b>				
2	907090	Marketing Cust Asst	50,587	100.000	0	100.000
3	908090	Customer Assistance	106,111	100.000	143,382	100.000
4	909090	Community Affairs	1,013	100.000	50,526	100.000
5	910090	Misc Cust Serv and Info	196,867	100.000	201,833	100.000
6		Total Customer Service and Informational Expenses	<u>354,578</u>		<u>395,741</u>	
7						
8		<b>Sales Expense</b>				
9	911090	Marketing Operations	40,142	100.000	118,574	100.000
10	912090	Energy Marketing	46	100.000	0	100.000
11	913090	Marketing/Customer Reltns	14,047	100.000	11,154	100.000
12	916090	Miscellaneous Sales Exp	1,035,072	100.000	1,014,000	100.000
13		Total Sales Expense	<u>1,089,307</u>		<u>1,143,728</u>	
14						
15		<b>General Advertising Expense</b>				
16	930202	General & Misc Media	138,919	100.000	129,708	100.000
17	930290	General Misc	89,755	100.000	0	100.000
18		Total General Advertising Expense	<u>228,674</u>		<u>129,708</u>	

(A) Alloc Code DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADVERTISING  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-4a, WPF-4b

SCHEDULE F-4  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ITEM (A)	SALES OR					RATE CASE (E)	OTHER (F)	TOTAL (G)
		PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)					
1	<u>Newspaper</u>						7,989	7,989	
2									
3	<u>Magazines and Other</u>						167	167	
4									
5	<u>Television</u>						31,447	31,447	
6									
7	<u>Radio</u>						1,282	1,282	
8									
9	<u>Direct Mail</u>								
10									
11	<u>Sales Aids</u>						472	472	
12									
13	<u>Other</u>								
14									
15	Total	0	0	0	0	0	41,357	41,357	
16									
17	Amount Assigned to	0	0	0	0	0	41,357	41,357	
18	KY Retail								

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
ADVERTISING  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-4a, WPF-4b

SCHEDULE F-4  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	ITEM (A)	SALES OR				RATE CASE (E)	OTHER (F)	TOTAL (1) (G)
		PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)				
1	<u>Newspaper</u>							
2								
3	<u>Magazines and Other</u>							
4								
5	<u>Television</u>							
6								
7	<u>Radio</u>							
8								
9	<u>Direct Mail</u>							
10								
11	<u>Sales Aids</u>							
12							118,661	118,661
13	<u>Undetermined</u>							
14								
15	Total	0	0	0	0	0	118,661	118,661
16								
17	Amount Assigned to							
18	KY Retail	0	0	0	0	0	118,661	118,661

Notes:  
(1) Eliminated on Schedule D-2.22.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
PROFESSIONAL SERVICES EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE F-5  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-5a, WPF-5b

Line No.	Description	Expense Breakdown				Total Company Unadjusted (\$)	Juris. Allocation %	Jurisdictional Unadjusted (\$)	Adjustments (\$)	Jurisdictional Adjusted (\$)	Allocation Code
		Rate Case	Annual Audit	Other							
1											
2	Legal	0	0	1,098	1,098	100.000	1,098	0	1,098	DALL	
3											
4	Engineering	0	0	0	0	100.000	0	0	0	DALL	
5											
6	Accounting	0	0	1,221	1,221	100.000	1,221	0	1,221	DALL	
7											
8	Other	0	0	849,407	849,407	100.000	849,407	0	849,407	DALL	
9											
10	Total	0	0	851,726	851,726		851,726	0	851,726		



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
PROFESSIONAL SERVICES EXPENSES  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE F-5  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-5a, WPF-5b

Line No.	Description	Expense Breakdown			Total Company Unadjusted (\$)	Juris. Allocation %	Jurisdictional Unadjusted (\$)	Adjustments (\$)	Jurisdictional Adjusted (\$)	Allocation Code
		Rate Case (\$)	Annual Audit (\$)	Other (\$)						
1										
2	Legal	0	0	15,176	100.000	15,176	0	15,176	DALL	
3										
4	Engineering	0	0	0	100.000	0	0	0	DALL	
5										
6	Accounting	0	0	5,097	100.000	5,097	0	5,097	DALL	
7										
8	Other	0	0	707,647	100.000	707,647	0	707,647	DALL	
9										
10	Total	0	0	727,920		727,920	0	727,920		

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
RATE CASE EXPENSE  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-6  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

COMPARISON OF PROJECTED EXPENSES ASSOCIATED WITH THE CURRENT CASE TO PRIOR RATE CASES							
LINE NO.	ITEM OF EXPENSE	CASE NO.	CASE NO.		CASE NO.		JUSTIFICATION OF SIGNIFICANT CHANGE
		2005-00042	2001-092	ESTIMATE	ACTUAL	ESTIMATE	
1	Legal	25,000	114,159	125,000	28,965	50,000	
2	Accounting (Depreciation Study)	15,000	17,391	15,000	0	0	
3	Consultants	60,000	358,219	300,000	0	0	
4	Rate of Return Studies	40,000	41,639	10,000	0	0	
5	Cost of Service Studies	0	0	0	0	0	
6	Publish Legal Notice	5,000	1,019	25,000	0	15,000	
7	Transportation, Lodging, Meals	10,000	8,243	10,000	93	3,000	
8	Miscellaneous	40,000	39,103	10,000	5,533	15,000	
9	Total	<u>195,000</u>	<u>579,773</u>	<u>495,000</u>	<u>34,591</u>	<u>83,000</u>	

10  
11

12  
13  
14

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

15  
16  
17  
18

RATE CASE	TOTAL TO BE AMORTIZED	OPINION / ORDER DATE	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	AMORT. DURING FORECAST PERIOD
CURRENT CASE	195,000	-	3 YEAR	0	65,000
CASE NO. 2001-0092					
AMRP Study Costs (A)	320,428	3/13/2002	10 YEAR	146,878	32,040
Other (B)	259,345	3/13/2002	3 YEAR	259,345	0
CASE NO. 92-346	34,591	10/2/1990	3 YEAR	34,591	0
State Fuel Hearings and Other					0
Total per Books			To WPD-2.16a ←		<u>97,040</u> (C)

19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29

(A) Amortization of AMRP study costs will end in January 2012.  
(B) Amortization of other rate case expenses will end in January 2005.  
(C) Represents rate case expense included on Schedule C-2, as adjusted.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
CIVIC, POLITICAL AND RELATED ACTIVITIES  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

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LINE NO.	ITEM (A)	AMOUNT (B)
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No Political Expenses are included in test year operating expenses.



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
PAYROLL COSTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE G-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSES				
		TOTAL COMPANY UNADJUSTED	JURISDICTIONAL % (A)	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
1	<b>Base Period:</b>					
2	Payroll Costs					
3	Labor (B)	6,721,114	100.000	6,721,114	(41,556)	6,679,558
4	Employee Benefits					
5	Pension	1,566,020	100.000	1,566,020	0	1,566,020
6	Injuries and Damages	0	100.000	0	0	0
9	401-K Plan	289,008	100.000	289,008		289,008
11	Group Insurance	813,255	100.000	813,255		813,255
12	Other	20,163	100.000	20,163		20,163
13	Total Benefits	<u>2,688,446</u>		<u>2,688,446</u>	<u>0</u>	<u>2,688,446</u>
14						
15	Payroll Taxes					
16	F.I.C.A.	510,482	100.000	510,482		510,482
17	Federal Unemployment	13,425	100.000	13,425	0	13,425
18	State Unemployment	6,739	100.000	6,739	0	6,739
19	Other Payroll Taxes	0	100.000	0	0	0
20	Total Payroll Taxes	<u>530,646</u>		<u>530,646</u>	<u>0</u>	<u>530,646</u>
21	Total Payroll Costs	<u>9,940,206</u>		<u>9,940,206</u>	<u>(41,556)</u>	<u>9,898,650</u>
22						
23	<b>Forecast Period:</b>					
24	Payroll Costs					
25	Labor (B)	6,523,509	100.000	6,523,509	0	6,523,509
26	Employee Benefits					
28	Pension	1,519,978	100.000	1,519,978	0	1,519,978
29	Injuries and Damages	0	100.000	0	0	0
30	401-K Plan	280,511	100.000	280,511	0	280,511
31	Group Insurance	789,345	100.000	789,345	0	789,345
32	Other	280,511	100.000	280,511	0	280,511
33	Total Benefits	<u>2,870,345</u>		<u>2,870,345</u>	<u>0</u>	<u>2,870,345</u>
34						
35	Payroll Taxes					
36	F.I.C.A.	596,440	100.000	596,440	0	596,440
37	Federal Unemployment	15,686	100.000	15,686	0	15,686
38	State Unemployment	7,874	100.000	7,874	0	7,874
39	Other Payroll Taxes	0	100.000	0	0	0
40	Total Payroll Taxes	<u>620,000</u>		<u>620,000</u>	<u>0</u>	<u>620,000</u>
41	Total Payroll Costs	<u>10,013,854</u>		<u>10,013,854</u>	<u>0</u>	<u>10,013,854</u>

(A) Allocation Code: DALL

(B) Does not agree with totals on Schedule G-2 because the total includes an allocation of labor from Cinergy Services Corp.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
TOTAL COMPANY PAYROLL ANALYSIS  
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 1 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Forecast Period	% Change
		2000	2001	2002	2003	2004	2005	2006	Base Period	% Change	% Change		
1	MANHOURS	461,759	477,044	460,261	433,314	432,413	434,815	434,815	0.56%	0.56%	474,582	9.15%	
2	STRAIGHT TIME HOURS	55,086	59,389	51,551	53,026	45,381	42,498	42,498	(6.35)%	(6.35)%	35,005	(17.63)%	
3	OVERTIME HOURS	516,845	536,433	511,812	486,340	477,794	477,313	477,313	(1.76)%	(1.76)%	509,597	6.76%	
4	TOTAL MANHOURS												
5	RATIO OF OVERTIME HOURS TO STRAIGHT TIME HOURS	11.93	12.45	11.20	12.24	10.49	9.77	9.77			7.38		
6	LABOR DOLLARS	108,266	106,765	326,383	153,251	204,600	180,505	180,505	(11.78)%	(11.78)%	0	(100.00)%	
7	OTHER EARNINGS	11,025,218	11,702,821	11,639,201	11,247,689	11,376,644	11,629,827	11,629,827	1.15%	1.15%	12,361,643	6.29%	
8	STRAIGHT TIME DOLLARS	1,493,397	1,641,075	1,464,504	1,573,176	1,373,111	1,307,909	1,307,909	(4.75)%	(4.75)%	1,366,493	4.48%	
9	OVERTIME DOLLARS	12,626,881	13,450,661	13,430,088	12,974,116	12,984,355	13,118,241	13,118,241	1.27%	1.27%	13,728,136	4.65%	
10	TOTAL LABOR DOLLARS												
11	RATIO OF OVERTIME DOLLARS TO STRAIGHT TIME DOLLARS	13.55	14.02	12.56	13.99	12.07	11.25	11.25			11.05		
12	O & M LABOR DOLLARS - GAS	4,308,427	4,278,323	4,166,547	3,948,634	4,181,372	4,336,214	4,336,214	3.70%	3.70%	4,174,069	(3.74)%	
13	RATIO OF O & M LABOR DOLLARS TO TOTAL LABOR DOLLARS	34.12	31.81	31.02	30.43	32.28	33.05	33.05			30.41		

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
TOTAL COMPANY PAYROLL ANALYSIS  
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 2 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Base Period	Forecast Period	% Change	
		2000	% Change	2001	% Change	2002	% Change	2003	% Change	2004	% Change				
21	TOTAL EMPLOYEE BENEFITS	1,120,190	(21.29)%	1,112,364	(0.70)%	1,166,634	4.88%	1,184,590	1.54%	1,588,921	34.13%	1,691,124	6.43%	1,669,628	(1.27)%
22	EMPLOYEE BENEFITS EXPENSE - GAS	1,120,190	(21.29)%	1,112,364	(0.70)%	1,166,634	4.88%	1,184,590	1.54%	1,588,921	34.13%	1,691,124	6.43%	1,669,628	(1.27)%
23	RATIO OF EMPLOYEE BENEFITS EXP TO TOTAL EMPLOYEE BENEFITS	100.00		100.00		100.00		100.00		100.00		100.00		100.00	
25	TOTAL PAYROLL TAXES	947,016	1.28%	1,008,800	6.52%	1,007,256	(0.15)%	973,059	(3.40)%	971,577	(0.15)%	983,868	1.27%	1,029,610	4.65%
26	PAYROLL TAXES EXPENSES - GAS	323,132	18.07%	320,874	(0.70)%	312,481	(2.61)%	296,148	(5.23)%	313,602	5.89%	325,216	3.70%	313,055	(3.74)%
28	RATIO OF PAYROLL TAXES EXP TO TOTAL PAYROLL TAXES	34.12		31.81		31.02		30.43		32.28		33.05		30.41	
30	AVERAGE EMPLOYEE LEVELS														
31	YEAR END EMPLOYEE LEVELS														
33	EMPLOYEE LEVELS BY MONTHS (TEST YEAR AND TWO MOST RECENT CALENDAR YEARS)														
34		2000-2004	Base Period	Forecast Period											
35		JAN.	JUN. 2004	OCT., 2005											
36		FEB.	JUL.	NOV.											
37		MAR.	AUG.	DEC.											
38		APR.	SEP.	JAN. 2006											
39		MAY	OCT.	FEB.											
40		JUN.	NOV.	MAR.											
41		JUL.	DEC.	APR.											
42		AUG.	JAN., 2005	MAY											
43		SEP.	FEB.	JUN.											
44		OCT.	MAR.	JUL.											
45		NOV.	APR.	AUG.											
		DEC.	MAY	SEP.											

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042

UNION PAYROLL ANALYSIS  
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 3 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: \*X\* BASE PERIOD \*X\* FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL \*X\* UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Forecast Period	% Change
		2000	2001	2002	2003	2004	2005	2006	Base Period	Forecast Period	% Change		
1	MANHOURS	399,739	414,866	403,273	382,629	384,830	386,847	386,847	386,847	422,801	422,801	0.52%	9.32%
2	STRAIGHT TIME HOURS	50,864	55,278	47,541	48,690	40,897	38,201	38,201	38,201	32,797	32,797	(6.59)%	(14.15)%
3	OVERTIME HOURS	450,603	470,144	450,814	431,319	425,727	425,048	425,048	425,048	455,698	455,698	(0.16)%	7.21%
4	TOTAL MANHOURS												
5	RATIO OF OVERTIME HOURS TO STRAIGHT TIME HOURS	12.72	13.32	11.79	12.73	10.63	9.87	9.87	9.87	7.76	7.76		
6	LABOR DOLLARS	100,275	96,681	313,879	137,735	199,350	171,970	171,970	171,970	10,462,695	10,462,695	(13.73)%	(100.00)%
7	OTHER EARNINGS	9,149,205	9,732,441	9,771,133	9,572,176	9,797,731	10,007,630	10,007,630	10,007,630	1,269,377	1,269,377	2.14%	4.55%
8	STRAIGHT TIME DOLLARS	1,370,151	1,522,406	1,344,007	1,439,004	1,234,780	1,168,959	1,168,959	1,168,959	1,269,377	1,269,377	(5.33)%	10.30%
9	OVERTIME DOLLARS	10,619,631	11,351,528	11,429,019	11,148,915	11,231,661	11,348,559	11,348,559	11,348,559	11,751,972	11,751,972	1.04%	3.55%
10	TOTAL LABOR DOLLARS												
11	RATIO OF OVERTIME DOLLARS TO STRAIGHT TIME DOLLARS	14.98	15.64	13.75	15.03	12.60	11.68	11.68	11.68	12.32	12.32		
12	O & M LABOR DOLLARS - GAS	3,460,682	3,477,243	3,414,954	3,239,811	3,472,565	3,556,781	3,556,781	3,556,781	3,503,514	3,503,514	2.43%	(1.50)%
13	RATIO OF O & M LABOR DOLLARS TO TOTAL LABOR DOLLARS	32.59	30.63	29.88	29.06	30.92	31.34	31.34	31.34	29.81	29.81		

Note: Represents labor of ULL&P direct employees only.



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042

UNION PAYROLL ANALYSIS  
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 4 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Forecast Period	% Change
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		
20	TOTAL EMPLOYEE BENEFITS	899,777	904,083	956,187	971,883	1,319,575	1,319,575	1,387,145	1,387,145	1,401,406	1,401,406	1,401,406	1.03%
21	EMPLOYEE BENEFITS EXPENSE - GAS	899,777	904,083	956,187	971,883	1,319,575	1,319,575	1,387,145	1,387,145	1,401,406	1,401,406	1,401,406	1.03%
22	RATIO OF EMPLOYEE BENEFITS EXP TO TOTAL EMPLOYEE BENEFITS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
23													
24	TOTAL PAYROLL TAXES	796,472	851,365	857,176	836,169	842,390	842,390	851,142	851,142	881,398	881,398	881,398	3.55%
25	PAYROLL TAXES EXPENSED - GAS	259,551	260,793	256,122	242,971	260,442	260,442	266,799	266,799	262,764	262,764	262,764	(1.50)%
26	RATIO OF PAYROLL TAXES EXP TO TOTAL PAYROLL TAXES	32.59	30.63	29.88	29.06	30.92	30.92	31.34	31.34	29.81	29.81	29.81	
27													
28													
29	AVERAGE EMPLOYEE LEVELS												
30	YEAR END EMPLOYEE LEVELS												
31													
32													
33	EMPLOYEE LEVELS BY MONTHS												
34	(TEST YEAR AND TWO MOST												
35	RECENT CALENDAR YEARS)												
36													
37													
38													
39													
40													
41													
42													
43													
44													

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EXEMPT GROUP

BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 5 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISION  
WORK/PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Forecast Period	% Change				
		2000	2001	2002	2003	2004	Base Period	2005	2006	2007	2008						
1	MANHOURS																
2	STRAIGHT TIME HOURS	58,832	59,442	54,082	47,829	45,207	45,882	45,882	45,882	45,882	45,882	49,546	1.48%	49,546	7.99%		
3	OVERTIME HOURS	4,222	4,111	4,010	4,330	4,481	4,297	4,297	4,297	4,297	4,297	2,208	(4.11)%	2,208	(48.62)%		
4	TOTAL MANHOURS	63,054	63,553	58,102	52,159	49,688	50,179	50,179	50,179	50,179	50,179	51,754	0.89%	51,754	3.14%		
5	RATIO OF OVERTIME HOURS TO STRAIGHT TIME HOURS	7.18	6.92	7.41	9.05	9.91	9.37	9.37	9.37	9.37	9.37	4.46		4.46			
9	LABOR DOLLARS																
10	OTHER EARNINGS	6,270	8,611	12,083	15,287	5,041	8,335	8,335	8,335	8,335	8,335	1,846,856	65.34%	1,846,856	17.28%		
11	STRAIGHT TIME DOLLARS	1,811,852	1,910,823	1,811,448	1,615,211	1,526,107	1,574,721	1,574,721	1,574,721	1,574,721	1,574,721	77,116	0.46%	77,116	(44.50)%		
12	OVERTIME DOLLARS	123,239	118,663	120,497	134,090	139,280	138,950	138,950	138,950	138,950	138,950	1,823,972	3.15%	1,823,972	11.73%		
13	TOTAL LABOR DOLLARS	1,941,361	2,038,097	1,944,028	1,764,598	1,689,428	1,722,006	1,722,006	1,722,006	1,722,006	1,722,006	1,923,972		1,923,972			
14	RATIO OF OVERTIME DOLLARS TO STRAIGHT TIME DOLLARS	6.80	6.21	6.65	8.30	9.06	8.82	8.82	8.82	8.82	8.82	4.18		4.18			
16	O & M LABOR DOLLARS - GAS	803,463	763,803	719,908	676,562	680,419	750,335	750,335	750,335	750,335	750,335	649,459	10.28%	649,459	(13.44)%		
18	RATIO OF O & M LABOR DOLLARS TO TOTAL LABOR DOLLARS	41.39	37.48	37.03	38.34	40.76	43.57	43.57	43.57	43.57	43.57	33.76		33.76			

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EXEMPT GROUP

BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 6 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS												Base Period	% Change	Forecast Period	% Change
		2000	% Change	2001	% Change	2002	% Change	2003	% Change	2004	% Change	2005	% Change				
20	TOTAL EMPLOYEE BENEFITS	208,900	(13.68)%	188,569	(4.84)%	201,575	1.50%	202,975	0.69%	258,559	27.38%	292,631	13.18%	258,784	(11.22)%	258,784	(11.22)%
21	EMPLOYEE BENEFITS EXPENSE - GAS	208,900	(13.68)%	188,569	(4.84)%	201,575	1.50%	202,975	0.69%	258,559	27.38%	292,631	13.18%	258,784	(11.22)%	258,784	(11.22)%
22	RATIO OF EMPLOYEE BENEFITS EXP TO TOTAL EMPLOYEE BENEFITS	100.00		100.00		100.00		100.00		100.00		100.00		100.00		100.00	
23																	
24	TOTAL PAYROLL TAXES	145,602	(0.01)%	152,857	4.98%	145,802	(4.62)%	132,345	(9.23)%	125,207	(5.39)%	129,150	3.15%	144,298	11.73%	144,298	11.73%
25	PAYROLL TAXES EXPENSED - GAS	60,260	28.48%	57,285	(4.94)%	53,893	(5.75)%	50,744	(6.02)%	51,031	0.57%	56,275	10.28%	48,709	(13.44)%	48,709	(13.44)%
26	RATIO OF PAYROLL TAXES EXP TO TOTAL PAYROLL TAXES	41.39		37.48		37.03		38.34		40.76		43.57		33.76		33.76	
27																	
28	AVERAGE EMPLOYEE LEVELS																
29	YEAR END EMPLOYEE LEVELS																
30																	
31	EMPLOYEE LEVELS BY MONTHS (TEST YEAR AND TWO MOST RECENT CALENDAR YEARS)																
32		2000-2004		Forecast Period													
33		JAN.	JUN. 2004	OCT., 2005													
34		FEB.	JUL.	NOV.													
35		MAR.	AUG.	DEC.													
36		APR.	SEP.	JAN., 2006													
37		MAY	OCT.	FEB.													
38			NOV.	MAR.													
39			JUN.	APR.													
40			JUL.	MAY													
41			AUG.	JUN., 2005													
42			SEP.	FEB.													
43			OCT.	MAR.													
44			NOV.	APR.													
			DEC.	MAY													

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
NONEXEMPT

BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 7 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Forecast Period	% Change
		2000	2001	2002	2003	2004	Base Period	2005	2006	2007	2008		
1	MANHOURS	3,188	2,736	2,896	2,866	2,376	2,086	2,145	2,086	2,145	2,145	2,145	2.83%
2	STRAIGHT TIME HOURS	0	0	0	6	3	0	0	0	0	0	0	-
3	OVERTIME HOURS	3,188	2,736	2,896	2,862	2,379	2,086	2,145	2,086	2,145	2,145	2,145	2.83%
4	TOTAL MANHOURS	3,188	2,736	2,896	2,862	2,379	2,086	2,145	2,086	2,145	2,145	2,145	2.83%
5	RATIO OF OVERTIME HOURS TO STRAIGHT TIME HOURS	0.00	0.00	0.00	0.21	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	LABOR DOLLARS	1,721	1,473	421	219	209	200	52,192	47,476	52,192	52,192	52,192	(100.00)%
7	OTHER EARNINGS	64,161	59,557	56,620	60,302	52,806	47,476	52,192	47,476	52,192	52,192	52,192	9.93%
8	STRAIGHT TIME DOLLARS	7	6	0	82	51	0	0	0	0	0	0	-
9	OVERTIME DOLLARS	65,889	61,036	57,041	60,603	53,066	47,476	52,192	47,476	52,192	52,192	52,192	9.47%
10	TOTAL LABOR DOLLARS	72,616	62,519	57,041	60,815	53,066	47,476	52,192	47,476	52,192	52,192	52,192	9.47%
11	RATIO OF OVERTIME DOLLARS TO STRAIGHT TIME DOLLARS	0.01	0.01	0.00	0.14	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	O & M LABOR DOLLARS - GAS	44,282	37,277	31,684	32,441	26,388	29,088	21,086	29,088	21,086	21,086	21,086	(27.50)%
13	RATIO OF O & M LABOR DOLLARS TO TOTAL LABOR DOLLARS	61.07	61.07	55.55	53.53	53.50	61.03	40.42	61.03	40.42	40.42	40.42	40.42

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042

NONEXEMPT  
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE G-2  
PAGE 8 OF 8  
WITNESS RESPONSIBLE:  
W. D. WATHEN

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										Base Period	% Change	Forecast Period	% Change
		2000	% Change	2001	% Change	2002	% Change	2003	% Change	2004	% Change				
20	TOTAL EMPLOYEE BENEFITS	11,513		9,662	(15.82)%	8,872	(8.46)%	9,732	9.69%	10,787	10.84%	11,348	5.20%	8,438	(25.64)%
21	EMPLOYEE BENEFITS EXPENSE - GAS	11,513	(16.26)%	9,662	(15.82)%	8,872	(8.46)%	9,732	9.69%	10,787	10.84%	11,348	5.20%	8,438	(25.64)%
22	RATIO OF EMPLOYEE BENEFITS EXP TO TOTAL EMPLOYEE BENEFITS	100.00		100.00		100.00		100.00		100.00		100.00		100.00	
24	TOTAL PAYROLL TAXES	4,942	10.21%	4,578	(7.37)%	4,278	(6.55)%	4,545	6.24%	3,980	(12.43)%	3,576	(10.15)%	3,914	9.45%
25	PAYROLL TAXES EXPENSE - GAS	3,321	25.61%	2,766	(15.81)%	2,376	(15.02)%	2,433	2.40%	2,129	(12.49)%	2,162	2.49%	1,562	(27.50)%
27	RATIO OF PAYROLL TAXES EXP TO TOTAL PAYROLL TAXES	67.20		61.07		55.54		53.53		53.49		61.02		40.42	
28	AVERAGE EMPLOYEE LEVELS														
30	YEAR END EMPLOYEE LEVELS														
31	2000-2004														
32	JAN.														
33	FEB.														
34	MAR.														
35	APR.														
36	MAY														
37	JUN.														
38	JUL.														
39	AUG.														
40	SEP.														
41	OCT.														
42	NOV.														
43	DEC.														
44															
	2000-2004														
	JAN.														
	FEB.														
	MAR.														
	APR.														
	MAY														
	JUN.														
	JUL.														
	AUG.														
	SEP.														
	OCT.														
	NOV.														
	DEC.														
	2005-2006														
	JAN., 2005														
	FEB., 2005														
	MAR., 2005														
	APR., 2005														
	MAY, 2005														
	JUN., 2005														
	JUL., 2005														
	AUG., 2005														
	SEP., 2005														
	OCT., 2005														
	NOV., 2005														
	DEC., 2005														
	JAN., 2006														
	FEB., 2006														
	MAR., 2006														
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	MAY, 2006														
	JUN., 2006														
	JUL., 2006														
	AUG., 2006														
	SEP., 2006														
	OCT., 2006														
	NOV., 2006														
	DEC., 2006														

Note: Represents labor of ULH&P direct employees only.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

SCHEDULE G-3  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE				
		TOTAL COMPANY UNADJUSTED	JURISDICTIONAL % (A)	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
1	Name of Executive: <b>James E. Rogers</b>					
2						
3	<b>Base Period:</b>					
4	Total Salary	79,125	100.000	79,125	0	79,125
5	Other Allowances and Compensation	427,433	100.000	427,433	0	427,433
6	Total Compensation	<u>506,558</u>		<u>506,558</u>	<u>0</u>	<u>506,558</u>
7						
8	Employee Benefits					
9	401(k) Company Match	3,077	100.000	3,077	0	3,077
10	Dental Insurance	814	100.000	814	0	814
11	Employee Assistance Program	113	100.000	113	0	113
12	Life Insurance	393	100.000	393	0	393
13	Long-Term Disability	148	100.000	148	0	148
14	Medical Insurance	8,176	100.000	8,176	0	8,176
15	Miscellaneous Plans	551	100.000	551	0	551
16	Post-retirement Benefits	6,440	100.000	6,440	0	6,440
17	Retirement Plans	10,783	100.000	10,783	0	10,783
18	Wellness Programs	45	100.000	45	0	45
19	Work/Life Programs	559	100.000	559	0	559
20	Total Benefits	<u>31,099</u>		<u>31,099</u>	<u>0</u>	<u>31,099</u>
21						
22	Payroll Taxes					
23	F.I.C.A.	7,698	100.000	7,698	0	7,698
24	Federal Unemployment	2	100.000	2	0	2
25	State Unemployment	14	100.000	14	0	14
26	Other Payroll Taxes	0	100.000	0	0	0
27	Total Payroll Taxes	<u>7,714</u>		<u>7,714</u>	<u>0</u>	<u>7,714</u>
28	Total Compensation Package	<u>545,371</u>		<u>545,371</u>	<u>0</u>	<u>545,371</u>
29						
30	<b>Forecast Period:</b>					
31	Total Salary	84,761	100.000	84,761	0	84,761
32	Other Allowances and Compensation	372,008	100.000	372,008	0	372,008
33	Total Compensation	<u>456,769</u>		<u>456,769</u>	<u>0</u>	<u>456,769</u>
34						
35	Employee Benefits					
36	401(k) Company Match	3,182	100.000	3,182	0	3,182
37	Dental Insurance	803	100.000	803	0	803
38	Employee Assistance Program	31	100.000	31	0	31
39	Life Insurance	378	100.000	378	0	378
40	Long-Term Disability	142	100.000	142	0	142
41	Medical Insurance	8,064	100.000	8,064	0	8,064
42	Miscellaneous Plans	552	100.000	552	0	552
43	Post-retirement Benefits	6,883	100.000	6,883	0	6,883
44	Retirement Plans	12,100	100.000	12,100	0	12,100
45	Wellness Programs	63	100.000	63	0	63
46	Work/Life Programs	552	100.000	552	0	552
47	Total Benefits	<u>32,750</u>		<u>32,750</u>	<u>0</u>	<u>32,750</u>
48						
49	Payroll Taxes					
50	F.I.C.A.	6,968	100.000	6,968	0	6,968
51	Federal Unemployment	2	100.000	2	0	2
52	State Unemployment	14	100.000	14	0	14
53	Other Payroll Taxes	0	100.000	0	0	0
54	Total Payroll Taxes	<u>6,984</u>		<u>6,984</u>	<u>0</u>	<u>6,984</u>
55	Total Compensation Package	<u>496,503</u>		<u>496,503</u>	<u>0</u>	<u>496,503</u>

(A) Allocation Code: DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

SCHEDULE G-3  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE				
		TOTAL COMPANY UNADJUSTED	JURISDICTIONAL % (A)	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
1	Name of Executive: <b>James L. Turner</b>					
2						
3	<b>Base Period:</b>					
4	Total Salary	31,782	100.000	31,782	0	31,782
5	Other Allowances and Compensation	56,109	100.000	56,109	0	56,109
6	Total Compensation	<u>87,891</u>		<u>87,891</u>	<u>0</u>	<u>87,891</u>
7						
8	Employee Benefits					
9	401(k) Company Match	1,236	100.000	1,236	0	1,236
10	Dental Insurance	327	100.000	327	0	327
11	Employee Assistance Program	43	100.000	43	0	43
12	Life Insurance	158	100.000	158	0	158
13	Long-Term Disability	60	100.000	60	0	60
14	Medical Insurance	3,275	100.000	3,275	0	3,275
15	Miscellaneous Plans	221	100.000	221	0	221
16	Post-retirement Benefits	2,591	100.000	2,591	0	2,591
17	Retirement Plans	4,351	100.000	4,351	0	4,351
18	Wellness Programs	19	100.000	19	0	19
19	Work/Life Programs	224	100.000	224	0	224
20	Total Benefits	<u>12,505</u>		<u>12,505</u>	<u>0</u>	<u>12,505</u>
21						
22	Payroll Taxes					
23	F.I.C.A.	1,628	100.000	1,628	0	1,628
24	Federal Unemployment	2	100.000	2	0	2
25	State Unemployment	14	100.000	14	0	14
26	Other Payroll Taxes	0	100.000	0	0	0
27	Total Payroll Taxes	<u>1,644</u>		<u>1,644</u>	<u>0</u>	<u>1,644</u>
28	Total Compensation Package	<u>102,040</u>		<u>102,040</u>	<u>0</u>	<u>102,040</u>
29						
30	<b>Forecast Period:</b>					
31	Total Salary	36,617	100.000	36,617	0	36,617
32	Other Allowances and Compensation	63,914	100.000	63,914	0	63,914
33	Total Compensation	<u>100,531</u>		<u>100,531</u>	<u>0</u>	<u>100,531</u>
34						
35	Employee Benefits					
36	401(k) Company Match	1,374	100.000	1,374	0	1,374
37	Dental Insurance	347	100.000	347	0	347
38	Employee Assistance Program	13	100.000	13	0	13
39	Life Insurance	164	100.000	164	0	164
40	Long-Term Disability	61	100.000	61	0	61
41	Medical Insurance	3,484	100.000	3,484	0	3,484
42	Miscellaneous Plans	238	100.000	238	0	238
43	Post-retirement Benefits	2,974	100.000	2,974	0	2,974
44	Retirement Plans	5,228	100.000	5,228	0	5,228
45	Wellness Programs	27	100.000	27	0	27
46	Work/Life Programs	238	100.000	238	0	238
47	Total Benefits	<u>14,148</u>		<u>14,148</u>	<u>0</u>	<u>14,148</u>
48						
49	Payroll Taxes					
50	F.I.C.A.	1,803	100.000	1,803	0	1,803
51	Federal Unemployment	2	100.000	2	0	2
52	State Unemployment	14	100.000	14	0	14
53	Other Payroll Taxes	0	100.000	0	0	0
54	Total Payroll Taxes	<u>1,819</u>		<u>1,819</u>	<u>0</u>	<u>1,819</u>
55	Total Compensation Package	<u>116,498</u>		<u>116,498</u>	<u>0</u>	<u>116,498</u>

(A) Allocation Code: DALL

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

SCHEDULE G-3  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE			
		TOTAL COMPANY UNADJUSTED	JURISDICTIONAL % (A)	JURISDICTIONAL UNADJUSTED	JURISDICTIONAL ADJUSTED
1	Name of Executive: <b>Michael J. Cyrus</b>				
2					
3	<b>Base Period:</b>				
4	Total Salary	57,792	100.000	57,792	57,792
5	Other Allowances and Compensation	394,914	100.000	394,914	394,914
6	Total Compensation	<u>452,706</u>		<u>452,706</u>	<u>452,706</u>
7					
8	Employee Benefits				
9	401(k) Company Match	2,211	100.000	2,211	2,211
10	Dental Insurance	585	100.000	585	585
11	Employee Assistance Program	80	100.000	80	80
12	Life Insurance	283	100.000	283	283
13	Long-Term Disability	106	100.000	106	106
14	Medical Insurance	5,872	100.000	5,872	5,872
15	Miscellaneous Plans	396	100.000	396	396
16	Post-retirement Benefits	4,630	100.000	4,630	4,630
17	Retirement Plans	7,759	100.000	7,759	7,759
18	Wellness Programs	33	100.000	33	33
19	Work/Life Programs	401	100.000	401	401
20	Total Benefits	<u>22,356</u>		<u>22,356</u>	<u>22,356</u>
21					
22	Payroll Taxes				
23	F.I.C.A.	7,068	100.000	7,068	7,068
24	Federal Unemployment	3	100.000	3	3
25	State Unemployment	19	100.000	19	19
26	Other Payroll Taxes	0	100.000	0	0
27	Total Payroll Taxes	<u>7,090</u>		<u>7,090</u>	<u>7,090</u>
28	Total Compensation Package	<u>482,152</u>		<u>482,152</u>	<u>482,152</u>
29					
30	<b>Forecast Period:</b>				
31	Total Salary	62,229	100.000	62,229	62,229
32	Other Allowances and Compensation	132,091	100.000	132,091	132,091
33	Total Compensation	<u>194,320</u>		<u>194,320</u>	<u>194,320</u>
34					
35	Employee Benefits				
36	401(k) Company Match	2,336	100.000	2,336	2,336
37	Dental Insurance	590	100.000	590	590
38	Employee Assistance Program	23	100.000	23	23
39	Life Insurance	277	100.000	277	277
40	Long-Term Disability	105	100.000	105	105
41	Medical Insurance	5,920	100.000	5,920	5,920
42	Miscellaneous Plans	405	100.000	405	405
43	Post-retirement Benefits	5,053	100.000	5,053	5,053
44	Retirement Plans	8,883	100.000	8,883	8,883
45	Wellness Programs	47	100.000	47	47
46	Work/Life Programs	405	100.000	405	405
47	Total Benefits	<u>24,044</u>		<u>24,044</u>	<u>24,044</u>
48					
49	Payroll Taxes				
50	F.I.C.A.	3,309	100.000	3,309	3,309
51	Federal Unemployment	3	100.000	3	3
52	State Unemployment	19	100.000	19	19
53	Other Taxes	0	100.000	0	0
54	Total Payroll Taxes	<u>3,331</u>		<u>3,331</u>	<u>3,331</u>
55	Total Compensation Package	<u>221,695</u>		<u>221,695</u>	<u>221,695</u>

(A) Allocation Code: DALL





THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPH-a; WPH-b

SCHEDULE H  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. D. WATHEN

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.0000%
2		
3		
4	Less: Uncollectible Accounts Expenses	1.1800%
5	KPSC Maintenance Tax	0.1730%
6	Subtotal	<u>1.3530%</u>
7		
8	Income before Income Tax (Line 1 - Line 7)	98.6470%
9		
10	Income Taxes - State of Kentucky	
11	(7.00% * 98.647%)	<u>6.9053%</u>
12		
13	Income before Federal Income Tax (Line 9 - Line 12)	91.7417%
14		
15	Federal Income Tax (35% x 91.7417%)	<u>32.1096%</u>
16		
17	Operating Income Percentage (Line 14 - Line 16)	<u>59.6321%</u>
18		
19	Gross Revenue Conversion Factor (100% / 59.6321%)	<u>1.6769492</u>



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
TOTAL COMPANY  
COMPARATIVE INCOME STATEMENTS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE I-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. SCHRADER

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPI-1a, WPI-1b

LINE NO.	DESCRIPTION	FORECASTED PERIOD	MOST RECENT FIVE CALENDAR YEARS					% CHANGE	2000	% CHANGE	2000	% CHANGE			
			BASE PERIOD	2003	2002	2001	2000								
1	UTILITY OPERATING INCOME	395,306,253	12.15%	352,480,273	0.34%	351,289,131	6.19%	330,817,087	7.21%	308,562,415	(9.32)%	340,282,791	7.16%	317,550,744	13.02%
2	OPERATING REVENUES	0	(7.21)%	295,142,839	1.91%	289,616,466	6.64%	271,578,940	7.80%	251,939,818	(2.49)%	256,371,156	6.16%	243,386,070	7.73%
3	OPERATING EXPENSES	273,859,850	(100.00)%	6,430,615	(10.64)%	7,196,077	20.14%	5,988,875	37.30%	4,362,631	(17.47)%	5,285,996	(40.04)%	8,816,231	48.61%
4	MAINTENANCE EXPENSES	0	137.31%	16,879,613	2.10%	16,531,713	7.24%	15,416,294	5.55%	14,605,541	(0.39)%	14,662,902	5.27%	13,928,603	4.94%
5	DEPRECIATION EXPENSE	40,056,730	(100.00)%	2,134,785	(0.41)%	2,143,542	(17.09)%	2,595,347	(5.79)%	2,744,377	15.52%	2,375,666	35.26%	1,756,354	12.84%
6	AMORT. & DEPL. OF UTILITY PLANT	10,044,092	174.02%	3,665,460	18.88%	3,136,049	(28.93)%	4,412,790	(4.03)%	4,568,178	(7.12)%	3,900,921	(0.96)%	3,898,676	(4.76)%
7	TAXES OTHER THAN INCOME TAXES	16,568,943	336.44%	4,259,177	59.34%	2,673,009	229.83%	(2,058,833)	(138.42)%	5,359,067	(78.12)%	24,494,653	219.94%	7,680,167	(25.28)%
8	INCOME TAXES - FEDERAL	4,712,596	406.80%	8,437,742	(2.53)%	8,359,229	(35.10)%	12,860,163	181.21%	4,560,226	52.96%	(1,063,682)	(110.83)%	9,914,514	(45.56)%
9	INCOME TAXES - OTHER	0	100.00%	0	97.16%	(1,225,433)	4.35%	(2,054,634)	3.96%	(2,139,276)	2.34%	(5,779,076)	1.22%	(276,912)	96.33%
10	PROVISION FOR DEFERRED INCOME TAXES	0	100.00%	0	2.95%	(230,922)	7.71%	(254,485)	0.96%	(267,142)	(5.44)%	(273,546)	4.92%	(288,130,332)	63.84%
11	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	100.00%	0	2.91%	327,783,651	6.11%	308,901,135	8.06%	285,861,509	(5.44)%	302,298,109	4.92%	288,130,332	9.55%
12	INVESTMENT TAX CREDIT ADJ. - NET	347,282,211	216.69%	15,156,153	(35.55)%	23,515,480	7.30%	21,915,952	(3.46)%	22,700,906	(4.29)%	37,594,682	28.14%	29,420,412	63.84%
13	NET UTILITY OPERATING EXPENSES	49,044,042	10474.33%	14,537	(98.77)%	1,163,946	(50.80)%	2,411,091	17.95%	2,044,183	328.46%	477,069	32.54%	359,967	7011.81%
14	TOTAL UTILITY OPERATING INCOME	1,537,191	(100.00)%	1,891,065	24.34%	1,593,291	3.90%	1,533,515	(2.62)%	1,574,748	7884.73%	19,722	(67.46)%	60,614	229.91%
15	OTHER INCOME AND DEDUCTIONS	0	9.44%	226,544	1345.71%	(16,166)	(109.94)%	182,677	(76.95)%	793,904	455.61%	142,872	134.92%	60,817	71.23%
16	NONUTILITY OPERATING INCOME	247,924	100.00%	(37,283)	(1175.35)%	653,856	(99.47)%	653,856	(67.88)%	2,035,763	92.32%	1,058,502	0	0	(100.00)%
17	INTEREST AND DIVIDEND INCOME	0	(100.00)%	9,269	(92.07)%	116,918	2001.71%	5,553	(25.76)%	6,448,488	279.73%	1,698,195	252.76%	481,398	756.84%
18	ALLOWANCE FOR FUNDS USED DURING CONST	1,755,115	(18.64)%	2,184,142	(23.80)%	2,879,439	(39.85)%	4,787,102	(89.16)%	6,301,129	(89.16)%	1,453,249	100.00%	(84,736)	(4.81)%
19	MISCELLANEOUS NONOPERATING INCOME	0	17.63%	1,007,211	28.34%	784,778	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
20	GAIN ON DISPOSITION OF PROPERTY	0	17.63%	1,007,211	28.34%	784,778	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
21	LOSS ON DISPOSITION OF PROPERTY	0	100.00%	0	(100.00)%	169,597	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
22	MISCELLANEOUS INCOME DEDUCTIONS	1,184,602	17.63%	1,007,211	28.34%	784,778	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
23	TOTAL OTHER INCOME	1,755,115	(18.64)%	2,184,142	(23.80)%	2,879,439	(39.85)%	4,787,102	(25.76)%	6,448,488	279.73%	1,698,195	252.76%	481,398	756.84%
24	TOTAL INCOME DEDUCTIONS	0	100.00%	0	(100.00)%	169,597	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
25	LOSS ON DISPOSITION OF PROPERTY	0	100.00%	0	(100.00)%	169,597	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
26	MISCELLANEOUS INCOME DEDUCTIONS	1,184,602	17.63%	1,007,211	28.34%	784,778	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
27	TOTAL OTHER INCOME DEDUCTIONS	1,184,602	17.63%	1,007,211	28.34%	784,778	14.87%	683,160	(89.16)%	6,301,129	333.59%	1,453,249	(4.89)%	1,527,938	(4.81)%
28	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	0	(100.00)%	477,769	(58.37)%	407,479	42792.53%	950	(95.71)%	22,148	291.03%	5,664	(72.86)%	20,873	(4.40)%
29	INCOME TAXES - FEDERAL	(478,214)	87.13%	(3,717,437)	(1065.38)%	385,043	(86.45)%	2,841,165	(2.62)%	(2,109,353)	(52.15)%	(1,366,398)	(46.22)%	(2,677,584)	(66.36)%
30	INCOME TAXES - OTHER	0	100.00%	(1,795,697)	(1713.25)%	111,163	(85.65)%	774,625	(86.88)%	5,905,368	324.00%	(2,636,320)	(16356.33)%	14,439	103.56%
31	PROVISION FOR DEFERRED INCOME TAXES	0	100.00%	(289,360)	(140.44)%	715,457	126.24%	(2,727,092)	(390.85)%	997,626	263.78%	257,743	60.64%	160,451	872.25%
32	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	100.00%	0	100.00%	4,992	118.64%	(26,248)	(710.56)%	4,299	191.81%	(237,572)	(90431.59)%	263	(25.51)%
33	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(478,214)	91.49%	(5,622,635)	(446.21)%	1,624,034	88.09%	4,760,088	(81.86)%	4,760,088	219.10%	(3,996,823)	(61.06)%	(2,481,558)	(25.51)%
34	NET OTHER INCOME AND DEDUCTIONS	1,078,527	(84.16)%	6,809,596	2154.60%	302,050	(90.68)%	3,240,522	(170.25)%	(4,612,719)	(208.75)%	4,241,759	(179.11)%	1,519,754	252.16%
35	INTEREST CHARGES	14,904,962	197.17%	5,015,646	20.79%	4,154,537	(20.76)%	5,244,500	(3.87)%	5,244,500	0.08%	5,240,125	1.48%	5,163,033	5.74%
36	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	405,144	100.00%	95,335	53.91%	61,944	(28.59)%	84,330	(2.87)%	86,820	(1.70)%	88,317	2.82%	85,897	(18.44)%
37	AMORTIZATION OF LOSS ON REACQUIRED DEBT	0	100.00%	181,428	-	181,428	(7.88)%	186,953	(2.56)%	202,128	-	202,128	-	202,128	-
38	AMORTIZATION OF PREMIUM ON DEBT - CREDIT	0	100.00%	0	-	0	-	0	-	0	-	0	-	0	-
39	AMORTIZATION OF DEBT TO ASSOC. COMPANIES	1,230,837	112.25%	579,898	(25.67)%	267,806	120.82%	121,279	112.68%	57,025	(69.12)%	524,194	(54.29)%	1,146,824	13.46%
40	INTEREST ON DEBT TO ASSOC. COMPANIES	(780,522)	(698.92)%	(97,697)	(109.15)%	(46,712)	(33.94)%	(550,947)	(66.80)%	(212,732)	(17.66)%	(180,588)	210.59%	141,216	3.40%
41	OTHER INTEREST EXPENSE	15,780,421	163.83%	5,973,668	15.34%	5,179,291	(15.47)%	6,127,299	(5.93)%	6,312,978	(6.16)%	6,312,978	0.07%	6,310,048	3.17%
42	ALLOW FOR BRWD FUNDS USED DUR CONST - CREDIT	33,352,146	108.62%	15,992,031	(14.20)%	16,638,219	(2.05)%	19,029,176	56.62%	12,149,942	(66.16)%	35,923,773	45.84%	24,632,118	100.68%
43	NET INTEREST CHARGES	0	100.00%	0	100.00%	0	100.00%	0	0	0	0	0	0	0	
44	NET INCOME	0	100.00%	0	100.00%	0	100.00%	0	0	0	0	0	0	0	

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
REVENUE STATISTICS-TOTAL COMPANY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE I-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. SCHRADER

DATA: \*X\* BASE PERIOD \*X\* FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL \*X\* UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2000	2001	2002	2003	2004			2007	2008
1	REVENUE BY CUSTOMER									
2	CLASS-\$ (A)									
3	RETAIL -									
4	RESIDENTIAL	57,007,958	67,095,819	50,329,651	69,547,670	78,305,305	79,496,348	82,947,000	81,039,000	84,179,000
5	COMMERCIAL	20,862,453	26,705,137	20,484,214	27,337,394	30,891,855	31,344,750	34,212,000	33,518,000	34,917,000
6	INDUSTRIAL	4,233,624	4,528,593	2,871,424	3,912,904	4,398,285	5,172,723	4,804,000	4,585,000	4,742,000
7	OTHER	4,484,679	4,349,908	3,292,827	4,459,196	5,167,269	5,090,676	5,580,000	5,445,000	5,661,000
8	TOTAL RETAIL	86,588,714	102,679,457	76,978,116	105,257,164	118,762,714	121,104,497	127,543,000	124,587,000	129,499,000
9	TRANSPORTATION -									
10	COMMERCIAL	348,200	437,812	339,466	351,878	371,745	367,974	295,000	295,000	298,000
11	INDUSTRIAL	2,070,159	2,635,498	1,602,615	1,820,037	2,163,808	1,904,522	1,376,000	1,340,000	1,345,000
12	OTHER	315,100	551,312	276,543	253,212	309,593	267,163	248,000	247,000	249,000
13	FUEL OIL REPLACEMENT	1,768,900	1,023,611	1,903,877	1,743,332	1,801,253	944,735	994,000	1,063,000	1,124,000
14	TOTAL TRANSPORTATION	4,502,359	4,648,233	4,122,501	4,168,459	4,646,399	3,484,384	2,913,000	2,945,000	3,016,000
15	TOTAL REVENUES	91,091,073	107,327,690	81,100,617	109,425,623	123,409,113	124,588,881	130,456,000	127,532,000	132,515,000
16										
17	NO. OF CUSTOMERS BY									
18	CLASS (YEAR END)									
19	RETAIL -									
20	RESIDENTIAL	77,578	78,974	80,823	81,816	84,506	84,762	87,348	90,283	92,851
21	COMMERCIAL	6,561	6,634	6,783	6,840	6,977	6,952	7,057	7,247	7,333
22	INDUSTRIAL	247	247	250	249	251	244	257	265	267
23	OTHER	355	355	362	385	380	379	398	407	411
24	TOTAL RETAIL	84,741	86,210	88,218	89,290	92,114	92,337	95,060	98,202	100,862
25	TRANSPORTATION -									
26	COMMERCIAL	10	11	24	15	18	19	16	16	16
27	INDUSTRIAL	32	31	59	31	32	31	27	26	27
28	OTHER	6	6	12	7	7	7	7	7	7
29	FUEL OIL REPLACEMENT	20	21	21	21	20	20	20	20	20
30	TOTAL TRANSPORTATION	68	69	116	74	77	77	70	69	70
31	TOTAL CUSTOMERS	84,809	86,279	88,334	89,364	92,191	92,414	95,130	98,271	100,932
32										
33	NO. OF CUSTOMERS BY									
34	CLASS (AVERAGE)									
35	RETAIL -									
36	RESIDENTIAL	76,344	78,307	79,692	81,303	83,028	83,797	87,035	89,915	91,930
37	COMMERCIAL	6,473	6,586	6,707	6,803	6,882	6,916	7,048	7,213	7,299
38	INDUSTRIAL	245	253	245	251	246	246	255	261	265
39	OTHER	352	358	358	376	382	380	394	405	408
40	TOTAL RETAIL	83,414	85,504	87,002	88,733	90,538	91,339	94,732	97,794	99,802
41	TRANSPORTATION -									
42	COMMERCIAL	13	13	21	18	16	18	16	16	16
43	INDUSTRIAL	31	36	49	36	31	31	28	27	27
44	OTHER	6	8	9	8	7	7	7	7	7
45	FUEL OIL REPLACEMENT	20	20	21	21	20	20	20	20	20
46	TOTAL TRANSPORTATION	70	77	100	83	74	75	71	70	70
47	TOTAL CUSTOMERS	83,484	85,581	87,102	88,816	90,612	91,414	94,803	97,864	99,972
48										
49	AVERAGE REVENUE PER									
50	CUSTOMER									
51	RETAIL -									
52	RESIDENTIAL	747	857	632	855	943	949	953	901	916
53	COMMERCIAL	3,223	4,055	3,054	4,018	4,489	4,532	4,854	4,647	4,784
54	INDUSTRIAL	17,280	17,900	11,720	15,589	17,879	21,027	18,839	17,567	17,894
55	TRANSPORTATION -									
56	COMMERCIAL	26,785	33,678	16,165	19,549	23,234	20,443	18,438	18,438	18,625
57	INDUSTRIAL	66,779	73,208	32,706	50,557	69,800	61,436	49,143	49,630	49,815
58	FUEL OIL REPLACEMENT	88,445	51,181	90,661	83,016	90,063	47,237	49,700	53,150	56,200

(A) Contains Billed and Unbilled Sales.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
REVENUE STATISTICS-JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE I-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. SCHRADER

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2000	2001	2002	2003	2004			2007	2008
1	REVENUE BY CUSTOMER									
2	CLASS- <u>\$ (A)</u>									
3	RETAIL -									
4	RESIDENTIAL									
5	COMMERCIAL									
6	INDUSTRIAL									
7	OTHER									
8	TOTAL RETAIL									
9	TRANSPORTATION -									
10	COMMERCIAL									
11	INDUSTRIAL									
12	OTHER									
13	FUEL OIL REPLACEMENT									
14	TOTAL TRANSPORTATION									
15	TOTAL REVENUES									
16										
17	NO. OF CUSTOMERS BY									
18	CLASS (YEAR END)									
19	RETAIL -									
20	RESIDENTIAL									
21	COMMERCIAL									
22	INDUSTRIAL									
23	OTHER									
24	TOTAL RETAIL									
25	TRANSPORTATION -									
26	COMMERCIAL									
27	INDUSTRIAL									
28	OTHER									
29	FUEL OIL REPLACEMENT									
30	TOTAL TRANSPORTATION									
31	TOTAL CUSTOMERS									
32										
33	NO. OF CUSTOMERS BY									
34	CLASS (AVERAGE)									
35	RETAIL -									
36	RESIDENTIAL									
37	COMMERCIAL									
38	INDUSTRIAL									
39	OTHER									
40	TOTAL RETAIL									
41	TRANSPORTATION -									
42	COMMERCIAL									
43	INDUSTRIAL									
44	OTHER									
45	FUEL OIL REPLACEMENT									
46	TOTAL TRANSPORTATION									
47	TOTAL CUSTOMERS									
48										
49	AVERAGE REVENUE PER									
50	CUSTOMER									
51	RETAIL -									
52	RESIDENTIAL									
53	COMMERCIAL									
54	INDUSTRIAL									
55	TRANSPORTATION -									
56	COMMERCIAL									
57	INDUSTRIAL									
58	FUEL OIL REPLACEMENT									

SAME AS SCHEDULE I-2.1 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

(A) Contains Billed and Unbilled Sales

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
SALES STATISTICS-TOTAL COMPANY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE I-4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S E. SCHRADER

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S)

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2000	2001	2002	2003	2004			2007	2008
1	SALES BY CUSTOMER									
2	CLASS-MCF (A)									
3	RETAIL -									
4	RESIDENTIAL	7,127,145	6,223,740	6,620,215	7,243,135	6,798,673	6,588,058	6,895,548	6,904,129	7,015,632
5	COMMERCIAL	3,005,275	2,796,388	2,975,924	3,168,151	3,025,865	2,976,332	3,176,448	3,189,945	3,229,145
6	INDUSTRIAL	650,818	492,729	441,703	470,801	450,729	520,318	469,268	458,464	459,849
7	OTHER	484,385	468,340	500,527	540,199	532,760	507,251	530,732	531,274	536,217
8	TOTAL RETAIL	11,267,623	9,981,197	10,538,369	11,422,286	10,808,027	10,591,959	11,071,996	11,083,812	11,240,843
9	TRANSPORTATION -									
10	COMMERCIAL	146,637	151,917	156,266	174,709	170,295	180,361	134,773	135,226	136,949
11	INDUSTRIAL	921,962	1,026,726	824,796	972,018	1,084,169	1,008,079	738,372	720,579	723,150
12	OTHER	127,504	118,676	135,969	141,435	150,709	141,234	127,966	127,947	129,231
13	FUEL OIL REPLACEMENT	2,556,018	1,485,531	1,425,212	1,369,603	1,359,713	1,362,662	1,286,076	1,382,733	1,468,472
14	TOTAL TRANSPORTATION	3,752,121	2,782,850	2,542,243	2,657,765	2,764,886	2,692,336	2,287,187	2,366,485	2,457,802
15	TOTAL SALES	15,019,744	12,764,047	13,080,612	14,080,051	13,572,913	13,284,295	13,359,183	13,450,297	13,698,645
16										
17	NO. OF CUSTOMERS BY									
18	CLASS (YEAR END)									
19	RETAIL -									
20	RESIDENTIAL	77,578	78,974	80,823	81,816	84,506	84,762	87,348	90,283	92,851
21	COMMERCIAL	6,561	6,634	6,783	6,840	6,977	6,952	7,057	7,247	7,333
22	INDUSTRIAL	247	247	250	249	251	244	257	265	267
23	OTHER	355	355	362	385	380	379	398	407	411
24	TOTAL RETAIL	84,741	86,210	88,218	89,290	92,114	92,337	95,060	98,202	100,862
25	TRANSPORTATION -									
26	COMMERCIAL	10	11	24	15	18	19	16	16	16
27	INDUSTRIAL	32	31	59	31	32	31	27	26	27
28	OTHER	6	6	12	7	7	7	7	7	7
29	FUEL OIL REPLACEMENT	20	21	21	21	20	20	20	20	20
30	TOTAL TRANSPORTATION	68	69	116	74	77	77	70	69	70
31	TOTAL CUSTOMERS	84,809	86,279	88,334	89,364	92,191	92,414	95,130	98,271	100,932
32										
33	NO. OF CUSTOMERS BY									
34	CLASS (AVERAGE)									
35	RETAIL -									
36	RESIDENTIAL	76,344	78,307	79,692	81,303	83,028	83,797	87,035	89,915	91,930
37	COMMERCIAL	6,473	6,586	6,707	6,803	6,882	6,916	7,048	7,213	7,299
38	INDUSTRIAL	245	253	245	251	246	246	255	261	265
39	OTHER	352	358	358	376	382	380	394	405	408
40	TOTAL RETAIL	83,414	85,504	87,002	88,733	90,538	91,339	94,732	97,794	99,902
41	TRANSPORTATION -									
42	COMMERCIAL	13	13	21	18	16	18	16	16	16
43	INDUSTRIAL	31	36	49	36	31	31	28	27	27
44	OTHER	6	8	9	8	7	7	7	7	7
45	FUEL OIL REPLACEMENT	20	20	21	21	20	20	20	20	20
46	TOTAL TRANSPORTATION	70	77	100	83	74	76	71	70	70
47	TOTAL CUSTOMERS	83,484	85,581	87,102	88,816	90,612	91,415	94,803	97,864	99,972
48										
49	AVERAGE SALES PER									
50	CUSTOMER-MCF									
51	RETAIL -									
52	RESIDENTIAL	93	79	83	89	82	79	79	77	76
53	COMMERCIAL	464	425	444	466	440	430	451	442	442
54	INDUSTRIAL	2,656	1,948	1,803	1,876	1,832	2,115	1,840	1,757	1,735
55	TRANSPORTATION -									
56	COMMERCIAL	11,280	11,686	7,441	9,706	10,643	10,020	8,423	8,452	8,559
57	INDUSTRIAL	29,741	28,520	16,833	27,001	34,973	32,519	26,370	26,688	26,783
58	FUEL OIL REPLACEMENT	127,801	74,277	67,867	65,219	67,986	68,133	64,304	69,137	73,424

(A) Contains Billed and Unbilled Sales.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
SALES STATISTICS-JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED MAY 31, 2005  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE I-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. SCHRADER

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S)

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2000	2001	2002	2003	2004			2007	2008
1	SALES BY CUSTOMER									
2	CLASS-MCF (A)									
3	RETAIL -									
4	RESIDENTIAL	7,127,145	6,223,740	6,620,215	7,243,135	6,798,673	6,588,058	6,895,548	6,904,129	7,015,632
5	COMMERCIAL	3,005,275	2,796,388	2,975,924	3,166,151	3,025,865	2,976,332	3,176,448	3,189,945	3,229,145
6	INDUSTRIAL	650,818	492,729	441,703	470,801	450,729	520,318	469,268	458,464	459,849
7	OTHER	339,666	468,340	500,527	540,199	532,760	507,251	530,732	531,274	536,217
8	TOTAL RETAIL	11,122,904	9,981,197	10,538,369	11,422,286	10,808,027	10,591,959	11,071,996	11,083,812	11,240,843
9	TRANSPORTATION -									
10	COMMERCIAL	146,637	151,917	156,266	174,709	170,295	180,361	134,773	135,226	136,949
11	INDUSTRIAL	921,962	1,026,726	824,796	972,018	1,084,169	1,008,079	736,372	720,579	723,150
12	OTHER	127,504	118,676	135,969	141,435	150,709	141,234	127,866	127,947	129,231
13	FUEL OIL REPLACEMENT	2,556,018	1,485,531	1,425,212	1,369,603	1,359,713	1,362,662	1,286,078	1,392,733	1,468,472
14	TOTAL TRANSPORTATION	3,762,121	2,792,850	2,542,243	2,657,765	2,764,886	2,692,336	2,287,187	2,366,485	2,457,802
15	TOTAL SALES	14,875,025	12,764,047	13,080,612	14,080,051	13,572,913	13,284,295	13,359,183	13,450,297	13,698,645
16										
17	NO. OF CUSTOMERS BY									
18	CLASS (YEAR END)									
19	RETAIL -									
20	RESIDENTIAL	77,578	78,974	80,823	81,816	84,506	84,762	87,348	90,283	92,851
21	COMMERCIAL	6,561	6,634	6,783	6,840	6,977	6,952	7,057	7,247	7,333
22	INDUSTRIAL	247	247	250	249	251	244	257	265	267
23	OTHER	0	0	0	0	0	0	0	0	0
24	TOTAL RETAIL	84,386	85,855	87,856	88,905	91,734	91,958	94,662	97,795	100,451
25	TRANSPORTATION -									
26	COMMERCIAL	10	11	24	15	18	19	16	16	16
27	INDUSTRIAL	32	31	59	31	32	31	27	26	27
28	OTHER	6	6	12	7	7	7	7	7	7
29	FUEL OIL REPLACEMENT	20	21	21	21	20	20	20	20	20
30	TOTAL TRANSPORTATION	68	69	116	74	77	77	70	69	70
31	TOTAL CUSTOMERS	84,454	85,924	87,972	88,979	91,811	92,035	94,732	97,864	100,521
32										
33	NO. OF CUSTOMERS BY									
34	CLASS (AVERAGE)									
35	RETAIL -									
36	RESIDENTIAL	76,344	78,307	79,692	81,303	83,028	83,797	87,035	89,915	91,930
37	COMMERCIAL	6,473	6,586	6,707	6,803	6,882	6,916	7,048	7,213	7,299
38	INDUSTRIAL	245	253	245	251	246	246	255	261	265
39	OTHER	0	0	0	0	0	0	0	0	0
40	TOTAL RETAIL	83,062	85,146	86,644	88,357	90,156	90,959	94,338	97,389	99,494
41	TRANSPORTATION -									
42	COMMERCIAL	13	13	21	18	16	18	16	16	16
43	INDUSTRIAL	31	36	49	36	31	31	28	27	27
44	OTHER	6	8	9	8	7	7	7	7	7
45	FUEL OIL REPLACEMENT	20	20	21	21	20	20	20	20	20
46	TOTAL TRANSPORTATION	70	78	100	83	74	76	71	70	70
47	TOTAL CUSTOMERS	83,132	85,224	86,744	88,440	90,230	91,035	94,409	97,459	99,564
48										
49	AVERAGE SALES PER									
50	CUSTOMER-MCF									
51	RETAIL -									
52	RESIDENTIAL	93	79	83	89	82	79	79	77	76
53	COMMERCIAL	464	425	444	466	440	430	451	442	442
54	INDUSTRIAL	2,656	1,948	1,803	1,876	1,832	2,115	1,840	1,757	1,735
55	TRANSPORTATION -									
56	COMMERCIAL	11,280	11,686	7,441	9,706	10,643	10,020	8,423	8,452	8,559
57	INDUSTRIAL	29,741	28,520	16,833	27,001	34,973	32,519	26,370	26,688	26,783
58	FUEL OIL REPLACEMENT	127,801	74,277	67,867	65,219	67,986	68,133	64,304	69,137	73,424

(A) Contains Billed and Unbilled Sales.



