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Dianne B. Kuhnell
Paralegal

VIA OVERNIGHT MAIL

July 14, 2005

Ms. Elizabeth O'Donnell
Executive Director,
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

Re: Case No. 2005-00042

RECEIVED

JUL 15 2005

PUBLIC SERVICE
COMMISSION

Dear Ms. O'Donnell:

Enclosed please find an original and twelve (12) copies of *The Union Light, Heat and Power Company's Updated Filing* in the above-referenced case.

Please date-stamp the extra copies of the *Updated Filing* and return to me in the envelope provided.

Should you have any questions, please contact me at (513) 287-3402.

Sincerely,

Dianne B. Kuhnell
Paralegal

Enclosures

cc: Elizabeth Blackford

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**AN ADJUSTMENT OF THE GAS)
RATES OF THE UNION LIGHT,)
HEAT AND POWER COMPANY)**

CASE NO. 2005-00042

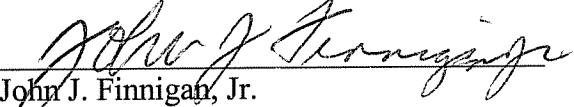
**THE UNION LIGHT, HEAT AND POWER COMPANY'S
UPDATED FILING**

Pursuant to KRS 278.192(2)(b) and 807 KAR 5:001 Section 10(8)(d), The Union Light, Heat and Power Company ("ULH&P") submits the attached updated filing. This updated filing provides ULH&P's actual financial results for the five months of the base period ending May 31, 2005, for which ULH&P previously submitted estimated data. Additionally, ULH&P submits revised Schedules A-K and supporting workpapers.

The only revision which ULH&P made to these forecasted test period schedules is to reflect the change in the Kentucky state income tax rate from 8.25% to 7.0%. The state tax rate was changed pursuant to House Bill 272, which was signed into law by Governor Fletcher on March 18, 2005. ULH&P previously supplied these revised schedules in response to KyPSC-DR-02-021. The impact of this change is to reduce the revenue requirement by \$209,278 as compared to the revenue requirement which ULH&P submitted with its original application.

Respectfully submitted,

THE UNION LIGHT, HEAT AND POWER
COMPANY



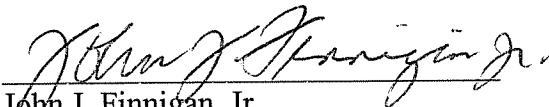
John J. Finnigan, Jr.
Senior Counsel
P. O. Box 960
Room 2500, Atrium II
139 East Fourth Street
Cincinnati, Ohio 45201-0960
(513) 287-3601

Of Counsel:
Robert M. Watt III
Stoll, Keenon & Park, LLP
201 East Main Street, Suite 1000
Lexington, Kentucky 40507
Phone: (859) 231-3000

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing The Union Light, Heat and Power Company's Updated Filing has been served by ordinary United States mail, postage prepaid, to the following parties on this 14th day of July, 2005:

Hon. Elizabeth E. Blackford
Office of Attorney General
Utility Intervention and Rate Division
1024 Capital Center Drive
Frankfort, Kentucky 40601



John J. Finnigan, Jr.

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PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**AN ADJUSTMENT OF THE GAS)
RATES OF THE UNION LIGHT,)
HEAT AND POWER COMPANY)**

CASE NO. 2005-00042

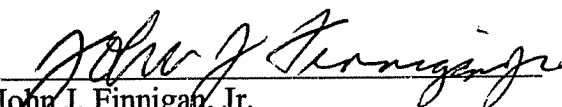
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UPDATED FILING**

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The only revision which ULH&P made to these forecasted test period schedules is to reflect the change in the Kentucky state income tax rate from 8.25% to 7.0%. The state tax rate was changed pursuant to House Bill 272, which was signed into law by Governor Fletcher on March 18, 2005. ULH&P previously supplied these revised schedules in response to KyPSC-DR-02-021. The impact of this change is to reduce the revenue requirement by \$209,278 as compared to the revenue requirement which ULH&P submitted with its original application.

Respectfully submitted,

THE UNION LIGHT, HEAT AND POWER
COMPANY



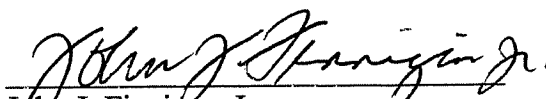
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Hon. Elizabeth E. Blackford
Office of Attorney General
Utility Intervention and Rate Division
1024 Capital Center Drive
Frankfort, Kentucky 40601



John J. Finnigan, Jr.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OVERALL FINANCIAL SUMMARY
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 A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL REVENUE REQUIREMENTS	
			BASE PERIOD	FORECAST PERIOD
1	Capitalization Allocated to Gas Operations	WPA-1a, 1c	165,149,828	165,798,581
2	Operating Income	C-2	10,821,594	6,337,059
3	Earned Rate of Return (Line 2 / Line 1)		6.55%	3.82%
4	Rate of Return	J-1	9.009%	8.790%
5	Required Operating Income (Line 1 x Line 4)		14,878,348	14,573,695
6	Operating Income Deficiency (Line 5 - Line 2)		4,056,754	8,236,636
7	Gross Revenue Conversion Factor	H	1.6769492	1.6769492
8	Revenue Deficiency (Line 6 x Line 7)		6,802,970	13,812,420
9	Revenue Increase Requested	C-1	N/A	14,048,768 (1)
10	Adjusted Operating Revenues	C-1	N/A	130,229,785
11	Revenue Requirements (Line 9 + Line 10)		N/A	144,278,553

(1) Source: Schedule M. Includes proposed increase in base and interdepartmental revenue.
Proposed increase in bad check and reconnection charges is included in adjustment D-2.25.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
JURISDICTIONAL RATE BASE SUMMARY
AS OF MAY 31, 2005
AS OF 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 B-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG. FORECAST PERIOD
1	Adjusted Jurisdictional Plant in Service	B-2	\$260,022,000	\$277,747,000
2	Accumulated Depreciation and Amortization	B-3	<u>(81,637,000)</u>	<u>(87,230,000)</u>
3	Net Plant in Service (Line 1 + Line 2)		178,385,000	190,517,000
4	Construction Work in Progress	B-4	6,040,000	4,120,000
5	Cash Working Capital Allowance	B-5	2,337,497	2,384,337
6	Other Working Capital Allowances	B-5	4,997,057	6,477,706
7	Other Items:			
8	Customers' Advances for Construction	B-6	(2,568,169)	(2,721,042)
9	Investment Tax Credits	B-6	(40,468)	(33,782)
10	Deferred Income Taxes	B-6	(26,517,204)	(32,905,521)
11	Other Rate Base Adjustments	B-6	<u>0</u>	<u>0</u>
12	Jurisdictional Rate Base (Line 3 through Line 11)		<u>\$162,633,713</u>	<u>\$167,838,698</u>

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF MAY 31, 2005

(\$000 Omitted)

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

SCHEDULE B-2
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	Major Property Groupings	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
		\$		\$	\$	\$
1	Production	5,341	100.00	5,341	(3,472)	1,869
2	Distribution	254,512	100.00	254,512	(7,278)	247,234
3	General	2,180	100.00	2,180	(174)	2,006
4	Common (Allocated to Gas)	8,913	100.00	8,913	0	8,913
5	Completed Construction Not Classified (1)					
6	Other (specify)					
7	TOTAL	270,946		270,946	(10,924)	260,022

(1) Included in each function on Schedule B-2.1

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF SEPTEMBER 30, 2006

(\$000 Omitted)

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

SCHEDULE B-2
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	Major Property Groupings	13 Month	Jurisdictional %	Jurisdictional Total	13 Month	13 Month Average Adjusted Jurisdiction
		Average Forecast Period			Average Adjustments	
		\$		\$	\$	\$
1	Production	5,617	100.00	5,617	(3,651)	1,966
2	Distribution	271,717	100.00	271,717	(7,278)	264,439
3	General	2,180	100.00	2,180	(174)	2,006
4	Common (Allocated to Gas)	9,336	100.00	9,336	0	9,336
5	Completed Construction Not Classified (1)					
6	Other (specify)					
7	TOTAL	288,850		288,850	(11,103)	277,747

(1) Included in each function on Schedule B-2.1

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MAY 31, 2005

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1
PAGE 1 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	304	2040	Land and Land Rights	118	100.00%	118	(77)	41
2	304	2041	Rights of Way	24	100.00%	24	(16)	8
3	305	2050	Structures & Improvements	1,567	100.00%	1,567	(1,019)	548
4	311	2110	Liquefied Petroleum Gas Equipment	3,632	100.00%	3,632	(2,360)	1,272
5			Completed Construction Not Classified	0	100.00%	0		0
6			Total Manufactured Gas Production Plant	5,341		5,341	(3,472)	1,869

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MAY 31, 2005

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 2 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	374	2740	Land and Land Rights	42	100.00%	42	(6)	36
2	374	2741	Rights of Way	1,020	100.00%	1,020	(281)	739
3	375	2750	Structures & Improvements	159	100.00%	159	(34)	125
4	376	2761	Mains - Cast Iron & Copper	2,213	100.00%	2,213		2,213
5	376	2762	Mains - Steel	58,477	100.00%	58,477		58,477
6	376	2763	Mains - Plastic	42,427	100.00%	42,427		42,427
7	376	2765	Mains - Feeder	19,184	100.00%	19,184	(6,498)	12,686
8	376	2767	Mains - Steel	7,464	100.00%	7,464		7,464
9	376	2768	Mains - Plastic	27,346	100.00%	27,346		27,346
10	378	2780	System Meas. & Reg. Station Equipment	2,758	100.00%	2,758	(349)	2,409
11	378	2781	System Meas. & Reg. Station Equipment-Elec	389	100.00%	389	(110)	279
12	378	2782	District Regulating Equipment	656	100.00%	656		656
13	380	2801	Services- Cast Iron & Copper	2,465	100.00%	2,465		2,465
14	380	2802	Services-Steel	3,155	100.00%	3,155		3,155
15	380	2803	Services-Plastic	46,287	100.00%	46,287		46,287
16	380	2804	Services-Steel	15	100.00%	15		15
17	380	2805-2807	Services-Plastic	16,308	100.00%	16,308		16,308
18	381	2810,2811	Meters	10,390	100.00%	10,390		10,390
19	382	2820,2821	Meter Installations	7,083	100.00%	7,083		7,083
20	383	2830	House Regulators	3,380	100.00%	3,380		3,380
21	384	2840	House Regulator Installations	2,708	100.00%	2,708		2,708
22	385	2850	Large Industrial Meas. & Reg. Equipment	42	100.00%	42		42
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	87	100.00%	87		87
24	387	2870	Other Equipment - Other	30	100.00%	30		30
25	387	2871	Street Lighting Equipment	0	100.00%	0		0
26			Completed Construction Not Classified					
27			Total Distribution Plant	254,512		254,512	(7,278)	247,234

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MAY 31, 2005

GENERAL PLANT
(\$000 Omitted)

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1
PAGE 3 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1		2030	Miscellaneous Intangible Plant	258	100.00%	258		258
2	391	2910	Office Furniture & Equipment	28	100.00%	28	(12)	16
3	392	2920	Transportation Equipment	0	100.00%	0		0
4	392	2921	Trailers	96	100.00%	96		96
5	394	2940	Tools, Shop & Garage Equipment	1,625	100.00%	1,625	(36)	1,589
6	396	2960	Power Operated Equipment	47	100.00%	47		47
7	398	2980	Miscellaneous Equipment	126	100.00%	126	(126)	0
8			Completed Construction Not Classified	0	100.00%	0		0
9			Total General Plant	2,180		2,180	(174)	2,006
10			Total Gas Plant	262,033		262,033	(10,924)	251,109

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MAY 31, 2005

COMMON PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 4 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: "X" BASE PERIOD FORECASTED PERIOD
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WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1		1030	Miscellaneous Intangible Plant	15,385	100.00%	15,385		15,385
2		1890	Land and Land Rights	1,190	100.00%	1,190		1,190
3		1900	Structures & Improvements	6,204	100.00%	6,204		6,204
4		1910	Office Furniture & Equipment	398	100.00%	398		398
5		1911	Electronic Data Processing Equipment	0	100.00%	0		0
6		1920	Transportation Equipment	0	100.00%	0		0
7		1930	Stores Equipment	6	100.00%	6		6
8		1940	Tools, Shop & Garage Equipment	151	100.00%	151		151
9		1970	Communication Equipment	39	100.00%	39		39
10		1980	Miscellaneous Equipment	0	100.00%	0		0
11			Completed Construction Not Classified	0	100.00%	0		0
12			Total Common Plant	23,373		23,373	0	23,373
13			38.13% Common Plant Allocated to Gas	8,913		8,913	0	8,913
14			Total Gas Plant Including Allocated Common	270,946		270,946	(10,924)	260,022

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF SEPTEMBER 30, 2006

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

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TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1
PAGE 5 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month		Jurisdictional %	Jurisdictional Total	13 Month		13 Month	
				Average Forecast Period	Average			Average Adjustments	Average Adjusted Jurisdiction		
				\$	\$		\$	\$	\$	\$	
1	304	2040	Land and Land Rights	118	118	100.00%	118	(77)	41		
2	304	2041	Rights of Way	24	24	100.00%	24	(16)	8		
3	305	2050	Structures & Improvements	1,567	1,567	100.00%	1,567	(1,019)	548		
4	311	2110	Liquefied Petroleum Gas Equipment	3,632	3,632	100.00%	3,632	(2,539)	1,093		
5			Completed Construction Not Classified	276	276	100.00%	276		276		
6	Total Manufactured Gas Production Plant			5,617	5,617		5,617	(3,651)	1,966		

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF SEPTEMBER 30, 2006

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 6 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

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Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecast Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
				\$		\$	\$	\$
1	374	2740	Land and Land Rights	42	100.00%	42	(6)	36
2	374	2741	Rights of Way	1,020	100.00%	1,020	(281)	739
3	375	2750	Structures & Improvements	159	100.00%	159	(34)	125
4	376	2761	Mains - Cast Iron & Copper	2,213	100.00%	2,213		2,213
5	376	2762	Mains - Steel	58,541	100.00%	58,541		58,541
6	376	2763	Mains - Plastic	41,334	100.00%	41,334		41,334
7	376	2765	Mains - Feeder	19,187	100.00%	19,187	(6,498)	12,689
8	376	2767	Mains - Steel	7,462	100.00%	7,462		7,462
9	376	2768	Mains - Plastic	26,234	100.00%	26,234		26,234
10	378	2780	System Meas. & Reg. Station Equipment	2,751	100.00%	2,751	(349)	2,402
11	378	2781	System Meas. & Reg. Station Equipment-Elec	389	100.00%	389	(110)	279
12	378	2782	District Regulating Equipment	656	100.00%	656		656
13	380	2801	Services- Cast Iron & Copper	2,465	100.00%	2,465		2,465
14	380	2802	Services-Steel	3,155	100.00%	3,155		3,155
15	380	2803	Services-Plastic	45,488	100.00%	45,488		45,488
16	380	2804	Services - Steel	14	100.00%	14		14
17	380	2805-2807	Services - Plastic	14,478	100.00%	14,478		14,478
18	381	2810,2811	Meters	10,338	100.00%	10,338		10,338
19	382	2820,2821	Meter Installations	6,862	100.00%	6,862		6,862
20	383	2830	House Regulators	3,284	100.00%	3,284		3,284
21	384	2840	House Regulator Installations	2,487	100.00%	2,487		2,487
22	385	2850	Large Industrial Meas. & Reg. Equipment	427	100.00%	427		427
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	42	100.00%	42		42
24	387	2870	Other Equipment - Other	87	100.00%	87		87
25	387	2871	Street Lighting Equipment	30	100.00%	30		30
26	387	2871	Completed Construction Not Classified	22,572	100.00%	22,572		22,572
27			Total Distribution Plant	271,717		271,717	(7,278)	264,439

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF SEPTEMBER 30, 2006

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 7 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: BASE PERIOD "X" FORECASTED PERIOD
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Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month		Jurisdictional %	Jurisdictional Total	13 Month		13 Month Average Adjusted Jurisdiction
				Average Forecast Period	Jurisdictional Total			Average Adjustments	Jurisdiction	
				\$	\$		\$	\$	\$	
1		2030	Miscellaneous Intangible Plant	258	258	100.00%	258		258	258
2	391	2910	Office Furniture & Equipment	28	28	100.00%	28	(12)	16	16
3	392	2920	Transportation Equipment	0	0	100.00%	0		0	0
4	392	2921	Trailers	96	96	100.00%	96		96	96
5	394	2940	Tools, Shop & Garage Equipment	1,625	1,625	100.00%	1,625	(36)	1,589	1,589
6	396	2960	Power Operated Equipment	47	47	100.00%	47		47	47
7	398	2980	Miscellaneous Equipment	126	126	100.00%	126	(126)	0	0
8			Completed Construction Not Classified	0	0	100.00%	0		0	0
9			Total General Plant	2,180	2,180		2,180	(174)	2,006	2,006
10			Total Gas Plant	279,514	279,514		279,514	(11,103)	268,411	268,411

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF SEPTEMBER 30, 2006

COMMON PLANT
(\$000 Omitted)

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1
PAGE 8 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month		Jurisdictional %	Jurisdictional Total	13 Month		13 Month Average Adjusted Jurisdiction
				Average Forecast Period	Average Adjustments			Average Adjustments	Average Jurisdiction	
				\$	\$		\$	\$	\$	
1		1030	Miscellaneous Intangible Plant	16,145		100.00%	16,145		16,145	
2		1890	Land and Land Rights	1,190		100.00%	1,190		1,190	
3		1900	Structures & Improvements	6,268		100.00%	6,268		6,268	
4		1910	Office Furniture & Equipment	687		100.00%	687		687	
5		1911	Electronic Data Processing Equipment	0		100.00%	0		0	
6		1920	Transportation Equipment	0		100.00%	0		0	
7		1930	Stores Equipment	6		100.00%	6		6	
8		1940	Tools, Shop & Garage Equipment	148		100.00%	148		148	
9		1970	Communication Equipment	39		100.00%	39		39	
10		1980	Miscellaneous Equipment	0		100.00%	0		0	
11			Completed Construction Not Classified	0		100.00%	0		0	
12			Total Common Plant	24,483			24,483		24,483	
13			38.13% Common Plant Allocated to Gas	9,336			9,336		9,336	
14			Total Gas Plant Including Allocated Common	288,850			288,850	(11,103)	277,747	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ADJUSTMENTS TO PLANT IN SERVICE
AS OF MAY 31, 2005

(\$000 Omitted)

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2.2a through WPB-2.2f

SCHEDULE B-2.2
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
			<u>Manufactured Gas Production Plant</u>					
1	304	2040	Land and Land Rights	77	100.00	77	WPB-2.2f	Exclusion of gas facilities devoted to other than ULH&P customers.
2	304	2041	Rights of Way	16	100.00	16	WPB-2.2f	
3	305	2050	Structures & Improvements	1,019	100.00	1,019	WPB-2.2f	
4	311	2110	Liquefied Petroleum Gas Equipment	2,360	100.00	2,360	WPB-2.2f	
5			Completed Construction Not Classified					
6			Total Manufactured Gas Production Plant	3,472		3,472		
				\$		\$		
			<u>Distribution Plant</u>					
7	374	2740	Land	6	100.00	6	WPB-2.2f	Exclusion of gas facilities devoted to other than ULH&P customers.
8	374	2741	Rights of Way	281	100.00	281	WPB-2.2f	
9	375	2750	Structures & Improvements	34	100.00	34	WPB-2.2f	
10	376	2765	Mains-Steel Feeder Lines	6,498	100.00	6,498	WPB-2.2f	
11	378	2780	System M & R Station Equip. - General	349	100.00	349	WPB-2.2f	
12	378	2781	System M & R Station Equip.	110	100.00	110	WPB-2.2f	
13			Total Distribution Plant	7,278		7,278		
				\$		\$		
			<u>General Plant</u>					
14	391	2910	Office Furniture & Equipment #936	12	100.00	12	WPB-2.2f	Exclusion of gas facilities devoted to other than ULH&P customers.
15	394	2940	Tools, Shop & Garage Equipment #936	36	100.00	36	WPB-2.2f	
16	398	2980	Miscellaneous Equipment	126	100.00	126	WPB-2.2f	
17			Total General Plant	174		174		
18			Total Gas Plant	10,924		10,924		

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ADJUSTMENTS TO PLANT IN SERVICE
AS OF SEPTEMBER 30, 2006

(\$000 Omitted)

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2.2g, WPB-2.2h

SCHEDULE B-2.2
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecast Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
						\$		
								\$
			<u>Manufactured Gas Production Plant</u>					
1	304	2040	Land and Land Rights	77	100.00	77	WPB-2.2g	Exclusion of gas facilities devoted to other than ULH&P customers.
2	304	2041	Rights of Way	16	100.00	16	WPB-2.2g	
3	305	2050	Structures & Improvements	1,019	100.00	1,019	WPB-2.2g	
4	311	2110	Liquefied Petroleum Gas Equipment	2,539	100.00	2,539		
5			Completed Construction Not Classified					
6			Total Manufactured Gas Production Plant	3,651		3,651	WPB-2.2h	
								\$
			<u>Distribution Plant</u>					
7	374	2740	Land	6	100.00	6	WPB-2.2g	
8	374	2741	Rights of Way	281	100.00	281	WPB-2.2g	
9	375	2750	Structures & Improvements	34	100.00	34	WPB-2.2g	
10	376	2765	Mains-Steel Feeder Lines	6,498	100.00	6,498	WPB-2.2g	
11	378	2780	System M & R Station Equip. - General	349	100.00	349	WPB-2.2g	
12	378	2781	System M & R Station Equip.	110	100.00	110	WPB-2.2g	
13			Total Distribution Plant	7,278		7,278		
								\$
			<u>General Plant</u>					
14	391	2910	Office Furniture & Equipment #936	12	100.00	12	WPB-2.2g	
15	394	2940	Tools, Shop & Garage Equipment #936	36	100.00	36	WPB-2.2g	
16	398	2980	Miscellaneous Equipment	126	100.00	126	WPB-2.2g	
17			Total General Plant	174		174		
18			Total Gas Plant	11,103		11,103		

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 1, 2004 TO MAY 31, 2005

MANUFACTURED GAS PRODUCTION PLANT

(\$000 Omitted)

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

SCHEDULE B-2.3
PAGE 1 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
								Explanation of Transfer	Other Accts. Involved	
				\$	\$	\$	\$			\$
1	304	2040	Land	118						118
2	304	2041	Rights of Way	24						24
3	305	2050	Structures & Improvements	1,450	129	12				1,567
4	311	2110	Liquefied Petroleum Gas Equipment	3,420	253	41				3,632
5			Completed Construction Not Classified							0
6			Total Manufactured Gas Production Plant	5,012	382	53	0			5,341

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 1, 2004 TO MAY 31, 2005

DISTRIBUTION PLANT

(\$000 Omitted)

SCHEDULE B-2.3
PAGE 2 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
								Explanation of Transfer	Other Accts. Involved	
1	374	2740	Land	8	34					42
2	374	2741	Rights of Way	1,020						1,020
3	375	2750	Structures & Improvements	157	4					159
4	376	2761	Mains - Cast Iron & Copper	2,537		2				2,213
5	376	2762	Mains - Steel	58,652	65	239	(1)			58,477
6	376	2763	Mains - Plastic	39,597	8,077	197	(5,050)			42,427
7	376	2765	Mains - Feeder	19,208	(15)	9				19,184
8	376	2767	Mains - Steel	6,642	822					7,464
9	376	2768	Mains - Plastic	20,297	2,022		5,027			27,346
10	378	2780	System Meas. & Reg. Station Equipment - General	2,743	19	4				2,758
11	378	2781	System Meas. & Reg. Station Equipment - Electric	377	12					389
12	378	2782	District Regulating Equipment	635	26					656
13	380	2801	Services- Cast Iron & Copper	2,663		198				2,465
14	380	2802	Services-Steel	3,184	44	72	(1)			3,155
15	380	2803	Services-Plastic	45,277	1,901	883	(8)			46,287
16	380	2804	Services - Steel	14	1					15
17	380	2805-2807	Services - Plastic	12,017	4,291					16,308
18	381	2810,2811	Meters	9,836	324	160	390			10,390
19	382	2820,2821	Meter Installations	6,492	507	45	129			7,083
20	383	2830	House Regulators	2,974	444	38				3,380
21	384	2840	House Regulator Installations	2,160	583	35				2,708
22	385	2850	Large Industrial Meas. & Reg. Equipment	418	9					427
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	42						42
24	387	2870	Other Equipment - Other	87						87
25	387	2871	Street Lighting Equipment	30						30
26	387		Completed Construction Not Classified							0
27			Total Distribution Plant	237,067	19,170	2,211	486			254,512

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 1, 2004 TO MAY 31, 2005

GENERAL PLANT

(\$000 Omitted)

SCHEDULE B-2.3
PAGE 3 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount of Transfer	Transfers/Reclassifications		Ending Balance
								Explanation	Other Accts. Involved	
1				\$	\$	\$	\$			\$
2	391	2030	Miscellaneous Intangible Plant	258						258
3	392	2910	Office Furniture & Equipment	35		7				28
4	392	2920	Transportation	38		38				0
5	394	2921	Trailers	96						96
6	396	2940	Tools, Shop & Garage Equipment	1,647	35	57				1,625
7	398	2960	Power Operated Equipment	47						47
8		2980	Miscellaneous Equipment	18	126	18				126
			Completed Construction Not Classified							0
9			Total General Plant	2,139	161	120	0			2,180
10			Total Gas Plant	244,218	19,713	2,384	486			262,033

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 1, 2004 TO MAY 31, 2005

COMMON PLANT

(\$000 Omitted)

SCHEDULE B-2.3
PAGE 4 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
								Explanation of Transfer	Other Accts. Involved	
1		1030	Miscellaneous Intangible Plant	24,602	178	9,395				15,385
2		1890	Land	1,405		215				1,190
3		1900	Structures & Improvements	7,977	85	1,619				6,204
4		1910	Office Furniture & Equipment	705	37	344				398
5		1911	Electronic Data Processing Equipment	13		13				0
6		1920	Transportation Equipment	5		5				0
7		1930	Stores Equipment	6						6
8		1940	Tools, Shop & Garage Equipment	169	3	21				151
9		1970	Communication Equipment	63		24				39
10		1980	Miscellaneous Equipment	15		15				0
11			Completed Construction Not Classified							0
12			Total Common Plant	34,960	303	11,651	(239)			23,373
13		38.13%	Common Plant Allocated to Gas	13,330	116	4,443	(91)			8,912
14			Total Gas Plant Including Allocated Common	257,548	19,829	6,827	395			270,945

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM OCTOBER 1, 2005 TO SEPTEMBER 30, 2006

MANUFACTURED GAS PRODUCTION PLANT

(\$000 Omitted)

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

SCHEDULE B-2.3
PAGE 5 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount of Transfer	Transfers/Reclassifications		Ending Balance	13 Month Average
								Explanation	Other Accts. Involved		
				\$	\$	\$	\$			\$	\$
1	304	2040	Land	118						118	118
2	304	2041	Rights of Way	24						24	24
3	305	2050	Structures & Improvements	1,567						1,567	1,567
4	311	2110	Liquefied Petroleum Gas Equipment	3,632	398	25				3,632	3,632
5			Completed Construction Not Classified	43						416	276
6			Total Manufactured Gas Production Plant	5,384	398	25	0			5,757	5,617

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM OCTOBER 1, 2005 TO SEPTEMBER 30, 2006

DISTRIBUTION PLANT

(\$000 Omitted)

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

SCHEDULE B-2.3
PAGE 6 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Transfers/Reclassifications		Ending Balance	13 Month Average
									Other Accts. Involved			
				\$	\$	\$	\$				\$	\$
1	374	2740	Land	42							42	42
2	374	2741	Rights of Way	1,020							1,020	1,020
3	375	2750	Structures & Improvements	159							159	159
4	376	2761	Mains - Cast Iron & Copper	2,213							2,213	2,213
5	376	2762	Mains - Steel	58,541							58,541	58,541
6	376	2763	Mains - Plastic	41,334							41,334	41,334
7	376	2765	Mains - Feeder	19,187							19,187	19,187
8	376	2767	Mains - Steel	7,462							7,462	7,462
9	376	2768	Mains - Plastic	26,234							26,234	26,234
10	378	2780	System Meas. & Reg. Station Equipment - General	2,751							2,751	2,751
11	378	2781	System Meas. & Reg. Station Equipment - Electric	389							389	389
12	378	2782	District Regulating Equipment	656							656	656
13	380	2801	Services - Cast Iron & Copper	2,465							2,465	2,465
14	380	2802	Services - Steel	3,155							3,155	3,155
15	380	2803	Services - Plastic	45,488							45,488	45,488
16	380	2804	Services - Steel	14							14	14
17	380	2805-2807	Services - Plastic	14,478							14,478	14,478
18	381	2810,2811	Meters	10,338							10,338	10,338
19	382	2820,2821	Meter Installations	6,862							6,862	6,862
20	383	2830	House Regulators	3,284							3,284	3,284
21	384	2840	House Regulator Installations	2,487							2,487	2,487
22	385	2850	Large Industrial Meas. & Reg. Equipment	427							427	427
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	42							42	42
24	387	2870	Other Equipment - Other	87							87	87
25	387	2871	Street Lighting Equipment	30							30	30
26			Completed Construction Not Classified	8,123	25,328	1,520					31,931	22,572
27			Total Distribution Plant	257,268	25,328	1,520	0				281,076	271,717

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM OCTOBER 1, 2005 TO SEPTEMBER 30, 2006

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-2.3
PAGE 7 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount of Transfer	Transfers/Reclassifications		Ending Balance	13 Month Average
								Explanation	Other Accts. Involved		
1				\$ 258	\$	\$	\$			\$ 258	258
2	391	2030	Miscellaneous Intangible Plant	28						28	28
3	392	2910	Office Furniture & Equipment	0						0	0
4	392	2920	Transportation	96						96	96
5	394	2921	Trailers	1,625						1,625	1,625
6	396	2940	Tools, Shop & Garage Equipment	47						47	47
7	396	2960	Power Operated Equipment	126						126	126
8	398	2980	Miscellaneous Equipment	0						0	0
			Completed Construction Not Classified								
9			Total General Plant	2,180	0	0	0			2,180	2,180
10			Total Gas Plant	264,832	25,726	1,545	0			289,013	279,514

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM OCTOBER 1, 2005 TO SEPTEMBER 30, 2006

COMMON PLANT

(\$000 Omitted)

SCHEDULE B-2.3
PAGE 8 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount of Transfer	Transfers/Reclassifications		Ending Balance	13 Month Average
								Explanation	Other Accts. Involved		
				\$	\$	\$	\$			\$	\$
1		1030	Miscellaneous Intangible Plant	16,145						16,145	16,145
2		1890	Land	1,190						1,190	1,190
3		1900	Structures & Improvements	6,268						6,268	6,268
4		1910	Office Furniture & Equipment	687						687	687
5		1911	Electronic Data Processing Equipment	0						0	0
6		1920	Transportation Equipment	0						0	0
7		1930	Stores Equipment	6						6	6
8		1940	Tools, Shop & Garage Equipment	148						148	148
9		1970	Communication Equipment	39						39	39
10		1980	Miscellaneous Equipment	0						0	0
11			Completed Construction Not Classified	0						0	0
12			Total Common Plant	24,483	0	0	0			24,483	24,483
13			38.13% Common Plant Allocated to Gas	9,336	0	0	0			9,336	9,336
14			Total Gas Plant including Allocated Common	274,168	25,726	1,545	0			298,349	288,850

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PROPERTY MERGED OR ACQUIRED
FROM OCTOBER 1, 2000 TO SEPTEMBER 30, 2006

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	FERC Acct. No.	Company Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date (Docket No.)	Date of Acquisition	Explanation of Treatment
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The company has not merged or acquired property from other than affiliated companies.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
LEASED PROPERTY
(TOTAL COMPANY)
AS OF MAY 31, 2005

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

SCHEDULE B-2.5
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
	Meters	Fleet Capital	Monthly	52,758	6,086,822	Per Regulatory and GAAP Guidelines
	Regulators	Fleet Capital	Monthly	15,726	1,814,366	Per Regulatory and GAAP Guidelines

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
LEASED PROPERTY
(TOTAL COMPANY)
AS OF SEPTEMBER 30, 2006

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

SCHEDULE B-2.5
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
	Meters	Fleet Capital	Monthly	64,056	7,038,000	Per Regulatory and GAAP Guidelines
	Regulators	Fleet Capital	Monthly	19,094	2,461,000	Per Regulatory and GAAP Guidelines

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF MAY 31, 2005
AS OF SEPTEMBER 30, 2006

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

SCHEDULE B-2.6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	Description and Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized		Expenses Incurred	
						Amount	Description	Amount	Description

The company has no plant held for future use included in rate base.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF MAY 31, 2005

(\$000 Omitted)

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

SCHEDULE B-2.7
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	Company Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre. and Amort.	Net Original Cost	Base Period		Reasons for Exclusion
							Amount	Acct. No.	
No property is excluded from rate base for reasons other than jurisdictional allocation.									

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF SEPTEMBER 30, 2006

(\$000 Omitted)

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

SCHEDULE B-2.7
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	Company Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre. and Amort.	Net Original Cost	Forecast Period		Reasons for Exclusion
							Amount	Revenue and Expense Acct. No. Description	
No property is excluded from rate base for reasons other than jurisdictional allocation.									

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MAY 31, 2005

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): , SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3
PAGE 1 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1) \$	Total Company \$	Jurisdictional %	Base Period Accumulated Balances		Adjusted Jurisdiction
							Jurisdictional Total \$	Adjustments \$	
1	304	2040	Land and Land Rights	118	0	100.00%	0	0	0
2	304	2041	Rights of Way	24	24	100.00%	24	(16)	8
3	305	2050	Structures & Improvements	1,567	1,370	100.00%	1,370	(891)	479
4	311	2110	Liquefied Petroleum Gas Equipment	3,632	1,677	100.00%	1,677	(1,090)	587
5			Completed Construction Not Classified	0	0	100.00%	0	0	0
6		108	Retirement Work in Progress		(18)	100.00%	(18)	0	(18)
7			Total Manufactured Gas Production Plant	5,341	3,053		3,053	(1,997)	1,056

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MAY 31, 2005

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-3
PAGE 2 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): . SCHEDULE B-2.1. SCHEDULE B-3.1

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances			Adjusted Jurisdiction
					Total Company \$	Allocation %	Allocated Total \$	
1	374	2740	Land and Land Rights	42	0	100.00%	0	0
2	374	2741	Rights of Way	1,020	452	100.00%	452	337
3	375	2750	Structures & Improvements	159	119	100.00%	119	86
4	376	2761	Mains - Cast Iron & Copper	2,213	2,106	100.00%	2,106	2,106
5	376	2762	Mains - Steel	58,477	25,337	100.00%	25,337	25,337
6	376	2763	Mains - Plastic	42,427	7,339	100.00%	7,339	7,339
7	376	2765	Mains - Feeder	19,184	10,415	100.00%	10,415	6,259
8	376	2767	Mains - Steel	7,464	509	100.00%	509	509
9	376	2768	Mains - Plastic	27,346	1,503	100.00%	1,503	1,503
10	378	2780	System Meas. & Reg. Station Equipment	2,758	1,545	100.00%	1,545	1,224
11	378	2781	System Meas. & Reg. Station Equipment-Elec	389	374	100.00%	374	267
12	378	2782	District Regulating Equipment	656	526	100.00%	526	526
13	380	2801	Services-Cast Iron & Copper	2,465	3,101	100.00%	3,101	3,101
14	380	2802	Services-Steel	3,155	2,438	100.00%	2,438	2,438
15	380	2803	Services-Plastic	46,287	19,442	100.00%	19,442	19,442
16	380	2804	Services-Steel	15	1	100.00%	1	1
17	380	2805-2807	Services-Plastic	16,308	968	100.00%	968	968
18	381	2810,2811	Meters	10,390	2,614	100.00%	2,614	2,614
19	382	2820,2821	Meter Installations	7,083	1,630	100.00%	1,630	1,630
20	383	2830	House Regulators	3,380	543	100.00%	543	543
21	384	2840	House Regulator Installations	2,708	503	100.00%	503	503
22	385	2850	Large Industrial Meas. & Reg. Equipment	427	242	100.00%	242	242
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	42	27	100.00%	27	27
24	385	2870	Other Equipment - Other	87	37	100.00%	37	37
25	387	2871	Street Lighting Equipment	30	9	100.00%	9	9
26			Completed Construction Not Classified	0	0	100.00%	0	0
27		108	Retirement Work in Progress		(1,362)	100.00%	(1,362)	(1,362)
23			Total Distribution Plant	254,512	80,418		80,418	(4,732)
								75,686

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MAY 31, 2005

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-3
PAGE 3 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances			
					Total Company \$	Allocation %	Allocated Total \$	Adjusted Jurisdiction \$
1		2030	Miscellaneous Intangible Plant	258	174	100.00%	174	174
2	391	2910	Office Furniture & Equipment	28	14	100.00%	14	(4)
3	392	2920	Transportation Equipment	0	1	100.00%	1	1
4	392	2921	Trailers	96	74	100.00%	74	74
5	394	2940	Tools, Shop & Garage Equipment	1,625	653	100.00%	653	(15)
6	396	2960	Power Operated Equipment	47	47	100.00%	47	47
7	398	2980	Miscellaneous Equipment	126	19	100.00%	19	(19)
8			Completed Construction Not Classified	0	0	100.00%	0	0
9		108	Retirement Work in Progress	0	(2)	100.00%	(2)	(2)
10			Total General Plant	2,180	980		980	(38)
11			Total Gas Plant	262,033	84,451		84,451	(6,767)
								77,684

(1) Plant Investment includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MAY 31, 2005

COMMON PLANT
(\$000 Omitted)

SCHEDULE B-3
PAGE 4 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances			
					Total Company \$	Allocation %	Allocated Total \$	Adjusted Jurisdiction \$
1		1030	Miscellaneous Intangible Plant	15,385	7,339	100.00%	7,339	7,339
2		1890	Land and Land Rights	1,190	0	100.00%	0	0
3		1900	Structures & Improvements	6,204	2,517	100.00%	2,517	2,517
4		1910	Office Furniture & Equipment	398	139	100.00%	139	139
5		1911	Electronic Data Processing Equipment	0	0	100.00%	0	0
6		1920	Transportation Equipment	0	0	100.00%	0	0
7		1930	Stores Equipment	6	(19)	100.00%	(19)	(19)
8		1940	Tools, Shop & Garage Equipment	151	74	100.00%	74	74
9		1970	Communication Equipment	39	(8)	100.00%	(8)	(8)
10		1980	Miscellaneous Equipment	0	0	100.00%	0	0
11			Completed Construction Not Classified	0	0	100.00%	0	0
12		108	Retirement Work in Progress	0	0	100.00%	0	0
13			Total Common Plant	23,373	10,042		10,042	10,042
14			Common Plant Allocated to Gas	8,912	3,953		3,953	3,953
15			38.13% Original Cost					
			39.36% Reserve for Depreciation					
16			Total Gas Plant Including Allocated Common	270,945	88,404		88,404	81,637
								(6,767)

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF SEPTEMBER 30, 2006

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3
PAGE 5 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecast Period (1) \$	13 Month Average Forecast Period Accumulated Balances		Adjusted Jurisdiction
					Total Company \$	Total Jurisdictional \$	
1	304	2040	Land and Land Rights	118	0	0	0
2	304	2041	Rights of Way	24	24	(16)	8
3	305	2050	Structures & Improvements	1,567	1,366	(899)	467
4	311	2110	Liquefied Petroleum Gas Equipment	3,632	1,668	(1,100)	568
5			Completed Construction Not Classified	276	15		15
6		108	Retirement Work in Progress		(19)		(19)
7			Total Manufactured Gas Production Plant	5,617	3,054	(2,015)	1,039

(1) Plant Investment includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF SEPTEMBER 30, 2006

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-3
PAGE 6 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecast Period (1)	13 Month Average Forecast Period Accumulated Balances		
					Total Company \$	Allocated Total \$	Adjusted Jurisdiction \$
1	374	2740	Land and Land Rights	42	0	0	0
2	374	2741	Rights of Way	1,020	447	(120)	327
3	375	2750	Structures & Improvements	118	118	(34)	84
4	376	2761	Mains - Cast Iron & Copper	2,213	2,069		2,069
5	376	2762	Mains - Steel	58,541	24,634		24,634
6	376	2763	Mains - Plastic	41,334	6,833		6,833
7	376	2765	Mains - Feeder	19,187	10,203	(4,296)	5,907
8	376	2767	Mains - Steel	7,462	418		418
9	376	2768	Mains - Plastic	26,234	1,172		1,172
10	378	2780	System Meas. & Reg. Station Equipment	2,751	1,522	(333)	1,189
11	378	2781	System Meas. & Reg. Station Equipment-Elec	389	362	(110)	252
12	378	2782	District Regulating Equipment	656	514		514
13	380	2801	Services-Cast Iron & Copper	2,465	3,086		3,086
14	380	2802	Services-Steel	3,155	2,393		2,393
15	380	2803	Services-Plastic	45,486	18,753		18,753
16	380	2804	Services - Steel	14	1		1
17	380	2805-2807	Services - Plastic	14,478	739		739
18	381	2810,2811	Meters	10,338	2,535		2,535
19	382	2820,2821	Meter Installations	6,862	1,530		1,530
20	383	2830	House Regulators	3,284	510		510
21	384	2840	House Regulator Installations	2,487	466		466
22	385	2850	Large Industrial Meas. & Reg. Equipment	427	231		231
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	42	26		26
24	385	2870	Other Equipment - Other	87	34		34
25	387	2871	Street Lighting Equipment	30	8		8
26			Completed Construction Not Classified	22,572	7,918		7,918
27		108	Retirement Work in Progress		(1,249)		(1,249)
23			Total Distribution Plant	271,717	85,273	(4,893)	80,380

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF SEPTEMBER 30, 2006

GENERAL PLANT
(\$000 Omitted)

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3
PAGE 7 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecast Period (1)	13 Month Average Forecast Period Accumulated Balances			Adjusted Jurisdiction
					Total Company \$	Allocation %	Total Allocated \$	
1		2030	Miscellaneous Intangible Plant	258	246	100.00%	246	246
2	391	2910	Office Furniture & Equipment	28	17	100.00%	17	11
3	392	2920	Transportation Equipment	0	0	100.00%	0	0
4	392	2921	Trailers	96	81	100.00%	81	81
5	394	2940	Tools, Shop & Garage Equipment	1,625	675	100.00%	675	658
6	396	2960	Power Operated Equipment	47	47	100.00%	47	47
7	398	2980	Miscellaneous Equipment	126	80	100.00%	80	24
8			Completed Construction Not Classified	0	(67)	100.00%	(67)	(67)
9		108	Retirement Work in Progress	0	(2)	100.00%	(2)	(2)
10			Total General Plant	2,180	1,077		1,077	998
11			Total Gas Plant	279,514	89,404		89,404	82,417

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF SEPTEMBER 30, 2006

COMMON PLANT
(\$000 Omitted)

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3
PAGE 8 OF 8
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecast Period (1)	13 Month Average Forecast Period Accumulated Balances			Adjusted Jurisdiction
					Total Company \$	Allocation %	Total Allocated \$	
1		1030	Miscellaneous Intangible Plant	16,145	9,635	100.00%	9,635	9,635
2		1890	Land and Land Rights	1,190	0	100.00%	0	0
3		1900	Structures & Improvements	6,268	2,504	100.00%	2,504	2,504
4		1910	Office Furniture & Equipment	687	448	100.00%	448	448
5		1911	Electronic Data Processing Equipment	0	0	100.00%	0	0
6		1920	Transportation Equipment	0	0	100.00%	0	0
7		1930	Stores Equipment	6	(20)	100.00%	(20)	(20)
8		1940	Tools, Shop & Garage Equipment	148	71	100.00%	71	71
9		1970	Communication Equipment	39	(10)	100.00%	(10)	(10)
10		1980	Miscellaneous Equipment	0	0	100.00%	0	0
11			Completed Construction Not Classified	0	(401)	100.00%	(401)	(401)
12		108	Retirement Work in Progress	0	0	100.00%	0	0
13			Total Common Plant	24,483	12,227		12,227	0
14			Common Plant Allocated to Gas	9,336	4,813		4,813	0
15			38.13% Original Cost 39.36% Reserve for Depreciation					
16			Total Gas Plant Including Allocated Common	288,850	94,217		94,217	(6,987)

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MAY 31, 2005

(\$000 Omitted)

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NOS.: WPB-3.1a

SCHEDULE B-3.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Total Company Adjustment	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
<u>Manufactured Gas Production Plant</u>								
1	304	2041	Rights of Way	16	100.00	16	WPB-3.1a	Exclusion of gas facilities devoted to other than ULH&P customers.
2	305	2050	Structures & Improvements	891	100.00	891	WPB-3.1a	
3	311	2110	Liquefied Petroleum Gas Equipment	1,090	100.00	1,090	WPB-3.1a	
4		108	Retirement Work in Progress	0	100.00	0		
5			Total Manufactured Gas Production Plant	<u>1,997</u>		<u>1,997</u>	WPB-3.1a	
<u>Distribution Plant</u>								
6	374	2741	Rights of Way	115	100.00	115	WPB-3.1a	
7	375	2750	Structures & Improvements	33	100.00	33	WPB-3.1a	
8	376	2765	Mains-Steel Feeder Lines	4,156	100.00	4,156	WPB-3.1a	
9	378	2780	System M & R Station Equip. - General	321	100.00	321	WPB-3.1a	
10	378	2781	System M & R Station Equip.	107	100.00	107	WPB-3.1a	
11			Total Distribution Plant	<u>4,732</u>		<u>4,732</u>		
<u>General Plant</u>								
12	391	2910	Office Furniture & Equipment #936	4	100.00	4	WPB-3.1a	
13	394	2940	Tools, Shop & Garage Equipment #936	15	100.00	15	WPB-3.1a	
14	398	2980	Miscellaneous Equipment	19	100.00	19	WPB-3.1a	
15			Total General Plant	<u>38</u>		<u>38</u>		
16			Total Gas Plant	<u>6,767</u>		<u>6,767</u>		

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF SEPTEMBER 30, 2006

(\$000 Omitted)

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NOS.: WPB-3.1a, WPB-3.1b

SCHEDULE B-3.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Total Company Adjustment	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
<u>Manufactured Gas Production Plant</u>								
1	304	2041	Rights of Way	16	100.00	16	WPB-3.1a	Exclusion of gas facilities devoted to other than ULH&P customers.
2	305	2050	Structures & Improvements	899	100.00	899	WPB-3.1a	
3	311	2110	Liquefied Petroleum Gas Equipment	1,100	100.00	1,100		
4		108	Retirement Work in Progress	0	100.00	0		
5			Total Manufactured Gas Production Plant	2,015		2,015	WPB-3.1b	
<u>Distribution Plant</u>								
6	374	2741	Rights of Way	120	100.00	120	WPB-3.1a	Exclusion of gas facilities devoted to other than ULH&P customers.
7	375	2750	Structures & Improvements	34	100.00	34	WPB-3.1a	
8	376	2765	Mains-Steel Feeder Lines	4,296	100.00	4,296		
9	378	2780	System M & R Station Equip. - General	333	100.00	333	WPB-3.1a	
10	378	2781	System M & R Station Equip.	110	100.00	110	WPB-3.1a	
11			Total Distribution Plant	4,893		4,893	WPB-3.1b	
<u>General Plant</u>								
12	391	2910	Office Furniture & Equipment #936	6	100.00	6	WPB-3.1a	Exclusion of gas facilities devoted to other than ULH&P customers.
13	394	2940	Tools, Shop & Garage Equipment #936	17	100.00	17	WPB-3.1a	
14	398	2980	Miscellaneous Equipment	56	100.00	56		
15			Total General Plant	79		79	WPB-3.1b	
16			Total Gas Plant	6,987		6,987		

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
THIRTEEN MONTH AVERAGE AS OF SEPTEMBER 30, 2006

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 1 OF 4
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr/Amort Expense (G=DXF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	13-Month Average Accumulated Balance (E)					
1	304	2040	Land and Land Rights	41	0	0.00%	0	Perpetual Life	50	SQ
2	304	2041	Rights of Way	8	8	0.00% (2)			50	R4
3	305	2050	Structures & Improvements	548	467	0.40%	2	-5.00%	35	S1.5
4	311	2110	Liquefied Petroleum Gas Equipment	1,093	568	2.45%	27	-5.00%		
5			Completed Construction Not Classified	276	15	1.82%	5			
6		108	Retirement Work In Progress	0	(19)					
7			Total Manufactured Gas Production Plant	1,966	1,039		34			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

(2) This account is fully depreciated.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
THIRTEEN MONTH AVERAGE AS OF SEPTEMBER 30, 2006

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 2 OF 4
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

Line No.	FERC Acct. No.	Company Acct. No.	Account Title or Major Property Grouping	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	13-Month Average Accumulated Balance (E)					
(A)	(B-1)	(B-2)	(C)	\$	\$	(F)	\$	(H)	(I)	(J)
1	374	2740	Land and Land Rights	36	0	0	0	0	0	R4
2	374	2741	Rights of Way	739	327	1.39%	10	0.00%	65	R2.5
3	375	2750	Structures & Improvements	125	84	1.12%	1	-10.00%	50	R2.5
4	376	2761	Mains - Cast Iron & Copper	2,213	2,069	1.65%	37	-20.00%	41	R2.5
5	376	2762	Mains - Steel	56,541	24,694	2.56%	1,499	-20.00%	53	R2.5
6	376	2763	Mains - Plastic	41,334	6,833	2.97%	1,228	-20.00%	50	R2.5
7	376	2765	Mains - Feeder	12,689	5,907	2.56%	325	-20.00%	53	R2.5
8	376	2767	Mains - Steel	7,462	418	2.56%	191	-20.00%	53	R2.5
9	376	2768	Mains - Plastic	26,234	1,172	2.97%	779	-20.00%	50	R2.5
10	378	2780	System Meas. & Reg. Station Equipment	2,402	1,189	2.08%	50	-5.00%	40	R1
11	378	2781	System Meas. & Reg. Station Equipment-Elec	279	252	1.39%	4	-5.00%	15	S2.5
12	378	2782	District Regulating Equipment	656	514	3.71%	24	-75.00%	50	R2.5
13	380	2801	Services- Cast Iron & Copper	2,465	3,086	0.86%	22	-35.00%	40	R1.5
14	380	2802	Services-Steel	3,155	2,393	2.70%	85	-35.00%	38	R1
15	380	2803	Services-Plastic	45,488	18,753	3.97%	1,806	-35.00%	42	R1.5
16	380	2804	Services - Steel	14	1	2.70%	0	-35.00%	38	R1
17	380	2805-2807	Services - Plastic	14,478	739	3.97%	575	-35.00%	42	R1.5
18	381	2810,2811	Meters	10,338	2,535	2.71%	280	10.00%	37	R3
19	382	2820,2821	Meter Installations	6,862	1,530	3.16%	217	0.00%	37	R3
20	383	2830	House Regulators	3,284	510	2.87%	94	10.00%	44	R1.5
21	384	2840	House Regulator Installations	2,487	466	3.02%	75	0.00%	44	R1.5
22	385	2850	Large Industrial Meas. & Reg. Equipment	427	231	3.22%	14	-10.00%	32	R2
23	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	42	26	2.55%	1	-10.00%	32	R2
24	387	2870	Other Equipment - Other	87	34	10.77%	9	0.00%	12	L2.5
25	387	2871	Street Lighting Equipment	30	8	3.73%	1	0.00%	30	S2.5
26			Completed Construction Not Classified	22,572	7,918		679			
27		108	Rethatement Work In Progress	0	(1,249)					
28			Total Distribution Plant	264,439	80,380		8,006			

(1) Plant Investment Includes Completed Construction Not Classified (Account 106).

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
THIRTEEN MONTH AVERAGE AS OF SEPTEMBER 30, 2006

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 3 OF 4
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr/Amort Expense (G=Dx(F))	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	13-Month Average Accumulated Balance (E)					
1		2030	Miscellaneous Intangible Plant	258	246		51	Amortized over 60 months		
2	391	2910	Office Furniture & Equipment	16	11	5.48%	1	0	20	SQ
3	392	2920	Transportation Equipment	0	0					Depr. Charged to Transp. Expense
4	392	2921	Trailers	96	81		64	0	25	SQ
5	394	2940	Tools, Shop & Garage Equipment	1,589	658	4.01%	(2)			Depr. Charged to Transp. Expense
6	396	2960	Power Operated Equipment	47	47		0			
7	398	2980	Miscellaneous Equipment	0	24	3.85%	0			
8			Completed Construction Not Classified	0	(67)		0			
9		108	Retirement Work in Progress	0	(2)		0			
10			Total General Plant	2,006	998		116			
11			Total Gas Plant	268,411	82,417		8,156			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).
(2) This account is fully depreciated.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
THIRTEEN MONTH AVERAGE AS OF SEPTEMBER 30, 2006

COMMON PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 4 OF 4
WITNESS RESPONSIBLE:
P. A. LAUB

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction			Current Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF) \$	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D) \$	13-Month Average Accumulated Balance (E) \$	Perpetual Life					
1		1030	Miscellaneous Intangible Plant	16,145	9,635	Various	1,402	0	Perpetual Life		
2		1890	Land and Land Rights	1,190	0		0	0		100	R1.5
3		1900	Structures & Improvements	6,268	2,504	2.17%	136	45	0	20	SQ
4		1910	Office Furniture & Equipment	687	448	6.49%	45	0	0		
5		1911	Electronic Data Processing Equipment	0	0		0	0	0		
6		1920	Transportation Equipment	0	0		0	0	0	Depr. Charged to Transp. Expense	
7		1930	Stores Equipment	6	(20)	47.53%	3	7	0	20	SQ
8		1940	Tools, Shop & Garage Equipment	148	71	4.79%	7	3	0	25	SQ
9		1970	Communication Equipment	39	(10)	7.20%	3	0	0	15	SQ
10		1980	Miscellaneous Equipment	0	0	2.09%	0	0	0	20	SQ
11			Completed Construction Not Classified	0	(401)	2.62%	0	0	0		
12		108	Retirement Work In Progress	0	0		0	0			
13			Total Common Plant	24,483	12,227			1,596			
14			Common Plant Allocated to Gas								
15		38.13%	Original Cost	9,336	4,813			684			
16		39.36%	Reserve								
17		42.88%	Annual Provision								
			Total Gas Plant Including Allocated Common	277,747	87,230			8,840			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
CONSTRUCTION WORK IN PROGRESS
AS OF MAY 31, 2005
(\$000 Omitted)

SCHEDULE B-4
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	Major Property Groupings	Jurisdictional %	Amount Subject to AFUDC		Amount Not Subject to AFUDC		Total	
			Gross \$	Jurisdictional \$	Gross \$	Jurisdictional \$	Gross \$	Jurisdictional \$
1	Manufactured Gas Production	100.00%	62	62	0	0	62	62
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0	0	0	0	0
3	Net Manufactured Gas Production	100.00%	62	62	0	0	62	62
4	Distribution	100.00%	5,750	5,750	0	0	5,750	5,750
5	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0	0	0	0	0
6	Net Distribution	100.00%	5,750	5,750	0	0	5,750	5,750
7	General	100.00%	40	40	0	0	40	40
8	Total Common	100.00%	1,980	1,980	0	0	1,980	1,980
9	38.13% Common Allocated to Gas	100.00%	188	188	0	0	188	188
10	TOTAL GAS INCLUDING COMMON ALLOCATED		6,040	6,040	0	0	6,040	6,040

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
CONSTRUCTION WORK IN PROGRESS
THIRTEEN MONTH AVERAGE AS OF SEPTEMBER 30, 2006
(\$000 Omitted)

SCHEDULE B-4
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

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

Line No.	Major Property Groupings	Jurisdictional %	Amount Subject to AFUDC		Amount Not Subject to AFUDC		Total	
			Gross \$	Jurisdictional \$	Gross \$	Jurisdictional \$	Gross \$	Jurisdictional \$
1	Manufactured Gas Production	100.00%	0	0	0	0	0	0
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0	0	0	0	0
3	Net Manufactured Gas Production	100.00%	0	0	0	0	0	0
4	Distribution	100.00%	4,120	4,120	0	0	4,120	4,120
5	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0	0	0	0	0
6	Net Distribution	100.00%	4,120	4,120	0	0	4,120	4,120
7	General	100.00%	0	0	0	0	0	0
8	Total Common	100.00%	0	0	0	0	0	0
9	38.13% Common Allocated to Gas	100.00%	0	0	0	0	0	0
10	TOTAL GAS INCLUDING COMMON ALLOCATED		4,120	4,120	0	0	4,120	4,120

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (a)
AS OF SEPTEMBER 30, 2006

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

SCHEDULE B-4.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
G. J. HEBBELER

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H) / (G)
1	G7RISR06 (b)	May-06	December-06	63%	\$ 1,124,851	\$ 1,124,851	\$ 1,012,364	90%
2	KYCIBS06 (b)	Jan-06	December-06	75%	10,942,173	10,942,173	5,908,624	54%
3	ELIJAHCR	May-06	December-06	63%	421,239	421,239	375,405	89%
4	AMRGAS	Jan-06	June-09	21%	9,397,500	9,397,500	1,426,407	15%

(a) Based on expenditures including AFUDC.
(b) 2006 activity for a multi-year program.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
ALLOWANCE FOR WORKING CAPITAL
AS OF MAY 31, 2005
AS OF 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 B-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION of METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORK PAPER REFERENCE NUMBER	TOTAL COMPANY		JURISDICTIONAL	
				BASE PERIOD	FORECAST PERIOD	BASE PERIOD	FORECAST PERIOD
1	Cash Element of Working Capital	Based on 1/8 Operation and Maintenance Expense less jurisdictional purchased gas expense.	WPB-5.1a	N.C.	N.C.	<u>2,337,497</u>	<u>\$ 2,384,337</u>
2							
3							
4							
5	Material and Supplies:						
6							
7			WPB-5.1b	1,853,531	1,934,987	648,736	677,245
8	Gas Enricher Liquids	(1)					
9			WPB-5.1c	389,330	455,911	166,307	232,273
10	Other	(1)		2,242,861	2,390,898	815,043	909,518
11	Subtotal						
12			WPB-5.1g	4,144,503	5,462,513	4,144,503	5,462,513
13	Gas Stored Underground	(1)					
14	Prepayments	(1)	WPB-5.1e	711,607	317,628	37,511	105,675
15							
16	Total Other Working Capital					4,997,057	6,477,706
17							
18	Total Working Capital					<u>7,334,554</u>	<u>8,862,043</u>
19							

N.C - Not calculated

(1) The Base Period is the ending period balance. The Forecast Period is a 13 month average balance.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
WORKING CAPITAL COMPONENTS
AS OF MAY 31, 2005

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-5.1a through WPB-5.1i

SCHEDULE B-5.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	DESCRIPTION	END OF PERIOD BALANCE		
		TOTAL COMPANY (4)	JURISDICTIONAL % (5)	JURISDICTIONAL AMOUNT (6)
1	Cash Working Capital:			
2	1/8 Oper. and Maint. Expense	N.C.	Computed	<u>2,337,497</u>
3				
4	Materials and Supplies:			
5	Gas Enricher Liquids	1,853,531	35.000	648,736
6	Other	<u>389,330</u>	Computed	<u>166,307</u>
7	Total	<u>2,242,861</u>		<u>815,043</u>
8				
9	Gas Stored Underground - Current	<u>4,144,503</u>	100.000	<u>4,144,503</u>
10				
11	Prepayments:			
12	KPSC Maintenance Tax	47,462	Computed	15,791
	Prepaid Insurance	638,825	Computed	11,243
	Consulting Agreement	<u>25,320</u>	Computed	<u>10,477</u>
13	Total	<u>711,607</u>		<u>37,511</u>
14				
15	Total Other Working Capital	<u>7,098,971</u>		<u>4,997,057</u>
16				
17	Total Working Capital			<u>7,334,554</u>

N.C. - Not Calculated

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
WORKING CAPITAL COMPONENTS
AS OF SEPTEMBER 30, 2006

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED
WORK PAPER REFERENCE NO(S): WPB-5.1a through WPB-5.1i

SCHEDULE B-5.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD			END OF PERIOD BALANCE		
		TOTAL COMPANY (1)	JURISDICTIONAL % (2)	JURISDICTIONAL AMOUNT (3)	TOTAL COMPANY (4)	JURISDICTIONAL % (5)	JURISDICTIONAL AMOUNT (6)
1	Cash Working Capital:						
2	1/8 Oper. and Maint. Expense	N.C.	Computed	<u>2,384,337</u>	N.C.	Computed	<u>2,384,337</u>
3							
4	Materials and Supplies:						
5	Gas Enricher Liquids	1,934,987	35.000	677,245	1,934,987	35.000	677,245
6	Other	<u>455,911</u>	Computed	<u>232,273</u>	<u>455,911</u>	Computed	<u>232,273</u>
7	Total	<u>2,390,898</u>		<u>909,518</u>	<u>2,390,898</u>		<u>909,518</u>
8							
9	Gas Stored Underground - Current	<u>5,462,513</u>	100.000	<u>5,462,513</u>	<u>5,462,513</u>	100.000	<u>5,462,513</u>
10							
11	Prepayments:						
12	KPSC Maintenance Tax	<u>317,628</u>	Computed	<u>105,675</u>	<u>427,155</u>	Computed	<u>142,115</u>
13	Total	<u>317,628</u>		<u>105,675</u>	<u>427,155</u>		<u>142,115</u>
14							
15	Total Other Working Capital			<u>6,477,706</u>			<u>6,514,146</u>
16							
17	Total Working Capital			<u>8,862,043</u>			<u>8,898,483</u>

N.C. - Not Calculated

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF MAY 31, 2005

SCHEDULE B-6
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): WPB-6a, WPB-6c

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY	JURISDICTIONAL CODE %	JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)
1							
2	252	Customers' Advances for Construction	<u>(2,568,169)</u>	DALL 100.000	<u>(2,568,169)</u>		<u>(2,568,169)</u> (A)
3							
4	255	Investment Tax Credits: (B)					
5		3% Credit	(41,340)	DALL 100.000	(41,340)	872 (E)	(40,468)
6		4% Credit	(71,907)	DALL 100.000	(71,907)	71,907 (F)	0
7		10% Credit	(1,373,944)	DALL 100.000	(1,373,944)	1,373,944 (F)	0
8		Total Investment Tax Credits	<u>(1,487,191)</u>		<u>(1,487,191)</u>	<u>1,446,723</u>	<u>(40,468)</u> (C)
9							
10	190,281,	Deferred Income Taxes:					
11	282,283	Total Deferred Income Taxes	<u>(27,105,172)</u>	DALL 100.000	<u>(27,105,172)</u>	<u>587,968</u>	<u>(26,517,204)</u> (D)

Sources:

- (A) Included on Schedule B-1 as Customers' Advances for Construction, Line 8.
- (B) The company elected the ratable flow through option under Section 46(e)(2) in regards to the 1971 election and the rateable flow through option provided under Section 46(f)(2) in regards to the 1975 election.
- (C) Included on Schedule B-1 as Investment Tax Credits, Line 9.
- (D) Included on Schedule B-1 as Deferred Income Taxes, Line 10.
- (E) Elimination of Deferred Tax Balances Related to Facilities Devoted to Other Than ULH&P Customers. (WPB-6c)
- (F) Excluded from Rate Base.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF SEPTEMBER 30, 2006

SCHEDULE B-6
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): WPB-6b, WPB-6d

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	13 MONTH AVERAGE FORECAST PERIOD		JURISDICTIONAL CODE	JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2)				
1								
2	252	Customers' Advances for Construction	<u>(2,721,042)</u>	DALL 100.000	<u>(2,721,042)</u>			<u>(2,721,042)</u> (A)
3								
4	255	Investment Tax Credits: (B)						
5		3% Credit	(34,510)	DALL 100.000	(34,510)	728	(33,782)	
6		4% Credit	(67,136)	DALL 100.000	(67,136)	67,136	0	
7		10% Credit	(1,315,345)	DALL 100.000	(1,315,345)	1,315,345	0	
8		Total Investment Tax Credits	<u>(1,416,991)</u>		<u>(1,416,991)</u>	<u>1,383,209</u>	<u>(33,782)</u>	<u>(33,782)</u> (C)
9								
10	190.	Deferred Income Taxes:						
11	282,283	Total Deferred Income Taxes	<u>(33,508,663)</u>	DALL 100.000	<u>(33,508,663)</u>	<u>603,142</u>	<u>(32,905,521)</u>	<u>(32,905,521)</u> (D)

- Sources:**
- (A) Included on Schedule B-1 as Customers' Advances for Construction, Line 8.
 - (B) The company elected the rateable flow through option under Section 46(e)(2) in regards to the 1971 election and the rateable flow through option provided under Section 46(f)(2) in regards to the 1975 election.
 - (C) Included on Schedule B-1 as Investment Tax Credits, Line 9.
 - (D) Included on Schedule B-1 as Deferred Income Taxes, Line 10.
 - (E) Elimination of Deferred Tax Balances Related to Facilities Devoted to Other Than ULH&P Customers. (WPB-6d)
 - (F) Excluded from Rate Base.

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

JURISDICTIONAL PERCENTAGE
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 B-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. F. OCHSNER

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	JURISDICTIONAL CODE	%	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 - RATE BASE

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 B-7.1

PAGE 1 OF 1

WITNESS RESPONSIBLE:

P. F. OCHSNER

LINE NO. (A)	DESCRIPTION BY MAJOR GROUPINGS OR ACCOUNT (B)	STATISTIC TOTAL COMPANY (C)	ADJUSTMENT TO TOTAL COMPANY STATISTIC (D)	ADJUSTED STATISTIC FOR TOTAL COMPANY (E = C+D)	STATISTIC FOR RATE AREA (F)	ALLOCATION FACTOR % (G = F / E)
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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
RATE BASE
12 MONTHS ENDED MAY 31, 2005

SCHEDULE B-7.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. F. OCHSNER

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

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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Not Applicable - 100% Jurisdictional

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2000-2004 AND BASE AND FORECAST PERIODS

SCHEDULE B 8
PAGE 1 OF 2
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	13 MONTH AVG. FORECAST PERIOD					MOST RECENT FIVE CALENDAR YEARS					% Change		
		% Change	BASE PERIOD	% Change	2004	% Change	2003	% Change	2002	% Change	2001		% Change	2000
1	ASSETS													
2	UTILITY PLANT	138.38%	573,016,812	1.23%	586,078,910	3.25%	548,270,124	8.51%	505,277,708	1.91%	495,813,293	6.87%	483,861,974	6.07%
3	UTILITY PLANT IN SERVICE	81.01%	14,745,761	142.91%	6,070,518	(1.50)%	6,184,548	(68.19)%	14,744,851	33.98%	41,004,137	(26.98)%	15,069,390	9.51%
4	CONSTRUCTION WORK IN PROGRESS	136.94%	587,762,573	2.73%	572,149,426	3.20%	554,434,872	6.84%	520,022,659	6.84%	508,817,430	5.80%	478,033,364	6.18%
5	FIXED ASSET PLANT	202.93%	207,078,164	2.89%	201,255,639	0.54%	200,165,384	6.54%	187,876,165	5.21%	178,566,845	5.41%	169,402,543	9.57%
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION	101.04%	380,684,409	2.44%	370,893,787	4.69%	354,269,288	6.66%	332,146,434	1.19%	328,250,585	6.01%	309,628,821	4.41%
7	NET UTIL PLANT													
8	OTHER PROPERTY AND INVESTMENTS	2.75%	18,614,669	0.12%	18,591,765		18,591,765		18,591,765	842881.73%	2,206		2,206	
9	NONUTILITY PROPERTY - NET	(100.00)%	5,569,932	11.32%	5,003,725	37.28%	3,844,928	20.75%	3,018,458	97.95%	1,500		1,500	
10	LESS: ACCUM. PROVISION FOR DEPR. & AMORT.	131098.63%	2,920	(4.82)%	3,068	0.39%	3,056	2.89%	2,969	(100.00)%	5,922,097	(8.32)%	6,023,142	50.89%
11	OTHER INVESTMENTS													
12	SPECIAL FUNDS	75.95%	13,047,657	(4.00)%	13,591,108	(9.09)%	14,949,695	(4.02)%	15,576,276	181.86%	5,525,773	(6.31)%	6,026,848	50.92%
13	TOTAL OTHER PROPERTY AND INVESTMENTS													
14	CURRENT AND ACCRUED ASSETS	(100.00)%	9,241,526	120.29%	4,195,084	121.35%	1,895,248	(51.68)%	3,922,373	(4.22)%	4,095,063	(38.58)%	6,456,845	77.56%
15	CASH	(100.00)%	2,500		2,500		3,500		3,500		3,500		3,500	(18.60)%
16	SPECIAL DEPOSITS	(100.00)%	808,443	(44.26)%	1,450,291	(40.97)%	2,486,894	248.46%	703,087	(85.81)%	16,783,682	(41.12)%	28,506,569	60.29%
17	WORKING CAPITAL INVESTMENTS	3338.34%	26,735,485	29.31%	20,674,884	15.46%	17,906,046	34.26%	13,396,539	(30.40)%	2,401,209	5.37%	2,278,850	183.98%
18	NOTES AND ACCOUNTS RECEIVABLE - NET	(100.00)%	293,807	(94.82)%	5,671,436	28.66%	4,407,458	163.72%	1,671,267	(15.74)%	2,412,393	3.38%	2,333,292	(7.79)%
19	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	(100.00)%	2,242,860	(6.43)%	2,387,024	(0.57)%	2,470,864	(13.66)%	2,791,894	(36.00)%	8,422,247	112.32%	3,966,676	(22.57)%
20	RECEIVABLES FROM ASSOCIATED COMPANIES	593.49%	4,144,503	(32.09)%	6,102,597	10.44%	5,525,725	2.52%	5,389,976	5.25%	300,069	9.53%	273,977	25.33%
21	MATERIALS, SUPPLIES AND FUEL	(58.65)%	711,607	149.89%	284,770	2.10%	278,905	(11.70)%	315,947					
22	GAS STORED - CURRENT	(100.00)%	601		601		749	463.16%	133	(81.75)%	1,612	(66.12)%	11,612	486.10%
23	PREPAYMENTS	17.09%	44,181,332	8.34%	40,779,187	16.90%	34,885,279	23.99%	28,134,716	(18.26)%	34,419,759	(21.47)%	43,831,323	45.74%
24	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(100.00)%	1,011,804	(2.67)%	1,039,587	58.17%	667,275	(7.40)%	709,785	(7.18)%	764,681	(5.60)%	810,027	(7.02)%
25	RENTS RECEIVABLE	(177.44)%	37,500,665	(9.77)%	41,562,613	0.65%	41,294,186	9.99%	37,546,645	122.33%	16,686,013	91.80%	8,800,591	29.99%
26	DEFERRED DEBITS	(100.00)%	87,952	72.60%	50,958	(35.11)%	78,529	2503.75%	3,016	(95.70)%	(2,487,973)	(55.09)%	161,935	839.73%
27	UNAMORTIZED DEBT EXPENSE	(100.26)%	1,531,687	(10.28)%	1,707,259	615.22%	238,704	110.87%	(2,196,009)	12.00%	(2,487,973)	(6.52)%	(5,785,748)	(185.72)%
28	CLEARING ACCOUNTS	(100.00)%	2,243,720	(3.26)%	2,319,315	(7.25)%	2,500,743	(7.30)%	2,687,696	(6.97)%	2,898,024	(6.52)%	3,101,952	(6.12)%
29	MISCELLANEOUS DEFERRED DEBITS	(100.00)%	7,471,775	6.66%	7,005,341	(73.62)%	26,552,274	4.96%	25,395,475	6.39%	14,476,184	345.07%	3,253,275	(63.52)%
30	UNAMORTIZED GAS ON REACCURED DEBT	(100.00)%	(2,869,441)	(800.23)%	(3,181,744)	(110.89)%	2,925,639	174.78%	(3,912,272)	(4825.19)%	(79,459)	(100.65)%	9,389,632	451.21%
31	ACCUMULATED DEFERRED INCOME TAXES	(82.00)%	46,878,162	(11.97)%	53,366,329	(28.12)%	74,247,950	33.24%	60,244,336	65.22%	32,555,509	64.92%	19,721,664	29.94%
32	UNRECOVERED PURCHASED GAS COSTS													
33	TOTAL DEFERRED DEBITS													
34	TOTAL ASSETS	74.98%	484,891,560	1.31%	478,630,411	0.06%	478,351,812	9.69%	436,101,622	8.85%	400,721,626	5.67%	379,208,656	9.66%

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
JURISDICTIONAL OPERATING INCOME SUMMARY
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 C-2, WPC-1a

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

LINE NO.	DESCRIPTION	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(\$)	(\$)	(\$)
1	Operating Revenues	<u>130,229,785</u>	<u>14,048,768</u> (1)	<u>144,278,553</u>
2				
3	Operating Expenses			
4	Operation & Maintenance	110,924,695	165,775	111,090,470
5	Depreciation	8,840,365	0	8,840,365
6	Taxes - Other	<u>3,108,493</u>	<u>24,304</u>	<u>3,132,797</u>
7	Operating Expenses before Income Taxes	122,873,553	190,079	123,063,632
8				
9	State Income Taxes	237,587	970,108	1,207,695
10	Federal Income Taxes	<u>1,143,734</u>	<u>4,511,003</u>	<u>5,654,737</u>
11				
12	Total Operating Expenses	<u>124,254,874</u>	<u>5,671,190</u>	<u>129,926,064</u>
13				
14	AFUDC Offset	362,148	0	362,148
15				
16	Income Available for Fixed Charges	<u>6,337,059</u>	<u>8,377,578</u>	<u>14,714,637</u>
17				
18	Capitalization Allocated to Jurisdictional Gas Operations	165,798,581		165,798,581
19	Rate of Return on Capitalization	3.82%		8.88%
20				
21	Jurisdictional Rate Base	167,838,698		167,838,698
22	Rate of Return on Rate Base	3.78%		8.77%

(1) Source: Schedule M. Includes proposed increase in base and interdepartmental revenue.
Proposed increase in bad check and reconnection charges is included in adjustment D-2.25.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE C-2.1
PAGE 1 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		REVENUE				
2						
3		Retail Revenue				
4	Various	Residential	79,496,348	100.000	79,496,348	DALL
5	Various	Commercial	31,344,750	100.000	31,344,750	DALL
6	Various	Industrial	5,172,723	100.000	5,172,723	DALL
7	Various	Public Street & Hwy. Lighting	888	100.000	888	DALL
8	Various	Other Public Authority	5,039,117	100.000	5,039,117	DALL
9	484400	Interdepartmental	50,671	100.000	50,671	DALL
10		Total Retail Revenue	<u>121,104,497</u>		<u>121,104,497</u>	
11						
12	483500	Inter Co Natural Gas - CG&E Unacct For	<u>0</u>	100.000	<u>0</u>	DALL
13			<u>0</u>		<u>0</u>	
14						
15		Total Service Revenues	<u>121,104,497</u>		<u>121,104,497</u>	
16						
17						
18		Other Revenues				
19	487000	Late Payment Charges	0	100.000	0	DALL
20	488010	Misc Service Revenue - Gas	180	100.000	180	DALL
21	488020	Reconnection Charges	12,447	100.000	12,447	DALL
22	488030	Erlanger Gas Plant	673,276	100.000	673,276	DALL
23	488040	Misc Rev Cust Diversion	299	100.000	299	DALL
24	488060	Bad Check Charge	9,836	100.000	9,836	DALL
25	489000	Rev Transp Gas Of Others	155,667	100.000	155,667	DALL
26	489010	Rev Transp of Gas - Assoc Co	657,936	100.000	657,936	DALL
27	489023	Rev Transp AMRP	70,083	100.000	70,083	DALL
28	489040	Transp. Gas of Others - Fuel Oil Repl.	944,735	100.000	944,735	DALL
29	489110	Firm Transp. Agreements - Comm.	366,974	100.000	366,974	DALL
30	489115	Firm Transp. Agreements - Comm. Unbilled	1,000	100.000	1,000	DALL
31	489120	Firm Transp. Agreements - Industrial	1,907,522	100.000	1,907,522	DALL
32	489125	Firm Transp. Agreements - Industrial Unbilled	(3,000)	100.000	(3,000)	DALL
33	489130	Firm Transp. Agreements - Other	267,153	100.000	267,153	DALL
34	489135	Other Rev Transp - Unbilled	0	100.000	0	DALL
35	489140	Rev Inter Trans - Metered Pool	30	100.000	30	DALL
36	489160	Commercial Transp GCR	5,263	100.000	5,263	DALL
37	489163	Commercial Transp AMRP	34,239	100.000	34,239	DALL
38	489170	Industrial Transp GCR	253	100.000	253	DALL
39	489173	Industrial Transp AMRP	150,929	100.000	150,929	DALL
40	489183	Other Transp AMRP	30,292	100.000	30,292	DALL
41	493040	Rent Land & Buildings - Assoc.	34,176	100.000	34,176	DALL
42	495020,495030	Sales Use Tax Collection Fee	17,804	100.000	17,804	DALL
43	Various	Other - Jobbing Revenues	<u>371,063</u>	100.000	<u>371,063</u>	DALL
44		Total Other Revenues	<u>5,708,157</u>		<u>5,708,157</u>	
45						
46						
47		Total Revenue	<u>126,812,654</u>		<u>126,812,654</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE C-2.1
PAGE 2 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		OPERATING EXPENSES				
2		Production Expense				
3		Manufactured Gas Expense				
4		Operation				
5	711000	Steam Expenses	6,665	100.000	6,665	DALL
6	712000	Other Power Expenses	4,870	100.000	4,870	DALL
7	717000	Liquefied Petroleum Expense	70,599	100.000	70,599	DALL
8	728003	Liquefied Petroleum Gas	1,013	100.000	1,013	DALL
9	728001	Liquefied Petroleum Gas - Handling	0	100.000	0	DALL
10	735000	Miscellaneous Production Expense	9,904	100.000	9,904	DALL
11		Total Operation	<u>93,051</u>		<u>93,051</u>	
12						
13		Maintenance				
14	742000	Maintenance of Production Expense	12,775	100.000	12,775	DALL
15		Total Maintenance	<u>12,775</u>		<u>12,775</u>	
16		Total Production Expense	<u>105,826</u>		<u>105,826</u>	
17						
18		Other Gas Supply Expense				
19		Purchased Gas Expense				
20	801000	Natural Gas Field Line Purchases	79,907,665	100.000	79,907,665	DALL
21	805000	Unrecovered Purchase Gas Cost Adj.	1,139,264	100.000	1,139,264	DALL
22	805200	Purchased Gas Costs - Unbilled	510,566	100.000	510,566	DALL
23	807000	Gas Purchased Expense	273,237	100.000	273,237	DALL
24	807010	Gas Purchased Expense - Interco	63,034	100.000	63,034	DALL
25		Total Other Gas Supply Expense	<u>81,893,766</u>		<u>81,893,766</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE C-2.1
PAGE 3 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Transmission Expenses				
2						
3		Operation				
4	859000	Other Expenses	(26,251)	100.000	(26,251)	DALL
5		Total Operation	<u>(26,251)</u>		<u>(26,251)</u>	
6						
7		Distribution Expenses				
8						
9		Operation				
10	870000	Supervision and Engineering	132,198	100.000	132,198	DALL
11	871000	Load Dispatching	63,370	100.000	63,370	DALL
12	874000	Mains and Services	956,346	100.000	956,346	DALL
13	875000	Measuring and Reg. Stations - General	61,543	100.000	61,543	DALL
14	876000	Measuring and Reg. Stations - Industrial	23,271	100.000	23,271	DALL
15	878000	Meters and House Regulators	(367,157)	100.000	(367,157)	DALL
16	879000	Customer Installations	644,588	100.000	644,588	DALL
17	880000	Other Expenses	807,307	100.000	807,307	DALL
18	881020	Rents Interco - Buildings	163,188	100.000	163,188	DALL
19	881030	Rents Interco - Stores	99,336	100.000	99,336	DALL
20	881040	Rents Interco - Microwave	125,100	100.000	125,100	DALL
21		Total Operation	<u>2,709,090</u>		<u>2,709,090</u>	
22						
23						
24		Maintenance				
25	885000	Supervision and Engineering	69,015	100.000	69,015	DALL
26	887000	Mains	793,123	100.000	793,123	DALL
27	889000	Measuring and Regulating Stations - General	54,509	100.000	54,509	DALL
28	890000	Measuring and Regulating Stations - Industrial	0	100.000	0	DALL
29	892000	Services	302,482	100.000	302,482	DALL
30	893000	Meters	264,534	100.000	264,534	DALL
31	894000	Other	(73,526)	100.000	(73,526)	DALL
32		Total Maintenance	<u>1,410,137</u>		<u>1,410,137</u>	
33		Total Distribution Expenses	<u>4,119,227</u>		<u>4,119,227</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE C-2.1
PAGE 4 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Customer Accounts Expense				
2						
3		Operation				
4	901000	Supervision & Engineering	88,950	100.000	88,950	DALL
5	902000	Meter Reading Expense	545,285	100.000	545,285	DALL
6	903000	Customer Records & Collections	1,523,464	100.000	1,523,464	DALL
7	904002	Uncollectible Accounts	1,058,169	100.000	1,058,169	DALL
8	905000	Cust Reitns Billg & Coll-Gas	55,601	100.000	55,601	DALL
9		Total Customer Accounts Expense	<u>3,271,469</u>		<u>3,271,469</u>	
10						
11		Customer Services & Information Expense				
12						
13		Operation				
14	907000	Supervision	50,587	Alloc Sch F-3	50,587	DALL
15	908000	Customer Assistance	106,111	Alloc Sch F-3	106,111	DALL
16	909000	Information and Instructional Advertising	1,013	Alloc Sch F-3	1,013	DALL
17	910000	Misc Cust Serv and Info - Gas	196,867	Alloc Sch F-3	196,867	DALL
18		Total Customer Services & Information Expense	<u>354,578</u>		<u>354,578</u>	
19						
20						
21		Sales Expense				
22						
23		Operation				
24	911000	Supervision	40,142	Alloc Sch F-3	40,142	DALL
25	912000	Energy Marketing	46	Alloc Sch F-3	46	DALL
26	913000	Marketing / Customer Relations	14,047	Alloc Sch F-3	14,047	DALL
27	916090	Misc. Sales Expense	1,035,072	Alloc Sch F-3	1,035,072	DALL
28		Total Sales Expense	<u>1,089,307</u>		<u>1,089,307</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE C-2.1
PAGE 5 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Administrative & General Expense				
2						
3		Operation				
4	426092	Sale of A/R Fees	201,784	100.000	201,784	DALL
5	920090	Administrative & General Salaries	2,505,770	100.000	2,505,770	DALL
6	921090	Office Supplies & Expenses	723,087	100.000	723,087	DALL
7	923090	Outside Services Employed	851,940	100.000	851,940	DALL
8	924090	Property Insurance	13,691	100.000	13,691	DALL
9	925090	Injuries & Damages	765,468	100.000	765,468	DALL
10	926110,926140	Employee Pension & Benefits	2,605,147	100.000	2,605,147	DALL
11	928090	State Reg. Commission Expense	284,134	100.000	284,134	DALL
12	929110,929130	Duplicate Charges-Credit	(81,538)	100.000	(81,538)	DALL
13	930202	General Advertising Expenses	138,919	Alloc Sch F-3	138,919	DALL
14	930290	Miscellaneous General Expenses	89,755	Alloc Sch F-3	89,755	DALL
15	931000,931290	Rents	<u>1,034,276</u>	100.000	<u>1,034,276</u>	DALL
16		Total Operation	<u>9,132,433</u>		<u>9,132,433</u>	
17						
18		Maintenance				
19	935000	Maintenance of General Plant	<u>196,919</u>	100.000	<u>196,919</u>	DALL
20		Total Administrative & General	<u>9,329,352</u>		<u>9,329,352</u>	
21						
22		Other Expense				
23		Operation				
24	Various	Other - Jobbing Expenses	<u>120,199</u>	100.000	<u>120,199</u>	DALL
25		Total Operation	<u>120,199</u>		<u>120,199</u>	
26						
27		Total Operating Expense	<u>100,257,473</u>		<u>100,257,473</u>	
28						
29		Depreciation Expense				
30						
31	Various	Total Depreciation Expense	<u>8,688,175</u>	100.000	<u>8,688,175</u>	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED MAY 31, 2005

SCHEDULE C-2.1
PAGE 6 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		TAXES OTHER THAN INCOME TAXES				
2						
3		Other Federal Taxes				
4	408419	Insurance Contribution	510,482	100.000	510,482	DALL
5	408419	Unemployment Compensation	<u>13,425</u>	100.000	<u>13,425</u>	DALL
6		Total Other Federal	<u>523,907</u>		<u>523,907</u>	
7						
8		State and Other Taxes				
9	408419	Unemployment Compensation	6,739	100.000	6,739	DALL
10	408230	Corporation License Tax	275	100.000	275	DALL
11	Various	Highway Use	8,024	100.000	8,024	DALL
12	Various	Property Tax	<u>1,190,739</u>	100.000	<u>1,190,739</u>	DALL
13		Total State & Other	<u>1,205,777</u>		<u>1,205,777</u>	
14						
15		Total Taxes Other Than				
16		Income Taxes	<u>1,729,684</u>		<u>1,729,684</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
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):

SCHEDULE C-2.1
PAGE 7 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		State Income Tax Expense				
2	409240	Normal and Surtax	(46,905)	COMPUTED	1,040,476	
3	409250	State Income Tax - Pr. Yr. Adj.	<u>(1,087,381)</u>	100.000	<u>(1,087,381)</u>	DALL
4		State Income Tax - Current	<u>1,040,476</u>		<u>(46,905)</u>	
5	410420, 410522					
6	410524, 411420	Deferred State Income Taxes - Net	258,868	100.000	258,868	DALL
7						
8		Total State Income Taxes	<u>1,299,344</u>		<u>211,963</u>	
9						
10						
11		Federal Income Tax Expense				
12	409200	Normal and Surtax	4,125,977	COMPUTED	1,555,212	
13	409210	Fuel Tax Credit	0	100.000	214,852	DALL
14	409980	Taxes Allocated from Cinergy Services	<u>164,575</u>	100.000	<u>2,320</u>	DALL
15		Federal Income Tax - Current	<u>4,290,552</u>		<u>1,772,384</u>	
16	410410, 410512					
17	410514, 411410	Deferred Federal Income Taxes - Net	3,399,218	100.000	3,399,218	DALL
18	411430	Amortization of Investment Tax Credit	(67,837)	100.000	(67,837)	DALL
19	410980	Taxes Allocated from Cinergy Services	<u>(23,880)</u>			
20		Total Federal Income Taxes	<u>7,621,933</u>		<u>5,103,765</u>	
21		Total Operating Expenses & Taxes	<u>119,596,609</u>		<u>115,991,060</u>	
22		Net Operating Income	<u>7,216,045</u>		<u>10,821,594</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
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-2.1a

SCHEDULE C-2.1
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WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		REVENUE				
2						
3		Retail Revenue				
4	480400,480410	Residential	82,947,000	100.000	82,947,000	DALL
5	Various	Commercial	34,212,000	100.000	34,212,000	DALL
6	Various	Industrial	4,804,000	100.000	4,804,000	DALL
7	482400	Public Street & Hwy. Lighting	0	100.000	0	DALL
8	Various	Other Public Authority	5,491,000	100.000	5,491,000	DALL
9	484400	Interdepartmental	89,000	100.000	89,000	DALL
10		Total Retail Revenue	<u>127,543,000</u>		<u>127,543,000</u>	
11						
12	483500	Inter Co Natural Gas - CG&E Unacct For	0	100.000	0	DALL
13			0		0	
14						
15		Total Service Revenues	<u>127,543,000</u>		<u>127,543,000</u>	
16						
17		Other Revenues				
18						
19	487000	Late Payment Charges	0	100.000	0	DALL
20	488010	Miscellaneous Service Revenue	36,000	100.000	36,000	DALL
21	488020	Reconnection Charges	0	100.000	0	DALL
22	488030	Erlanger Gas Plant	0	100.000	0	DALL
23	488060	Bad Check Charge	0	100.000	0	DALL
24	489040	Transp. Gas of Others - Fuel Oil Repl.	994,000	100.000	994,000	DALL
25	489110	Firm Transp. Agreements - Comm.	295,000	100.000	295,000	DALL
26	489120	Firm Transp. Agreements - Industrial	1,376,000	100.000	1,376,000	DALL
27	489130	Firm Transp. Agreements - Other	248,000	100.000	248,000	DALL
28	493040	Rent Land & Buildings - Assoc.	0	100.000	0	DALL
29	495020,495030	Sales Use Tax Collection Fee	0	100.000	0	DALL
30		Total Other Revenues	<u>2,949,000</u>		<u>2,949,000</u>	
31						
32		Total Revenue	<u>130,492,000</u>		<u>130,492,000</u>	
33						

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
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-2.1a

SCHEDULE C-2.1
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WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		OPERATING EXPENSES				
2		Production Expense				
3		Manufactured Gas Expense				
4		Operation				
5	711000	Steam Expenses	0	100.000	0	DALL
6	712000	Other Power Expenses	0	100.000	0	DALL
7	717000	Liquefied Petroleum Expense	122,282	100.000	122,282	DALL
8	728000	Liquefied Petroleum Gas	0	100.000	0	DALL
9	735000	Miscellaneous Production Expense	3,974	100.000	3,974	DALL
10		Total Operation	<u>126,256</u>		<u>126,256</u>	
11						
12		Maintenance				
13	742000	Maintenance of Production Expense	0	100.000	0	DALL
14		Total Maintenance	<u>0</u>		<u>0</u>	
15		Total Production Expense	<u>126,256</u>		<u>126,256</u>	
16						
17		Other Gas Supply Expense				
18		Purchased Gas Expense				
19	801000	Natural Gas Field Line Purchases	91,771,000	100.000	91,771,000	DALL
20	807000	Gas Purchased Expense	359,575	100.000	359,575	DALL
21		Total Other Gas Supply Expense	<u>92,130,575</u>		<u>92,130,575</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE C-2.1
PAGE 10 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Distribution Expenses				
2						
3		Operation				
4	870000	Supervision and Engineering	213,040	100.000	213,040	DALL
5	871000	Load Dispatching	78,025	100.000	78,025	DALL
6	874000	Mains and Services	1,313,352	100.000	1,313,352	DALL
7	875000	Measuring and Reg. Stations - General	52,523	100.000	52,523	DALL
8	876000	Measuring and Reg. Stations - Industrial	32,898	100.000	32,898	DALL
9	878000	Meters and House Regulators	366,859	100.000	366,859	DALL
10	879000	Customer Installations	776,503	100.000	776,503	DALL
11	880000	Other Expenses	1,110,312	100.000	1,110,312	DALL
12	881020	Rents Interco - Buildings	0	100.000	0	DALL
13	881030	Rents Interco - Stores	0	100.000	0	DALL
14	881040	Rents Interco - Microwave	0	100.000	0	DALL
15		Total Operation	<u>3,943,512</u>		<u>3,943,512</u>	
16						
17						
18		Maintenance				
19	885000	Supervision and Engineering	36,228	100.000	36,228	DALL
20	887000	Mains	1,118,215	100.000	1,118,215	DALL
21	889000	Measuring and Regulating Stations - General	37,548	100.000	37,548	DALL
22	890000	Measuring and Regulating Stations - Industrial	0	100.000	0	DALL
23	892000	Services	334,969	100.000	334,969	DALL
24	893000	Meters	0	100.000	0	DALL
25	894000	Other	<u>(31,052)</u>	100.000	<u>(31,052)</u>	DALL
26		Total Maintenance	<u>1,495,908</u>		<u>1,495,908</u>	
27		Total Distribution Expenses	<u>5,439,420</u>		<u>5,439,420</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006

SCHEDULE C-2.1

PAGE 11 OF 14

WITNESS RESPONSIBLE:

W. D. WATHEN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Customer Accounts Expense				
2						
3		Operation				
4	901000	Supervision & Engineering	24,795	100.000	24,795	DALL
5	902000	Meter Reading Expense	577,946	100.000	577,946	DALL
6	903000	Customer Records & Collections	1,846,605	100.000	1,846,605	DALL
7	904002	Uncollectible Accounts	1,467,819	100.000	1,467,819	DALL
7	905000	Cust Reltns Billg & Coll-Gas	681	100.000	681	DALL
8		Total Customer Accounts Expense	<u>3,917,846</u>		<u>3,917,846</u>	
9						
10		Customer Services & Information Expense				
11						
12		Operation				
13	907000	Supervision	0	Alloc Sch F-3	0	DALL
14	908000	Customer Assistance	143,382	Alloc Sch F-3	143,382	DALL
15	909000	Information and Instructional Advertising	50,526	Alloc Sch F-3	50,526	DALL
15	910000	Misc Cust Serv and Info - Gas	201,833	Alloc Sch F-3	201,833	DALL
16		Total Customer Services & Information Expense	<u>395,741</u>		<u>395,741</u>	
17						
18						
19		Sales Expense				
20						
21		Operation				
22	911000	Supervision	118,574	Alloc Sch F-3	118,574	DALL
23	912000	Energy Marketing	0	Alloc Sch F-3	0	DALL
24	913000	Marketing / Customer Relations	11,154	Alloc Sch F-3	11,154	DALL
25	916000	Misc. Sales Expense	1,014,000	Alloc Sch F-3	1,014,000	DALL
26		Total Sales Expense	<u>1,143,728</u>		<u>1,143,728</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
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): WPC-2.1a

SCHEDULE C-2.1
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WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Administrative & General Expense				
2						
3		Operation				
4	920000	Administrative & General Salaries	2,342,511	100.000	2,342,511	DALL
5	921000	Office Supplies & Expenses	1,265,916	100.000	1,265,916	DALL
6	923000	Outside Services Employed	764,698	100.000	764,698	DALL
7	924000	Property Insurance	0	100.000	0	DALL
8	925000	Injuries & Damages	49,893	100.000	49,893	DALL
9	926110,926140	Employee Pension & Benefits	3,065,199	100.000	3,065,199	DALL
10	928000	State Reg. Commission Expense	239,253	100.000	239,253	DALL
11	929000	Duplicate Charges-Credit	0	100.000	0	DALL
12	930202	Miscellaneous General Expenses	129,708	Alloc Sch F-3	129,708	DALL
13	931000	Rents	638,897	100.000	638,897	DALL
14		<u>Total Operation</u>	<u>8,496,075</u>		<u>8,496,075</u>	
15						
16		Maintenance				
17	935000	Maintenance of General Plant	133,481	100.000	133,481	DALL
18		<u>Total Administrative & General</u>	<u>8,629,556</u>		<u>8,629,556</u>	
19		<u>Total Operating Expense</u>	<u>111,783,122</u>		<u>111,783,122</u>	
20						
21		Depreciation Expense				
22						
23	Various	<u>Total Depreciation Expense</u>	<u>9,386,000</u>	100.000	<u>9,386,000</u>	DALL

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
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):: WPC-2.1a

SCHEDULE C-2.1
PAGE 13 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		TAXES OTHER THAN INCOME TAXES				
2						
3		Other Federal Taxes				
4	408419	Insurance Contribution	596,440	100.000	596,440	DALL
5	408419	Unemployment Compensation	15,686	100.000	15,686	DALL
6		Total Other Federal	<u>612,126</u>		<u>612,126</u>	
7						
8		State and Other Taxes				
9	408419	Unemployment Compensation	7,874	100.000	7,874	DALL
10	408230	Corporation License Tax	0	100.000	0	DALL
11	408370	Franchise Tax	0	100.000	0	DALL
12	Various	Property Tax	2,550,000	100.000	2,550,000	DALL
13		Total State & Other	<u>2,557,874</u>		<u>2,557,874</u>	
14						
15		Total Taxes Other Than				
16		Income Taxes	<u>3,170,000</u>		<u>3,170,000</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
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-2.1a

SCHEDULE C-2.1
PAGE 14 OF 14
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		State Income Taxes				
2	409240	Normal and Surtax	(215,000)	COMPUTED	(215,000)	
3	409250	State Income Tax - Pr. Yr. Adj.	0	100.000	0	DALL
4		State Income Tax - Current	<u>(215,000)</u>		<u>(215,000)</u>	
5						
6	410420, 411420	Deferred State Income Taxes - Net	354,000	100.000	354,000	DALL
7						
8		Total State Income Taxes	<u>139,000</u>		<u>139,000</u>	
9						
10						
11		Federal Income Tax Expense				
12	409200	Normal and Surtax	(998,000)	COMPUTED	(998,000)	
13	409210	Federal Income Tax - Pr. Yr. Adj.	0	100.000	0	DALL
14	409980	Allocated from the Service Company	0	100.000	0	DALL
15		Federal Income Tax - Current	<u>(998,000)</u>		<u>(998,000)</u>	
16						
17	410410, 411410	Deferred Federal Income Taxes - Net	1,682,000	100.000	1,682,000	DALL
18	411430	Amortization of Investment Tax Credit	0	100.000	0	DALL
19						
20		Total Federal Income Taxes	<u>684,000</u>		<u>684,000</u>	
21		Total Operating Expenses & Taxes	<u>125,162,122</u>		<u>125,162,122</u>	
22		Net Operating Income	<u>5,329,878</u>		<u>5,329,878</u>	

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	Total			June 2004			Variance
		Base	Prior	Variance	% Change	Base	Prior	
403200	Gas Depreciation Expense	7,929,586	7,147,914	681,672	9.54%	625,127	569,741	55,386
404200	Amortization Limited Term Gas	858,599	826,991	31,598	3.82%	67,279	62,394	4,885
405200	Amortization Other Gas Plant	0	30,954	(30,954)	(100.00)%	0	30,534	(30,534)
408140	Kentucky Property Tax	1,234,912	1,465,669	(230,757)	(15.74)%	130,500	116,167	14,333
408200	West Virginia Property Tax	(44,173)	30,000	(74,173)	(247.24)%	2,500	2,500	0
408230	West Virginia License Tax	275	305	(30)	(9.84)%	275	305	(30)
408419	Social Security Taxes	530,647	514,182	16,465	3.20%	41,661	39,478	2,203
408480	Indiana Highway Use	86	13	73	561.54%	0	0	0
408500	Federal Highway Use	5,496	0	5,496	-	0	0	0
408520	Ohio Highway Use	224	138	86	62.32%	0	0	0
408540	Kentucky Highway Use	2,218	2,414	(196)	(8.12)%	0	0	0
409200	Federal Income Taxes	4,125,977	(3,380,428)	7,506,405	222.05%	(264,339)	(163,812)	(100,527)
409210	Federal Income Taxes	0	0	0	-	0	0	0
409240	Kentucky Income Taxes	(46,905)	5,880	(52,785)	(897.70)%	(27,160)	(53,178)	26,018
409980	Taxes Alloc From Serv Co	164,575	27,038	137,537	508.68%	0	0	0
410410	Federal Income Tax	2,111,004	6,618,360	(4,507,356)	(68.10)%	283,950	328,385	(44,435)
410420	State Income Tax	44,473	1,323,200	(1,278,727)	(96.64)%	39,930	75,339	(35,409)
410512	Def Fit - Non-Cash Ovhld - Gas	(1,430)	0	(1,430)	-	0	0	0
410514	Def Fit - Plant Misc - Gas	(821)	0	(821)	-	0	0	0
410522	Def Sit - Non-Cash Ovhld - Gas	(300)	0	(300)	-	0	0	0
410524	Def Sit - Plant Misc - Gas	3	0	3	-	0	0	0
410980	Taxes Alloc From Serv Co	(23,880)	971	(24,851)	(2559.32)%	0	0	0
411410	Federal Income Tax	1,230,465	(2,418,539)	3,709,004	153.36%	(32,264)	(35,179)	2,915
411420	State Income Tax	214,692	(525,506)	740,198	140.85%	(5,036)	(7,434)	2,398
411430	Amortization of ITC	(67,837)	(76,581)	8,744	11.42%	(6,382)	(6,382)	0
411980	Taxes Alloc From Serv Co	(255,872)	(28,672)	(227,200)	(792.41)%	0	0	0
415100	Other Inc - Misc Gas Jobbing Rev	2,885	1,217	1,668	137.06%	667	0	667
415110	Other Inc - Rev Cust Prop - Third Party	12,678	792	11,886	1500.76%	1,800	0	1,800
415200	Other Inc - Rev Renew Gas Serv Le	230	0	230	-	0	0	0
415210	Other Inc - Rev Inst Gas Serv	4,175	2,710	1,465	54.06%	390	0	390
415300	Other Inc-Rev Tract Assoc CATV	351,095	89,861	261,234	290.71%	18,677	0	18,677
416100	Gas Jobbing - Miscellaneous	(1,927)	(4,016)	2,189	54.51%	(935)	0	(935)
416110	Gas Jobbing - Cust Prop Third Party	3,708	865	2,843	328.67%	1,045	0	1,045
416150	Gas Jobbing - Lighting Pilot	421	230	191	83.04%	(174)	0	(174)
416200	Gas Jobbing - Renew Service	6,749	1,051	5,698	542.15%	0	0	0
416210	Gas Jobbing - Install Service	6,741	2,916	3,825	131.17%	0	0	0
416300	Gas Jobbing - Placement CATV	104,407	29,371	75,036	255.48%	8,028	0	8,028
426092	Sale of A/R Fees	201,784	147,711	54,073	36.61%	13,467	13,035	432
480400	Residential Sales Gas	40,152,722	75,335,898	(35,183,176)	(46.70)%	2,337,602	2,558,082	(220,480)
480410	Residential Unbilled Gas	582,000	(165,000)	747,000	452.73%	14,000	(624,000)	638,000
480603	Residential DSM	1,285,455	0	1,285,455	-	0	0	0

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	Total			% Change	Base	June 2004			Variance
		Base	Prior	Variance			Base	Prior	Variance	
480620	Residential GCR	36,033,471	0	36,033,471	-	0	0	0	0	0
480623	Residential AMRP	1,442,700	0	1,442,700	-	0	0	0	0	0
481400	Commercial Sales Gas	15,295,564	30,323,642	(15,028,078)	(49.56)%	958,594	1,034,341	1,034,341	(75,747)	(75,747)
481410	Commercial Unbilled Gas	96,000	(31,000)	127,000	409.68%	(97,000)	(229,000)	(229,000)	132,000	132,000
481450	Industrial Sales Gas	2,449,570	4,196,035	(1,746,465)	(41.62)%	91,536	100,692	100,692	(9,156)	(9,156)
481460	Industrial Unbilled Gas	72,000	6,000	66,000	1100.00%	(20,000)	(23,000)	(23,000)	3,000	3,000
481603	Commercial DSM	42,913	0	42,913	-	0	0	0	0	0
481620	Commercial GCR	15,443,360	0	15,443,360	-	0	0	0	0	0
481623	Commercial AMRP	466,913	0	466,913	-	0	0	0	0	0
481660	Industrial GCR	2,633,896	0	2,633,896	-	0	0	0	0	0
481663	Industrial AMRP	17,257	0	17,257	-	0	0	0	0	0
482400	Public St & Hgwy Lighting Gas	631	2,254	(1,623)	(72.01)%	201	174	174	27	27
482450	Other Sales To Pub Authority G	2,234,869	5,034,463	(2,799,594)	(55.61)%	126,950	169,378	169,378	(42,428)	(42,428)
482460	Other Sales To Pub Auth Unbill	23,000	(13,000)	36,000	276.92%	(10,000)	(33,000)	(33,000)	23,000	23,000
482620	Public St & Hgwy Lighting GCR	200	0	200	-	0	0	0	0	0
482623	Public St & Hgwy Lighting AMRP	57	0	57	-	0	0	0	0	0
482653	Other Sales To Pub Authority DSM	63	0	63	-	0	0	0	0	0
482660	Other Sales To Pub Authority GCR	2,754,326	0	2,754,326	-	0	0	0	0	0
482663	Other Sales To Pub Authority AMRP	26,859	0	26,859	-	0	0	0	0	0
484400	Inter Departmental Sales Gas	50,671	62,361	(11,690)	(18.75)%	403	383	383	20	20
487000	Late Payment Charge	0	0	0	-	0	0	0	0	0
488010	Misc Service Revenue	180	305	(125)	(40.98)%	15	0	0	15	15
488020	Misc Rev Reconn Charges Gas	12,447	10,497	1,950	18.58%	1,414	1,008	1,008	406	406
488030	Misc Gas Rev Erlanger Gas Pit	673,276	613,883	59,393	9.67%	29,889	29,536	29,536	353	353
488040	Misc Rev Cust Diversn Exp	299	131	168	128.24%	0	0	0	0	0
488060	Misc Rev Bad Check Charge	9,836	9,782	54	0.55%	1,111	1,045	1,045	66	66
489000	Rev Transp Gas Of Others	155,667	28,144	127,523	453.11%	3,767	1,343	1,343	2,424	2,424
489010	Rev Transp of Gas - Assoc Co	657,936	657,936	0	-	54,828	54,828	54,828	0	0
489023	Rev Transp AMRP	70,083	0	70,083	-	0	0	0	0	0
489040	Rev Transp Gas - Fuel Oil Repl	944,735	1,071,915	(127,180)	(11.86)%	84,821	69,643	69,643	15,178	15,178
489110	Rev Firm Transp Agreements - C	366,974	326,798	40,176	12.29%	15,433	16,766	16,766	(1,333)	(1,333)

THE UNION LIGHT, HEAT AND POWER COMPANY
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COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	Total		June 2004		Variance
		Base	Prior	Base	Prior	
489115	Comm Rev Transp - Unbilled	1,000	6,000	(4,000)	(3,000)	(1,000)
489120	Rev Firm Transp Agreements - I	1,907,522	1,960,413	125,097	104,927	20,170
489125	Ind Rev Transp - Unbilled	(3,000)	26,000	3,000	(22,000)	25,000
489130	Rev Firm Transp Agree - Other	267,153	277,907	5,963	3,983	1,980
489135	Other Rev Transp - Unbilled	0	(1,000)	(1,000)	(7,000)	6,000
489140	Rev Inter Trans - Metered Pool	30	20	0	0	0
489160	Commercial Transp GCR	5,263	0	0	0	0
489163	Commercial Transp AMRP	34,239	0	0	0	0
489170	Industrial Transp GCR	253	0	0	0	0
489173	Industrial Transp AMRP	150,929	0	0	0	0
489183	Other Transp AMRP	30,292	0	0	0	0
493040	Rent Land & Buildings - Assoc	34,176	34,176	2,848	2,848	0
495020	Sales Use Tax Collect Fee	15,362	(88,572)	(4,942)	(22,306)	17,364
495030	Sales Use Tax Collect Fee	2,442	19,276	0	0	0
711000	Gas Boiler Labor	6,665	11,357	37	23	14
712000	Gas Production - Other Expense	4,870	4,788	81	0	81
717000	Liquid Petroleum Gas Expense	70,599	77,557	4,707	2,367	2,340
728001	Liquid Petroleum Gas	0	(243,054)	0	0	0
728003	Liquid Petroleum Gas - Erlanger/Constance	1,013	0	0	0	0
735000	Gas Miscellaneous Prod Expense	9,904	9,211	294	75	219
742000	Maint Production Equipment	12,775	4,937	198	490	(292)
801000	Natural Gas Field Line Purchase	79,907,665	73,308,857	1,573,391	1,894,793	(321,402)
805000	Unrecovered Purch Gas Adjustment	1,139,264	4,411,849	60,289	563,938	(503,649)
805200	Purchase Gas Cost Unbilled Rev	510,566	(389,334)	(212,062)	(843,472)	631,410
807000	Gas Purchased Expenses	273,237	258,503	14,734	15,043	2,770
807010	Gas Purchased Expenses - Inter	63,034	48,118	4,963	2,678	2,285
859000	Other Expenses	(26,251)	(4,426)	0	0	0
870000	Dist Supervision & Engineering	132,198	123,306	9,126	9,850	(724)
871000	Distribution Load Dispatching	63,370	50,655	4,687	3,989	698
874000	Mains And Services	956,346	933,722	55,655	61,696	(6,041)
875000	Measuring & Reg Stations - Gen	61,543	43,436	3,572	1,156	2,416
876000	Measuring & Reg Stations - Ind	23,271	24,235	(964)	3,030	(2,349)
878000	Meter And House Regulators	(367,157)	(130,485)	(19,797)	19,840	(39,637)
879000	Customer Installations	644,588	509,155	43,433	44,125	(1,076)
880000	Gas Distribution Other Expense	807,307	740,297	51,167	44,344	6,823
881020	Rents Interco - Buildings	163,188	163,188	0	13,599	0

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FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	Total			June 2004			Variance
		Base	Prior	Variance	% Change	Base	Prior	
881030	Rents Interco - Stores	99,336	99,336	0	-	8,278	8,278	0
881040	Rents Interco - Microwave	125,100	125,100	0	-	10,425	10,425	0
885000	Maint- Supervision & Engineeri	69,015	97,638	(28,623)	(29.32)%	5,604	8,364	(2,760)
887000	Maintenance Of Mains	793,123	1,043,354	(250,231)	(23.98)%	76,926	122,971	(46,045)
889000	Maint- Measuring & Reg Stat -	54,509	43,115	11,394	26.43%	2,109	1,784	325
890000	Maint- Measuring & Reg Stat -	0	64	(64)	(100.00)%	0	0	0
892000	Maintenance Of Services	302,482	387,225	(84,743)	(21.88)%	33,451	43,737	(10,286)
893000	Maintenance Of Meters & House	264,534	214,886	49,648	23.10%	18,937	18,855	82
894000	Maint - Other Distribution Equipment	(73,526)	78,966	(152,492)	(193.11)%	4,214	7,901	(3,687)
901000	Supvn Cust Bill & Coll	88,950	89,733	(783)	(0.87)%	7,097	6,299	798
902000	Billg Cltms Meter Reading	545,285	553,867	(8,582)	(1.55)%	48,308	45,776	2,532
903000	Marketing Operations	1,523,464	1,474,034	49,430	3.35%	99,364	123,441	(24,077)
904002	Loss on Sale of A/R	1,058,169	1,150,251	(92,082)	(8.01)%	87,103	60,775	26,328
905000	Cust Reltms Billg & Coll	55,601	18,994	36,607	192.73%	0	54	(54)
907000	Marketing Cust Asst	50,587	63,351	(12,764)	(20.15)%	5,218	4,803	415
908000	Customer Assistance	106,111	69,114	36,997	53.53%	5,666	5,480	186
909000	Community Affairs	1,013	0	1,013	-	0	0	0
910000	Misc Cust Serv and Info	196,867	196,511	356	0.18%	13,819	16,072	(2,253)
911000	Marketing Operations	40,142	59,290	(19,148)	(32.30)%	3,863	4,614	(751)
912000	Energy Marketing	46	772	(726)	(94.04)%	7	73	(66)
913000	Marketing/Customer Reltms	14,047	1,070	12,977	1212.80%	2,474	0	2,474
916090	Miscellaneous Sales Exp	1,035,072	507,617	527,455	103.91%	35,922	(3,706)	39,628
920000	Admin & General Labor	2,505,770	2,069,488	436,282	21.08%	146,462	190,634	(44,172)
921000	Admin & Gen Off Suppl & Exp	723,087	737,538	(14,451)	(1.96)%	44,295	57,030	(12,735)
923000	Special Services	851,940	411,962	439,978	106.80%	235,614	42,325	193,289
924000	Property Insurance	13,691	23,115	(9,424)	(40.77)%	0	0	0
925000	Injuries & Damages	765,468	(523,294)	1,288,762	246.28%	16,827	(30,238)	47,065
926110	Empl Pension & Benefits	2,576,246	2,425,976	150,270	6.19%	212,383	194,026	18,357
926140	Pension Cost Adj - Cr	28,901	56,628	(27,727)	(48.96)%	4,719	4,719	0
928000	State Reg Comm Proceedings	284,134	304,906	(20,772)	(6.81)%	25,394	23,868	1,526
928002	State Reg Comm Proceedings	0	0	0	-	0	0	0
929110	Service Used By Own Dept Cr -	(81,369)	(120,656)	39,287	32.56%	(547)	(623)	76
929130	Lobbying Overheads	(169)	(106)	(63)	(59.43)%	0	0	0
930202	General & Misc Media	138,919	85,262	53,657	62.93%	10,413	3,056	7,357
930290	General Misc	964,008	931,926	32,082	3.32%	10,984	134,656	(123,672)
931000	Rents	80,268	80,268	0	0.00%	6,689	79,065	192
931290	Rents - Interco	196,919	198,174	(1,255)	(0.63)%	6,689	9,805	2,589
935000	Maint Of General Plant	196,919	198,174	(1,255)	(0.63)%	12,394	9,805	2,589

THE UNION LIGHT, HEAT AND POWER COMPANY
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FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	July 2004			August 2004			September 2004		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
480620	Residential GCR	0	0	0	0	0	0	0	0	0
480623	Residential AMRP	0	0	0	0	0	0	0	0	0
481400	Commercial Sales Gas	875,955	882,066	(6,111)	892,311	833,723	58,588	842,809	783,147	59,662
481410	Commercial Unbilled Gas	55,000	117,000	(62,000)	12,000	(18,000)	30,000	31,000	141,000	(110,000)
481450	Industrial Sales Gas	74,119	130,557	(56,438)	354,601	213,435	141,166	169,803	121,088	48,715
481460	Industrial Unbilled Gas	(9,000)	28,000	(37,000)	42,000	(15,000)	57,000	1,000	27,000	(26,000)
481603	Commercial DSM	0	0	0	0	0	0	0	0	0
481620	Commercial GCR	0	0	0	0	0	0	0	0	0
481623	Commercial AMRP	0	0	0	0	0	0	0	0	0
481660	Industrial GCR	0	0	0	0	0	0	0	0	0
481663	Industrial AMRP	0	0	0	0	0	0	0	0	0
482400	Public St & Hgwy Lighting Gas	(57)	188	(245)	69	178	(109)	68	168	(100)
482450	Other Sales To Pub Authority G	87,765	98,605	(10,840)	88,013	86,513	1,500	89,762	86,853	2,909
482460	Other Sales To Pub Auth Unbill	13,000	11,000	2,000	(4,000)	(4,000)	0	32,000	47,000	(15,000)
482620	Public St & Hgwy Lighting GCR	0	0	0	0	0	0	0	0	0
482623	Public St & Hgwy Lighting AMRP	0	0	0	0	0	0	0	0	0
482653	Other Sales To Pub Authority DSM	0	0	0	0	0	0	0	0	0
482660	Other Sales To Pub Authority GCR	0	0	0	0	0	0	0	0	0
482663	Other Sales To Pub Authority AMRP	0	0	0	0	0	0	0	0	0
484400	Inter Departmental Sales Gas	354	259	95	461	240	221	212	1,024	(812)
487000	Late Payment Charge	0	0	0	0	0	0	0	0	0
488010	Misc Service Revenue	15	0	15	15	0	15	15	0	15
488020	Misc Rev Reconn Charges Gas	1,216	789	427	1,350	735	615	1,388	1,188	200
488030	Misc Gas Rev Erlanger Gas Pit	29,689	29,536	353	29,889	29,536	353	29,889	29,536	353
488040	Misc Rev Cust Diversn Exp	0	0	0	0	0	0	0	0	0
488060	Misc Rev Bad Check Charge	941	1,018	(77)	770	875	(105)	892	770	122
489000	Rev Transp Gas Of Others	3,825	942	2,883	3,482	(247)	3,729	3,880	1,120	2,760
489010	Rev Transp of Gas - Assoc Co	54,828	54,828	0	54,828	54,828	0	54,828	54,828	0
489023	Rev Transp AMRP	0	0	0	0	0	0	0	0	0
489040	Rev Transp Gas - Fuel Oil Repl	77,140	78,777	(1,637)	87,831	80,255	7,576	85,521	79,949	5,572
489110	Rev Firm Transp Agreements - C	15,422	15,214	208	16,693	14,336	2,357	16,886	15,937	949

THE UNION LIGHT, HEAT AND POWER COMPANY
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AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	July 2004			August 2004			September 2004		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
489115	Comm Rev Transp - Unbilled	3,000	0	3,000	0	0	0	3,000	0	(3,000)
489120	Rev Firm Transp Agreements - I	114,513	98,283	16,230	124,934	105,343	19,591	126,978	119,295	7,683
489125	Ind Rev Transp - Unbilled	0	4,000	(4,000)	(3,000)	6,000	(9,000)	11,000	6,000	5,000
489130	Rev Firm Transp Agree - Other	5,561	3,845	1,716	5,622	4,877	745	6,282	6,843	(561)
489135	Other Rev Transp - Unbilled	(2,000)	0	(2,000)	0	3,000	(3,000)	3,000	0	3,000
489140	Rev Inter Trans - Metered Pool	10	10	0	0	0	0	0	0	0
489160	Commercial Transp GCR	0	0	0	0	0	0	0	0	0
489163	Commercial Transp AMRP	0	0	0	0	0	0	0	0	0
489170	Industrial Transp GCR	0	0	0	0	0	0	0	0	0
489173	Industrial Transp AMRP	0	0	0	0	0	0	0	0	0
489183	Other Transp AMRP	0	0	0	0	0	0	0	0	0
493040	Rent Land & Buildings - Assoc	2,848	2,848	0	2,848	2,848	0	2,848	2,848	0
495020	Sales Use Tax Collect Fee	(338)	4,854	(5,192)	178	(16,984)	17,162	3,974	(5,541)	9,515
495030	Sales Use Tax Collect Fee	0	0	0	0	0	0	0	0	0
711000	Gas Boiler Labor	49	3	46	46	0	46	65	15	50
712000	Gas Production - Other Expense	99	0	99	12	0	12	87	0	87
717000	Liquid Petroleum Gas Expense	6,580	4,615	1,965	7,710	4,826	2,884	4,971	9,009	(4,038)
728001	Liquid Petroleum Gas	0	0	0	(67,245)	0	(67,245)	0	0	0
728003	Liquid Petroleum Gas - Erlanger/Constance	0	0	0	0	0	0	0	0	0
735000	Gas Miscellaneous Prod Expense	393	413	(20)	191	21	170	71	76	(5)
742000	Maint Production Equipment	171	369	(198)	598	307	291	1,449	272	1,177
801000	Natural Gas Field Line Purchase	1,524,598	1,147,817	376,781	1,511,247	1,780,668	(269,421)	1,455,906	2,008,256	(552,350)
805000	Unrecovered Purch Gas Adjustment	219,389	443,798	(224,409)	305,488	175,686	129,802	115,420	(498,894)	614,314
805200	Purchase Gas Cost Unbilled Rev	39,556	286,178	(246,622)	7,199	(94,734)	101,933	34,985	371,056	(336,071)
807000	Gas Purchased Expenses - Inter	19,533	20,217	(684)	16,565	21,248	(4,683)	19,132	19,083	49
807010	Gas Purchased Expenses - Inter	4,823	4,291	532	5,228	2,500	2,728	5,153	3,483	1,670
859000	Other Expenses	0	0	0	0	0	0	0	0	0
870000	Dist Supervision & Engineering	7,874	8,194	(320)	10,273	11,681	(1,408)	10,050	10,840	(790)
871000	Distribution Load Dispatching	3,525	3,476	49	3,789	4,126	(337)	4,748	4,020	728
874000	Mains And Services	60,368	56,137	4,231	77,672	58,236	19,436	61,981	60,682	1,299
875000	Measuring & Reg Stations - Gen	3,071	1,967	1,104	4,297	3,983	314	9,988	1,625	8,363
876000	Measuring & Reg Stations - Ind	616	1,752	(1,136)	740	1,059	(319)	914	706	208
878000	Meter And House Regulators	41,544	(2,011)	43,555	(79,820)	(25,996)	(53,824)	(6,584)	(101,247)	94,663
879000	Customer Installations	80,503	36,482	44,021	50,629	41,364	9,265	42,144	64,346	(22,202)
880000	Gas Distribution Other Expense	79,876	56,216	23,660	61,073	56,828	4,245	53,353	57,951	(4,598)
881020	Rents Interco - Buildings	13,599	13,599	0	13,599	13,599	0	13,599	13,599	0

THE UNION LIGHT, HEAT AND POWER COMPANY
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Account	Description	July 2004			August 2004			September 2004		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
881030	Rents Interco - Stores	8,278	8,278	0	8,278	8,278	0	8,278	8,278	0
881040	Rents Interco - Microwave	10,425	10,425	0	10,425	10,425	0	10,425	10,425	0
885000	Maint- Supervision & Engineeri	4,768	7,103	(2,335)	5,297	7,849	(2,552)	6,027	8,726	(2,699)
887000	Maintenance Of Mains	66,143	71,178	(5,035)	29,293	71,576	(42,283)	59,839	90,742	(30,903)
889000	Maint- Measuring & Reg Stat -	2,640	4,931	(2,291)	8,777	4,414	4,363	4,391	5,344	(953)
890000	Maint- Measuring & Reg Stat -	0	0	0	0	0	0	0	0	0
892000	Maintenance Of Services	34,853	28,166	6,687	34,389	49,290	(14,901)	26,453	37,026	(10,573)
893000	Maintenance Of Meters & House	20,278	20,441	(163)	23,712	19,806	3,906	23,164	17,005	6,159
894000	Maint - Other Distribution Equipment	(67,192)	8,489	(75,681)	(5,214)	15,493	(20,707)	4,307	(17,345)	21,652
901000	Supvn Cust Bill & Coll	8,738	6,382	2,356	7,998	7,528	470	7,985	6,582	1,403
902000	Billg Cltns Meter Reading	46,012	47,880	(1,868)	48,041	45,984	2,057	47,788	44,244	3,544
903000	Marketing Operations	115,885	106,996	8,889	106,136	111,820	(5,684)	114,608	94,578	20,030
904002	Loss on Sale of AVR	90,900	76,407	14,493	(12,371)	82,040	(94,411)	83,498	68,343	15,155
905000	Cust Retlins Billg & Coll	365	0	365	328	0	328	378	0	378
907000	Marketing Cust Asst	5,413	4,483	930	6,320	4,960	1,360	8,720	5,559	3,161
908000	Customer Assistance	5,490	7,083	(1,593)	5,575	6,572	(997)	6,278	6,206	72
909000	Community Affairs	0	0	0	0	0	0	0	0	0
910000	Misc Cust Serv and Info	10,680	13,904	(3,224)	15,432	18,929	(3,497)	13,726	16,580	(2,854)
911000	Marketing Operations	2,583	4,667	(2,084)	2,893	4,597	(1,704)	3,420	4,673	(1,253)
912000	Energy Marketing	10	95	(85)	0	0	0	7	52	(45)
913000	Marketing/Customer Retlins	321	0	321	0	0	0	0	0	0
916090	Miscellaneous Sales Exp	31,060	(2,575)	33,635	28,556	(3,668)	32,224	30,599	(3,490)	34,089
920000	Admin & General Labor	189,879	184,189	5,690	264,246	199,725	64,521	196,987	172,008	24,979
921000	Admin & Gen Off Suppl & Exp	47,289	36,329	10,960	53,079	45,078	8,001	29,047	38,549	(9,502)
923000	Special Services	43,166	18,170	24,996	60,974	25,757	35,217	31,378	39,870	(8,492)
924000	Property Insurance	0	0	0	0	0	0	0	0	0
925000	Injuries & Damages	124,707	121,415	3,292	13,539	6,232	7,307	6,810	23,684	(16,874)
926110	Empl Pension & Benefits	215,443	195,587	19,856	220,103	218,005	2,098	221,169	205,398	15,771
926140	Pension Cost Adj - Cr	4,719	4,719	0	4,719	4,719	0	4,719	4,719	0
928000	State Reg Comm Proceedings	25,719	22,238	3,481	25,719	22,238	3,481	25,719	22,238	3,481
928002	State Reg Comm Proceedings	0	(393)	(119)	0	(268)	(503)	0	(911)	382
929110	Service Used By Own Dept Cr -	(512)	0	(512)	(771)	0	(268)	(529)	0	0
929130	Lobbying Overheads	0	0	0	0	0	0	0	0	0
930202	General & Misc Media	25,405	17,873	7,532	10,678	1,065	9,613	1,870	4,834	(2,964)
930290	General Misc	6,679	65,401	(58,722)	6,889	11,964	(5,075)	6,344	60,321	(53,977)
931000	Rents	68,192	69,587	(1,395)	69,570	70,287	(717)	69,914	86,430	(16,516)
931290	Rents - Interco	6,689	6,689	0	6,689	6,689	0	6,689	6,689	0
935000	Maint Of General Plant	18,340	18,204	136	13,923	12,164	1,759	15,360	16,645	(1,285)

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	October 2004			November 2004			December 2004		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
480620	Residential GCR	0	0	0	0	0	0	0	0	0
480623	Residential AMRP	0	0	0	0	0	0	0	0	0
481400	Commercial Sales Gas	1,024,136	1,142,343	(118,207)	1,921,248	1,741,186	180,062	4,132,989	3,923,023	209,966
481410	Commercial Unbilled Gas	304,000	358,000	(54,000)	674,000	603,000	71,000	1,423,000	1,139,000	284,000
481450	Industrial Sales Gas	165,884	151,077	14,807	284,842	244,640	40,202	553,838	506,884	46,954
481460	Industrial Unbilled Gas	64,000	36,000	28,000	47,000	83,000	(36,000)	199,000	218,000	(19,000)
481603	Commercial DSM	0	0	0	0	0	0	0	0	0
481620	Commercial GCR	0	0	0	0	0	0	0	0	0
481623	Commercial AMRP	0	0	0	0	0	0	0	0	0
481660	Industrial GCR	0	0	0	0	0	0	0	0	0
481663	Industrial AMRP	0	0	0	0	0	0	0	0	0
482400	Public St & Hgwy Lighting Gas	68	179	(111)	83	190	(107)	85	205	(120)
482450	Other Sales To Pub Authority G	128,150	149,917	(21,767)	307,101	292,275	14,826	695,574	607,501	88,073
482460	Other Sales To Pub Auth Unbill	73,000	63,000	10,000	143,000	132,000	11,000	241,000	220,000	21,000
482620	Public St & Hgwy Lighting GCR	0	0	0	0	0	0	0	0	0
482623	Public St & Hgwy Lighting AMRP	0	0	0	0	0	0	0	0	0
482653	Other Sales To Pub Authority DSM	0	0	0	0	0	0	0	0	0
482660	Other Sales To Pub Authority GCR	0	0	0	0	0	0	0	0	0
482663	Other Sales To Pub Authority AMRP	0	0	0	0	0	0	0	0	0
484400	Inter Departmental Sales Gas	1,196	1,431	(235)	4,423	5,543	(1,120)	8,624	9,111	(487)
487000	Late Payment Charge	0	0	0	0	0	0	0	0	0
488010	Misc Service Revenue	15	15	0	15	215	(200)	15	15	0
488020	Misc Rev Reconm Charges Gas	1,980	1,628	352	1,137	1,256	(119)	722	347	375
488030	Misc Gas Rev Echanger Gas Pit	29,889	29,536	353	29,889	29,536	353	310,967	287,222	23,745
488040	Misc Rev Cust Diversn Exp	26	0	26	0	26	(26)	25	0	25
489000	Misc Rev Bad Check Charge	836	693	143	692	853	(161)	754	726	28
489010	Rev Transp Gas Of Others	3,811	4,013	(202)	4,475	0	4,475	4,589	3,342	1,247
489023	Rev Transp of Gas - Assoc Co	54,828	54,828	0	54,828	54,828	0	54,828	54,828	0
489040	Rev Transp AMRP	0	0	0	0	0	0	0	0	0
489110	Rev Transp Gas - Fuel Oil Repl	100,848	101,329	(481)	84,734	99,283	(14,549)	122,335	108,085	14,250
	Rev Firm Transp Agreements - C	23,148	33,111	(9,963)	33,714	29,427	4,287	53,692	37,250	16,442

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	October 2004			November 2004			December 2004		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
881030	Rents Intero - Stores	8,278	8,278	0	8,278	8,278	0	8,278	8,278	0
881040	Rents Intero - Microwave	10,425	10,425	0	10,425	10,425	0	10,425	10,425	0
885000	Maint- Supervision & Engineeri	5,437	9,183	(3,746)	8,504	8,504	(3,004)	5,282	7,603	(2,321)
887000	Maintenance Of Mains	52,219	102,117	(49,898)	59,207	80,417	(21,210)	123,347	125,466	(2,119)
889000	Maint- Measuring & Reg Stat -	9,090	5,833	3,257	3,618	3,290	328	5,043	1,190	3,853
890000	Maint- Measuring & Reg Stat -	0	0	0	0	0	0	64	64	(64)
890000	Maintenance Of Services	23,594	40,951	(17,357)	12,327	23,129	(10,802)	16,826	33,834	(17,008)
892000	Maintenance Of Meters & House	24,758	20,492	4,266	14,491	13,784	707	18,464	10,699	7,765
894000	Maint - Other Distribution Equipment	(3,052)	4,023	(7,075)	2,650	2,009	641	(2,107)	3,089	(5,196)
901000	Supvn Cust Bill & Coll	9,269	7,459	1,810	7,599	7,074	525	9,287	6,780	2,507
902000	Billg Citns Meter Reading	47,842	47,462	380	46,634	37,395	9,239	45,366	43,452	1,914
903000	Marketing Operations	138,950	204,936	(65,986)	238,693	91,722	146,971	142,785	112,885	29,900
904002	Loss on Sale of A/R	80,478	74,721	5,757	111,452	91,578	19,874	179,289	142,784	36,505
905000	Cust Relins Billg & Coll	515	0	515	445	14	431	48,258	18,926	29,332
907000	Marketing Cust Asst	8,321	5,322	2,999	6,421	4,825	1,596	5,643	3,955	1,688
908000	Customer Assistance	6,080	6,431	(351)	5,672	4,906	766	4,161	4,671	(510)
909000	Community Affairs	0	0	0	0	0	0	0	0	0
910000	Misc Cust Serv and Info	13,825	17,087	(3,262)	16,822	13,539	3,283	24,066	28,868	(4,802)
911000	Marketing Operations	3,557	5,491	(1,934)	4,002	8,121	(4,119)	4,369	7,388	(3,019)
912000	Energy Marketing	5	107	(102)	7	58	(51)	6	137	(131)
913000	Marketing/Customer Relins	1	0	1	3,216	0	3,216	64	0	64
916090	Miscellaneous Sales Exp	42,144	526,312	(484,168)	(541,250)	(10,154)	(531,096)	197,548	(23,950)	221,498
920000	Admin & General Labor	212,074	162,885	49,189	170,104	147,536	22,568	114,034	(27,921)	141,955
921000	Admin & Gen Off Suppl & Exp	31,478	66,599	(35,121)	55,420	55,643	(223)	119,418	157,127	(37,709)
923000	Special Services	70,979	34,528	36,451	77,903	31,291	46,612	36,791	82,835	(46,044)
924000	Property Insurance	0	0	0	0	0	0	0	0	0
925000	Injuries & Damages	(13,624)	9,378	(23,002)	479,965	(193,842)	673,807	(1,103)	(32,816)	31,713
926110	Empl Pension & Benefits	233,867	233,994	(127)	203,209	78,137	125,072	46,532	151,514	(104,982)
926140	Pension Cost Adj - Cr	4,719	4,719	0	4,719	4,719	0	4,719	4,719	0
928000	State Reg Comm Proceedings	25,719	22,238	3,481	25,719	22,238	3,481	25,719	22,238	3,481
928002	State Reg Comm Proceedings	0	0	0	0	0	0	0	0	0
929110	Service Used By Own Dept Cr -	(2,328)	(2,360)	32	(7,634)	(9,499)	1,865	(18,212)	(19,788)	1,576
929130	Lobbying Overheads	(20)	0	(20)	0	(21)	21	(20)	0	(20)
930202	General & Misc Media	10,571	8,180	2,391	16,711	4,518	12,193	13,522	26,558	(13,036)
930290	General Misc	7,988	8,064	(76)	7,521	9,323	(1,802)	13,469	26,810	(13,341)
931000	Rents	76,439	69,976	6,463	69,365	75,292	(5,927)	88,623	111,040	(22,417)
931290	Rents - Intero	6,689	6,689	0	6,689	6,689	0	6,689	6,689	0
935000	Maint Of General Plant	11,099	13,414	(2,315)	18,342	14,216	4,126	26,480	22,458	4,022

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	January 2005			February 2005			March 2005		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
403200	Gas Depreciation Expense	654,492	613,235	41,257	657,969	614,993	42,976	660,733	616,343	44,390
404200	Amortization Limited Term Gas	73,442	68,785	4,657	72,757	65,965	6,792	72,669	65,992	6,677
405200	Amortization Other Gas Plant	0	420	(420)	0	0	0	0	0	0
409140	Kentucky Property Tax	196,017	130,500	65,517	196,017	130,500	65,517	196,017	130,500	65,517
408200	West Virginia Property Tax	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0
408230	West Virginia License Tax	0	0	0	0	0	0	0	0	0
408419	Social Security Taxes	49,468	49,352	116	46,601	43,888	2,713	46,317	54,139	(7,822)
408480	Indiana Highway Use	0	0	0	0	0	0	0	0	0
408500	Federal Highway Use	2,070	0	2,070	0	0	0	0	0	0
408520	Ohio Highway Use	139	10	129	0	0	0	0	0	0
408540	Kentucky Highway Use	160	667	(507)	0	0	0	0	0	0
409200	Federal Income Taxes	768,117	1,584,800	(816,683)	725,131	1,559,686	(834,555)	1,872,340	1,347,316	525,024
409210	Federal Income Taxes	0	0	0	0	0	0	0	0	0
409240	Kentucky Income Taxes	262,726	436,986	(174,260)	299,032	436,399	(137,367)	382,710	385,319	(2,609)
409980	Taxes Alloc From Serv Co	0	0	0	0	0	0	0	0	0
410410	Federal Income Tax	291,518	487,691	(196,173)	29,518	31,162	(1,644)	(926,672)	(540,605)	(386,067)
410420	State Income Tax	41,470	89,342	(47,872)	(25,927)	(25,097)	(830)	(282,741)	(172,179)	(110,562)
410512	Def Fit - Non-Cash Ovhd - Gas	(469)	(469)	0	(469)	0	(469)	(492)	0	(492)
410514	Def Sit - Plant Misc - Gas	(270)	0	(270)	(270)	0	(270)	(281)	0	(281)
410522	Def Sit - Non-Cash Ovhd - Gas	(118)	0	(118)	(118)	0	(118)	(64)	0	(64)
410524	Def Sit - Plant Misc - Gas	(8)	0	(8)	(8)	0	(8)	19	0	19
410980	Taxes Alloc From Serv Co	0	0	0	0	0	0	0	0	0
411410	Federal Income Tax	(55,986)	(528,600)	472,614	(52,275)	(431,128)	378,853	2,730	(279,630)	282,360
411420	State Income Tax	(15,028)	(132,715)	117,687	(14,072)	(107,640)	93,568	123	(66,669)	66,792
411430	Amortization of ITC	(6,382)	(6,382)	0	(6,382)	(6,382)	0	0	(6,382)	6,382
411980	Taxes Alloc From Serv Co	0	0	0	0	0	0	0	0	0
415100	Other Inc - Misc Gas Jobbing Rev	200	0	200	317	0	317	200	517	(317)
415110	Other Inc - Rev Cust Prop - Third Party	0	0	0	(97)	0	(97)	1,675	792	883
415200	Other Inc - Rev Renew Gas Serv Le	0	0	0	0	0	0	230	0	230
415210	Other Inc - Rev Inst Gas Serv	500	0	500	0	0	0	2,585	0	2,585
415300	Other Inc-Rev Track Assoc CATV	17,681	0	17,681	58,714	0	58,714	67,402	0	67,402
416100	Gas Jobbing - Miscellaneous	(898)	0	(898)	758	0	758	(865)	0	3,514
416110	Gas Jobbing - Cust Prop Third Party	(2,846)	0	(2,846)	(324)	0	(324)	439	538	(99)
416150	Gas Jobbing - Lighting Pilot	39	0	39	54	0	54	47	157	(110)
416200	Gas Jobbing - Renew Service	704	0	704	(9)	0	(9)	1,224	2	1,222
416210	Gas Jobbing - Install Service	405	0	405	4,450	0	4,450	965	2,129	(1,164)
416300	Gas Jobbing - Placement CATV	9,991	0	9,991	19,910	0	19,910	29,848	5,952	23,896
426092	Sale of A/R Fees	25,947	12,002	13,945	32,235	14,287	17,948	35,687	18,764	16,923
480400	Residential Sales Gas	3,796,032	15,344,019	(11,547,987)	3,576,024	14,961,559	(11,385,535)	3,321,997	9,732,876	(6,410,879)
480410	Residential Unbilled Gas	(1,101,000)	804,000	(1,905,000)	(1,918,000)	(2,362,000)	444,000	(742,000)	(1,435,000)	693,000
480603	Residential DSM	313,812	0	313,812	287,087	0	287,087	368,450	0	368,450

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	January 2005			February 2005			March 2005		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
480820	Residential GCR	10,279,221	0	10,279,221	9,127,531	0	9,127,531	8,287,922	0	8,287,922
480623	Residential AMRP	291,514	0	291,514	287,624	0	287,624	290,458	0	290,458
481400	Commercial Sales Gas	1,280,417	6,244,032	(4,963,615)	1,223,896	6,026,988	(4,803,092)	1,109,184	3,758,327	(2,649,143)
481410	Commercial Unbilled Gas	(282,000)	115,000	(397,000)	(530,000)	(653,000)	123,000	(443,000)	(700,000)	257,000
481450	Industrial Sales Gas	184,852	845,552	(660,700)	188,175	817,141	(628,966)	171,933	557,830	(385,897)
481460	Industrial Unbilled Gas	44,000	(13,000)	57,000	(95,000)	(96,000)	1,000	(38,000)	(63,000)	25,000
481603	Commercial DSM	9,795	0	9,795	9,281	0	9,281	12,594	0	12,594
481620	Commercial GCR	4,394,015	0	4,394,015	4,036,633	0	4,036,633	3,594,623	0	3,594,623
481623	Commercial AMRP	92,999	0	92,999	93,163	0	93,163	94,679	0	94,679
481660	Industrial GCR	672,805	0	672,805	655,336	0	655,336	598,287	0	598,287
481663	Industrial AMRP	3,468	0	3,468	3,396	0	3,396	3,454	0	3,454
482400	Public St & Hgwy Lighting Gas	13	209	(196)	25	186	(161)	26	184	(158)
482450	Other Sales To Pub Authority G	216,913	1,043,982	(827,069)	190,296	1,031,819	(841,523)	180,456	660,089	(479,633)
482460	Other Sales To Pub Auth Unbill	(22,000)	63,000	(85,000)	(134,000)	(163,000)	29,000	(24,000)	(107,000)	83,000
482620	Public St & Hgwy Lighting GCR	45	0	45	36	0	36	40	0	40
482623	Public St & Hgwy Lighting AMRP	29	0	29	14	0	14	14	0	14
482653	Other Sales To Pub Authority DSM	17	0	17	14	0	14	13	0	13
482660	Other Sales To Pub Authority GCR	793,356	0	793,356	664,355	0	664,355	630,861	0	630,861
482663	Other Sales To Pub Authority AMRP	4,890	0	4,890	5,567	0	5,567	5,505	0	5,505
484400	Inter Departmental Sales Gas	7,026	14,426	(7,400)	10,557	11,979	(1,422)	8,731	8,682	49
487000	Late Payment Charge	0	0	0	0	0	0	0	0	0
488010	Misc Service Revenue	15	15	0	15	15	0	15	15	0
488020	Misc Rev Reconm Charges Gas	507	251	256	428	407	21	659	560	99
488030	Misc Gas Rev ErFanger Gas Pit	36,595	29,889	6,706	36,595	29,889	6,706	36,595	29,889	6,706
488040	Misc Rev Cust Diversn Exp	0	0	0	150	26	124	98	79	19
488060	Misc Rev Bad Check Charge	699	693	6	534	638	(104)	539	667	(128)
489000	Rev Transp Gas Of Others	(7,665)	4,223	(11,888)	2,726	4,095	(1,369)	4,331	2,978	1,353
489010	Rev Transp of Gas - Assoc Co	54,828	54,828	0	54,828	54,828	0	54,828	54,828	0
489023	Rev Transp AMRP	13,044	0	13,044	0	0	0	0	0	0
489040	Rev Transp Gas - Fuel Oil Repl	111,917	98,376	13,541	92,455	95,341	(2,886)	97,133	94,128	3,005
489110	Rev Firm Transp Agreements - C	55,999	44,637	11,362	52,372	41,019	11,353	52,136	32,752	19,384

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	January 2005			February 2005			March 2005		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
489115	Comm Rev Transp - Unbilled	(4,000)	16,000	(20,000)	(6,000)	(4,000)	(2,000)	(10,000)	(2,000)	(8,000)
489120	Rev Firm Transp Agreements - I	224,092	266,772	(42,680)	222,063	235,883	(13,820)	231,706	210,206	21,500
489125	Ind Rev Transp -Unbilled	(28,000)	93,000	(121,000)	(9,000)	(22,000)	13,000	(28,000)	0	(28,000)
489130	Rev Firm Transp Agree - Other	51,951	55,509	(3,558)	43,043	46,848	(3,805)	42,647	36,102	6,545
489135	Other Rev Transp - Unbilled	1,000	25,000	(24,000)	(6,000)	(10,000)	4,000	(8,000)	1,000	(9,000)
489140	Rev Inter Trans - Metered Pool	0	(5)	5	5	0	5	0	0	0
489160	Commercial Transp GCR	1,010	0	1,010	1,284	0	1,284	1,008	0	1,008
489163	Commercial Transp AMRP	6,593	0	6,593	0	0	0	0	0	0
489170	Industrial Transp GCR	53	0	53	49	0	49	38	0	38
489173	Industrial Transp AMRP	26,084	0	26,084	0	0	0	0	0	0
489183	Other Transp AMRP	6,089	0	6,089	0	0	0	0	0	0
493040	Rent Land & Buildings - Assoc	2,848	2,848	0	2,848	2,848	0	2,848	2,848	0
495020	Sales Use Tax Collect Fee	2,362	(6,159)	8,521	2,537	(6,394)	8,931	3,362	(13,792)	17,154
495030	Sales Use Tax Collect Fee	0	9,536	(9,536)	0	0	0	2,442	0	2,442
711000	Gas Boiler Labor	1,435	2,392	(957)	1,399	2,775	(1,376)	1,169	1,603	(434)
712000	Gas Production - Other Expense	1,328	970	358	1,393	2,069	(676)	721	423	298
717000	Liquid Petroleum Gas Expense	5,290	12,858	(7,568)	5,321	4,988	333	4,188	4,711	(523)
728001	Liquid Petroleum Gas	0	49,485	(49,485)	0	(4,413)	4,413	0	0	0
728003	Liquid Petroleum Gas - Erlanger/Constance	41,124	0	41,124	0	0	0	13,271	0	13,271
735000	Gas Miscellaneous Prod Expense	3,367	5,068	(1,701)	51	989	(938)	1,106	104	1,002
742000	Maint Production Equipment	1,348	985	363	1,295	196	1,099	938	387	551
801000	Natural Gas Field Line Purchase	15,136,843	17,232,723	(2,095,880)	11,581,293	12,048,820	(467,527)	12,121,067	7,956,335	4,164,732
805000	Unrecovered Purch Gas Adjustment	991,976	82,674	909,302	2,934,507	4,598,611	(1,664,104)	984,685	2,417,054	(1,432,369)
805200	Purchase Gas Cost Unbilled Rev	(791,318)	650,544	(1,441,862)	(1,910,798)	(2,377,920)	467,122	(849,288)	(1,776,544)	927,256
807000	Gas Purchased Expenses	21,087	21,605	(518)	21,364	15,753	5,611	21,389	18,038	3,351
807010	Gas Purchased Expenses - Inter	4,696	5,429	(733)	5,025	4,050	975	4,600	4,334	266
859000	Other Expenses	0	0	0	0	0	0	0	0	0
870000	Dist Supervision & Engineering	11,193	9,955	1,238	15,284	10,536	4,748	21,750	12,337	9,413
871000	Distribution Load Dispatching	6,089	4,978	1,111	5,238	4,579	659	5,509	4,532	977
874000	Mains And Services	96,593	80,479	16,114	82,189	85,493	(3,304)	85,184	73,991	11,193
875000	Measuring & Reg Stations - Gen	4,682	4,017	665	4,169	3,719	450	4,782	4,060	722
876000	Measuring & Reg Stations - Ind	2,464	3,196	(732)	3,260	4,087	(827)	1,807	2,286	(479)
878000	Meter And House Regulators	28,200	45,680	(17,480)	(12,649)	29,346	(41,995)	(75,985)	36,217	(112,202)
879000	Customer Installations	41,218	42,092	(874)	42,703	38,731	3,972	40,609	44,439	(3,830)
880000	Gas Distribution Other Expense	66,240	59,845	6,395	67,005	57,069	9,936	94,436	68,798	25,638
881020	Rents Interco - Buildings	13,599	13,599	0	13,599	13,599	0	13,599	13,599	0

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	January 2005			February 2005			March 2005		
		Base	Prior	Variance	Base	Prior	Variance	Base	Prior	Variance
881030	Rents Interco - Stores	8,278	8,278	0	8,278	8,278	0	8,278	8,278	0
881040	Rents Interco - Microwave	10,425	10,425	0	10,425	10,425	0	10,425	10,425	0
885000	Maint- Supervision & Engineer	6,317	8,411	(2,094)	7,015	7,810	(795)	5,359	9,714	(4,355)
887000	Maintenance Of Mains	79,486	79,211	275	51,280	97,009	(45,729)	53,147	54,025	(878)
889000	Maint- Measuring & Reg Stat -	2,685	2,040	645	1,054	2,479	(1,425)	7,386	3,831	3,555
890000	Maint- Measuring & Reg Stat -	0	0	0	0	0	0	0	0	0
892000	Maintenance Of Services	9,435	19,780	(10,345)	7,756	14,356	(6,600)	15,554	18,278	(2,724)
893000	Maintenance Of Meters & House	20,685	12,869	7,816	17,939	15,878	2,061	19,557	25,272	(5,715)
894000	Maint - Other Distribution Equipment	(11,252)	80,191	(91,443)	7,470	(7,448)	14,918	(3,422)	(19,630)	16,208
901000	Suprvn Cust Bill & Coll	8,046	6,617	1,429	9,228	7,672	1,556	9,495	9,628	(133)
902000	Billg Ctrns Meter Reading	46,758	47,967	(1,209)	44,036	44,572	(536)	42,963	50,237	(7,274)
903000	Marketing Operations	105,497	153,454	(47,957)	114,075	115,600	(1,525)	116,679	103,210	13,469
904000	Loss on Sale of A/R	165,127	156,630	8,497	138,106	135,256	2,850	136,539	104,544	31,995
905000	Cust Reltns Billg & Coll	1,410	0	1,410	1,144	0	1,144	464	0	464
907000	Marketing Cust Asst	4,531	5,785	(1,254)	0	5,966	(5,966)	0	6,200	(6,200)
908000	Customer Assistance	9,805	5,413	4,392	14,568	5,293	9,275	14,912	5,828	9,084
909000	Community Affairs	0	0	0	0	0	0	0	0	0
910000	Misc Cust Serv and Info	17,023	12,235	4,788	12,157	12,920	(763)	16,404	16,083	321
911000	Marketing Operations	6,593	4,707	1,886	2,942	4,324	(1,382)	4,517	5,179	(662)
912000	Energy Marketing	0	54	(54)	0	78	(78)	4	0	4
913000	Marketing/Customer Reltns	0	0	0	0	393	(393)	0	677	(677)
916000	Miscellaneous Sales Exp	323,624	(34,785)	358,409	296,382	(36,491)	332,873	381,057	67,919	313,138
920000	Admin & General Labor	191,003	168,402	22,601	227,027	168,786	58,241	304,390	299,548	4,842
921000	Admin & Gen Off Suppl & Exp	113,782	56,630	57,152	53,897	67,694	(13,797)	50,973	73,668	(22,695)
923000	Special Services	32,465	4,672	27,793	67,119	31,766	35,353	52,912	35,602	17,310
924000	Property Insurance	0	0	0	0	0	0	0	0	0
925000	Injuries & Damages	97,375	34,039	63,336	43,971	15,222	28,749	(57,586)	182,562	(240,148)
926110	Empl Pension & Benefits	240,837	247,876	(7,039)	233,270	224,586	8,684	228,755	235,793	(7,038)
926140	Pension Cost Adj - Cr	4,719	4,719	0	0	4,719	(4,719)	0	4,719	(4,719)
928000	State Reg Comm Proceedings	25,719	22,238	3,481	18,461	22,238	(3,777)	18,461	22,238	(3,777)
928002	State Reg Comm Proceedings	0	0	0	0	0	0	0	0	0
929110	Service Used By Own Dept Cr -	(13,396)	(26,607)	13,211	(19,790)	(24,963)	5,173	(17,650)	(17,031)	(619)
929130	Lobbying Overheads	0	0	0	(86)	(21)	(65)	(43)	(64)	21
930202	General & Misc Media	8,781	1,776	7,005	2,190	6,522	(4,332)	10,353	3,088	7,265
930290	General Misc	6,783	8,226	(1,443)	3,721	6,708	(2,987)	15,919	33,330	(17,411)
931000	Rents	100,035	90,087	9,948	98,468	65,387	33,081	95,665	75,749	19,916
931290	Rents - Interco	6,689	6,689	0	6,689	6,689	0	6,689	6,689	0
935000	Maint Of General Plant	12,601	15,700	(3,099)	16,560	19,440	(2,880)	27,722	27,522	200

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-XXX
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FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	April 2005		May 2005		Variance
		Base	Prior	Base	Prior	
403200	Gas Depreciation Expense	665,762	619,271	674,129	622,578	51,551
404200	Amortization Limited Term Gas	85,982	73,557	80,840	67,280	13,560
405200	Amortization Other Gas Plant	0	0	0	0	0
408140	Kentucky Property Tax	196,017	130,500	196,017	130,500	65,517
408200	West Virginia Property Tax	2,500	2,500	2,500	2,500	0
408230	West Virginia License Tax	0	0	0	0	0
408419	Social Security Taxes	54,127	45,178	32,076	41,353	(9,277)
408480	Indiana Highway Use	77	1	0	0	76
408500	Federal Highway Use	0	0	0	0	0
408520	Ohio Highway Use	27	45	0	0	(18)
408540	Kentucky Highway Use	594	637	0	0	(43)
409200	Federal Income Taxes	440,499	(157,939)	(517,673)	(375,670)	598,438
409210	Federal Income Taxes	0	0	0	0	0
409240	Kentucky Income Taxes	109,300	73,150	(52,108)	(26,354)	36,150
409980	Taxes Alloc From Serv Co	0	0	0	0	0
410410	Federal Income Tax	(4,224,378)	230,491	4,724,003	791,497	(4,454,869)
410420	State Income Tax	(101,932)	26,179	152,423	170,492	(128,111)
410512	Def Fit - Non-Cash Ovhd - Gas	0	0	0	0	0
410514	Def Fit - Plant Misc - Gas	0	0	0	0	0
410522	Def Sit - Non-Cash Ovhd - Gas	0	0	0	0	0
410524	Def Sit - Plant Misc - Gas	0	0	0	0	0
410980	Taxes Alloc From Serv Co	0	0	0	0	0
411410	Federal Income Tax	(35,415)	(53,173)	49,621	(98,049)	17,758
411420	State Income Tax	(9,543)	(10,415)	10,087	(21,959)	872
411430	Amortization of ITC	(12,764)	(6,382)	0	(6,382)	(6,382)
411980	Taxes Alloc From Serv Co	0	0	0	0	0
415100	Other Inc - Misc Gas Jobbing Rev	0	500	(500)	200	(500)
415110	Other Inc - Rev Cust Prop - Third Party	525	0	1,575	0	1,575
415200	Other Inc - Rev Renew Gas Serv Le	0	0	0	0	0
415210	Other Inc - Rev Inst Gas Serv	0	2,710	0	0	(2,710)
415300	Other Inc-Rev Track Assoc CATV	0	100,352	0	(10,491)	(100,352)
416000	Gas Jobbing - Miscellaneous	(7,278)	569	(7,847)	(206)	(7,038)
416110	Gas Jobbing - Cust Prop Third Party	427	752	1,566	(425)	(325)
416150	Gas Jobbing - Lighting Pilot	23	38	93	35	(15)
416200	Gas Jobbing - Renew Service	0	1,048	(1,048)	1	(1,048)
416300	Gas Jobbing - Install Service	115	749	(634)	38	(519)
416300	Gas Jobbing - Placement CATV	0	11,662	(11,662)	11,757	11,757
426092	Sale of A/R Fees	0	16,101	(16,101)	13,237	(2,864)
480400	Residential Sales Gas	1,691,272	6,741,767	1,439,975	3,618,662	(2,178,687)
480410	Residential Unbilled Gas	(1,886,000)	(1,773,000)	(1,175,000)	(1,059,000)	(116,000)
480603	Residential DSM	202,468	0	113,638	0	113,638

THE UNION LIGHT, HEAT AND POWER COMPANY
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FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	April 2005			May 2005		
		Base	Prior	Variance	Base	Prior	Variance
480620	Residential GCR	5,393,212	0	5,393,212	2,945,585	0	2,945,585
480623	Residential AMRP	287,546	0	287,546	285,558	0	285,558
481400	Commercial Sales Gas	620,493	2,599,918	(1,979,425)	413,532	1,354,548	(941,016)
481410	Commercial Unbilled Gas	(525,000)	(537,000)	12,000	(526,000)	(367,000)	(159,000)
481450	Industrial Sales Gas	111,721	379,748	(268,027)	98,266	127,391	(29,125)
481460	Industrial Unbilled Gas	(74,000)	(110,000)	36,000	(89,000)	(66,000)	(23,000)
481603	Commercial DSM	6,946	0	6,946	4,297	0	4,297
481620	Commercial GCR	2,181,531	0	2,181,531	1,236,558	0	1,236,558
481623	Commercial AMRP	93,520	0	93,520	92,552	0	92,552
481660	Industrial GCR	416,748	0	416,748	290,720	0	290,720
481663	Industrial AMRP	3,498	0	3,498	3,441	0	3,441
482400	Public St & Hgwy Lighting Gas	25	201	(176)	25	192	(167)
482450	Other Sales To Pub Authority G	61,620	559,576	(497,956)	62,269	247,955	(185,686)
482460	Other Sales To Pub Auth Unbill	(188,000)	(150,000)	(38,000)	(97,000)	(92,000)	(5,000)
482620	Public St & Hgwy Lighting GCR	39	0	39	40	0	40
482623	Public St & Hgwy Lighting AMRP	0	0	0	0	0	0
482653	Other Sales To Pub Authority DSM	15	0	15	4	0	4
482660	Other Sales To Pub Authority GCR	438,293	0	438,293	227,461	0	227,461
482663	Other Sales To Pub Authority AMRP	5,463	0	5,463	5,434	0	5,434
484400	Inter Departmental Sales Gas	5,704	6,581	(877)	2,980	2,702	278
487000	Late Payment Charge	0	0	0	0	0	0
488010	Misc Service Revenue	15	15	0	15	15	0
488020	Misc Rev Recon Charges Gas	887	967	(80)	759	1,361	(602)
488030	Misc Gas Rev Erlanger Gas Pit	36,595	29,889	6,706	36,595	29,889	6,706
488040	Misc Rev Cust Diversn Exp	0	0	0	0	0	0
488060	Misc Rev Bad Check Charge	1,045	880	165	1,023	924	99
489000	Rev Transp Gas Of Others	87,638	3,881	83,757	40,808	2,454	38,354
489010	Rev Transp of Gas - Assoc Co	54,828	54,828	0	54,828	54,828	0
489023	Rev Transp AMRP	0	0	0	57,039	0	57,039
489040	Rev Transp Gas - Fuel Oil Repl	0	84,639	(84,639)	0	82,110	(82,110)
489110	Rev Firm Transp Agreements - C	31,245	26,418	4,827	234	19,931	(19,697)

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CASE NO. 2005-XXX
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	April 2005			May 2005		
		Base	Prior	Variance	Base	Prior	Variance
489115	Comm Rev Transp - Unbilled	6,000	(6,000)	12,000	(12,000)	1,000	(13,000)
489120	Rev Firm Transp Agreements - I	166,223	159,224	6,999	20,871	131,157	(110,286)
489125	Ind Rev Transp -Unbilled	20,000	(29,000)	49,000	(37,000)	(3,000)	(34,000)
489130	Rev Firm Transp Agree - Other	25,122	22,979	2,143	(8,464)	10,300	(18,764)
489135	Other Rev Transp - Unbilled	4,000	(10,000)	14,000	(12,000)	(2,000)	(10,000)
489140	Rev Inter Trans - Metered Pool	0	10	(10)	0	5	(5)
489160	Commercial Transp GCR	(2,292)	0	(2,292)	4,253	0	4,253
489163	Commercial Transp AMRP	0	0	0	27,646	0	27,646
489170	Industrial Transp GCR	(87)	0	(87)	200	0	200
489173	Industrial Transp AMRP	0	0	0	124,845	0	124,845
489183	Other Transp AMRP	0	0	0	24,203	0	24,203
493040	Rent Land & Buildings - Assoc	2,848	2,848	0	2,848	2,848	0
495020	Sales Use Tax Collect Fee	0	(5,830)	5,830	0	(3,587)	3,587
495030	Sales Use Tax Collect Fee	0	525	(525)	0	0	0
711000	Gas Boiler Labor	325	1,074	(749)	196	117	79
712000	Gas Production - Other Expense	37	168	(131)	162	93	69
717000	Liquid Petroleum Gas Expense	5,976	5,217	759	7,460	2,754	4,706
728001	Liquid Petroleum Gas	0	0	0	0	0	0
728003	Liquid Petroleum Gas - Erlanger/Constance	0	0	0	0	0	0
735000	Gas Miscellaneous Prod Expense	66	63	3	168	97	71
742000	Maint Production Equipment	859	74	785	1,187	0	1,187
801000	Natural Gas Field Line Purchase	5,185,964	4,118,612	1,067,352	3,355,249	2,171,082	1,184,167
805000	Unrecovered Purch Gas Adjustment	2,655,167	2,775,478	(120,311)	1,258,797	58,971	1,199,826
805200	Purchase Gas Cost Unbilled Rev	(2,025,630)	(1,856,032)	(169,598)	(1,456,984)	(1,208,272)	(248,712)
807000	Gas Purchased Expenses	24,885	20,302	4,583	29,028	21,585	7,443
807010	Gas Purchased Expenses - Inter	4,838	3,756	1,082	5,230	5,318	(88)
859000	Other Expenses	162	0	162	0	11,787	(11,787)
870000	Dist Supervision & Engineering	1,957	10,797	(8,840)	15,968	9,730	6,238
871000	Distribution Load Dispatching	5,809	4,567	1,242	6,131	4,486	1,645
874000	Mains And Services	137,011	79,020	57,991	96,745	70,057	26,688
875000	Measuring & Reg Stations - Gen	6,817	5,644	1,173	3,404	5,232	(1,828)
876000	Measuring & Reg Stations - Ind	4,815	1,778	3,037	4,768	2,661	2,107
878000	Meter And House Regulators	46,123	36,112	10,011	(140,440)	(41,947)	(98,493)
879000	Customer Installations	104,512	38,530	65,982	69,047	41,606	27,441
880000	Gas Distribution Other Expense	28,300	52,051	(23,751)	53,314	56,086	(2,772)
881020	Rents Interco - Buildings	13,599	13,599	0	13,599	13,599	0

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FOR THE TWELVE MONTHS ENDED MAY 31, 2005
AND THE TWELVE MONTHS ENDED MAY 31, 2004

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

Account	Description	April 2005			May 2005		
		Base	Prior	Variance	Base	Prior	Variance
881030	Rents Interco - Stores	8,278	8,278	0	8,278	8,278	0
881040	Rents Interco - Microwave	10,425	10,425	0	10,425	10,425	0
885000	Maint- Supervision & Engineeri	6,452	8,627	(2,175)	5,957	5,744	213
887000	Maintenance Of Mains	75,774	79,206	(3,432)	66,462	69,436	(2,974)
889000	Maint- Measuring & Reg Stat -	3,845	5,092	(1,247)	3,871	2,887	984
890000	Maint- Measuring & Reg Stat -	0	0	0	0	0	0
892000	Maintenance Of Services	54,137	44,647	9,490	33,707	34,031	(324)
893000	Maintenance Of Meters & House	33,940	21,449	12,491	28,609	18,336	10,273
894000	Maint - Other Distribution Equipment	1,160	3,623	(2,463)	(1,088)	(1,429)	341
901000	Supv'n Cust Bill & Coll	2,107	8,429	(6,322)	2,101	9,283	(7,182)
902000	Billg Clins Meter Reading	43,798	52,178	(8,380)	37,739	46,720	(8,981)
903000	Marketing Operations	126,328	136,485	(10,157)	104,464	118,907	(14,443)
904002	Loss on Sale of A/R	(1,952)	80,025	(81,977)	0	77,148	(77,148)
905000	Cust Reltns Billg & Coll	918	0	918	1,376	0	1,376
907000	Marketing Cust Asst	0	5,523	(5,523)	0	5,970	(5,970)
908000	Customer Assistance	13,946	5,868	8,078	13,958	5,363	8,595
909000	Community Affairs	76	0	76	937	0	937
910000	Misc Cust Serv and Info	21,700	15,577	6,123	21,213	14,717	6,496
911000	Marketing Operations	617	3,094	(2,477)	786	2,435	(1,649)
912000	Energy Marketing	0	111	(111)	0	7	(7)
913000	Marketing/Customer Reltns	1,999	0	1,999	5,972	0	5,972
916090	Miscellaneous Sales Exp	209,430	(33,993)	243,423	0	66,198	(66,198)
920000	Admin & General Labor	249,580	209,112	40,468	239,984	194,584	45,400
921000	Admin & Gen Off Suppl & Exp	55,347	24,404	30,943	69,062	58,787	10,275
923000	Special Services	51,186	40,732	10,454	91,453	24,414	67,039
924000	Property Insurance	13,691	0	13,691	0	23,115	(23,115)
925000	Injuries & Damages	12,501	(179,381)	191,882	42,086	(479,549)	521,635
926110	Empl Pension & Benefits	283,414	227,595	55,819	237,264	213,465	23,799
926140	Pension Cost Adj - Cr	(4,011)	4,719	(8,730)	(4,840)	4,719	(9,559)
928000	State Reg Comm Proceedings	22,352	55,502	(33,150)	19,433	25,394	(5,961)
928002	State Reg Comm Proceedings	0	0	0	0	0	0
929110	Services Used By Own Dept Cr -	0	(13,181)	13,181	0	(5,032)	5,032
929130	Lobbying Overheads	0	0	0	0	0	0
930202	General & Misc Media	20,349	2,662	17,687	8,076	5,130	2,946
930290	General Misc	1,478	(14,271)	15,749	1,980	6,753	(4,773)
931000	Rents	67,912	69,875	(1,963)	70,568	69,151	1,417
931290	Rents - Interco	6,689	6,689	0	6,689	6,689	0
935000	Maint Of General Plant	11,851	19,282	(7,431)	12,247	9,324	2,923

