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**John J. Finnigan, Jr.**  
Senior Counsel

**VIA HAND-DELIVERY**

May 24, 2005

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

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MAY 24 2005

PUBLIC SERVICE  
COMMISSION

Re: In the Matter of an Adjustment of the Gas Rates of The Union Light, Heat and  
Power Company  
Case No. 2005-00042

Dear Ms. O'Donnell:

I have enclosed an original and seven copies of The Union Light, Heat and Power Company's responses to the Staff's third set of data requests in the above-referenced case.

This includes a CD, which is labeled KyPSC-DR-03-004. Additionally, I have enclosed an original and seven copies of KyPSC-DR-01-033-Corrected.

Please date stamp and return the two enclosed copies of this cover letter in the self-addressed envelope.

If you have any questions, please do not hesitate to contact me at (513) 287-3601.

Sincerely,

John J. Finnigan, Jr.  
Senior Counsel

JJF/sew

cc: The Hon. Elizabeth Blackford (w/enc.)

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FEB 24 2005

PUBLIC SERVICE  
COMMISSION

**KyPSC Staff First Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: February 15, 2005**  
**Response Due Date: March 15, 2005**

**KyPSC-DR-01-033-Corrected**

Original  
plus 7

**REQUEST:**

33. Concern: LH&P's gas operations and any affiliated companies
- a. Provide a comprehensive list and detailed description of any goods or services that have been provided to ULH&P by any affiliated company.
  - b. Describe the benefits that ULH&P derives from having affiliates provide the goods or services identified in part (a).
  - c. Provide a comprehensive list and detailed description of any goods or services that ULH&P has provided to any affiliated companies.

**RESPONSE:**

(a), (b)

Company Providing Service	Nature of Services	Pricing Policies	Benefits Derived
Cinergy Services, Inc.	Administrative, Management and Support Services	Cost	Shared Work Force
The Cincinnati Gas & Electric Company	Operation, Maintenance and Construction Services	Cost	Shared Work Force
Lawrenceburg Gas Company (1)	Operation, Maintenance and Construction Services	Cost	Shared Work Force
Miller Pipeline Corporation	Maintenance and Construction Services	Cost	Contracted Work Force
Reliant Services, LLC	Line locating services	Cost	Contracted Work Force
Cinergy Marketing & Trading, LP	Management of interstate pipeline transportation, storage capacity, and gas supply contracts	Negotiated Price	Gas Management Expertise

(c)

<b>Company Receiving Service</b>	<b>Nature of Services</b>	<b>Pricing Policies</b>
KO Transmission Company	Operation and Maintenance services	Cost
The Cincinnati Gas & Electric Company	Operation, Maintenance and Construction Services	Cost
Lawrenceburg Gas Company (1)	Operation, Maintenance and Construction Services	Cost

(1) The Lawrenceburg Gas Company was sold in September 2004, and is no longer an affiliate of ULH&P.

**WITNESS RESPONSIBLE:** Barry F. Blackwell, Patty Walker

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PUBLIC SERVICE  
COMMISSION

**KyPSC Staff Third Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 10, 2005**  
**Response Due Date: May 24, 2005**

**KyPSC-DR-03-001**

**REQUEST:**

1. Refer to the supplemental response filed on April 4, 2005 to the Commission Staff's First Data Request dated February 15, 2005, Item 6. In the supplemental response is the statement, "ULH&P does not prepare actual to plan income statement variances in its normal course of business ...." Explain in detail why this type of variance analysis is not part of ULH&P's normal course of business.
  - a. In the supplemental response ULH&P states, Prior to 2004, there was less emphasis on budgeting by particular legal entities within the Regulated Businesses Unit and, as a result, there were some significant variances in the actual results vs. the budget for these accounts. Beginning in 2004, the Regulated Businesses Unit placed greater emphasis on budgeting by legal entity.
    - (1) Explain in detail why ULH&P and/or Cinergy Corp. ("Cinergy") in the period prior to 2004 did not emphasize budgeting by legal entities within the Regulated Businesses Unit.
    - (2) Explain in detail why ULH&P and/or Cinergy changed practice in 2004 and began placing more emphasis on budgeting by legal entity.

**RESPONSE:**

Certain income statement actual to plan variances (gross margin, income taxes, taxes other than income taxes and depreciation) are analyzed each month. Cinergy manages its O&M costs primarily on a functional basis. This means each department within Cinergy closely manages its expenditures and how the expenditures are charged to each legal entity (*i.e.*, ULH&P). A Chief Financial Officer meeting is held monthly where the business units, shared services and corporate center explain how they are performing compared to both plan and the prior year. Cinergy believes it is better to manage the costs in detail at the level at which such are incurred. Our accounting systems provide a method of direct charging and an SEC-approved method of allocating costs to each legal entity that ensures the appropriate costs are recorded on each legal entity. The alternative to this method is to manage costs at the legal entity level. Under this alternative, each FERC account is analyzed each month. The primary shortcoming of this method is that variances may not receive the proper scrutiny because: (1) there can be offsetting variances that mask the account variance, and (2) it is difficult to understand the magnitude of a corporate variance if only a small portion is charged to ULH&P.

In addition to actual to budget variance analysis described above, quarterly and year-to-date income statement variances as compared to the prior periods are analyzed and publicly reported in the SEC Form 10-Q and 10-K.

a. In the supplemental response ULH&P states,

Prior to 2004, there was less emphasis on budgeting by particular legal entities within the Regulated Businesses Unit and, as a result, there were some significant variances in the actual results vs. the budget for these accounts. Beginning in 2004, the Regulated Businesses Unit placed greater emphasis on budgeting by legal entity.

- 1) Prior to 2004, the budget was prepared by legal entity and business unit. The companies managed actual to plan variances primarily by business unit (*i.e.*, Regulated Business Unit, Commercial Business Unit, Shared Services and Corporate Center) that incur such charges. For instance, if pension expense is greater than plan, management is better able to react by knowing the total Cinergy variance versus knowing many small variances on the books of each Cinergy affiliate. When variances were analyzed, they were analyzed on a business unit basis as the business unit president was responsible for reporting and explaining such variances.
- 2) In 2004 Cinergy implemented a new budgeting system that is part of the new financial and accounting system. The new budgeting system requires costs to be budgeted by "line of business" ("LOB"). For ULH&P, LOBs include gas distribution, electric distribution and electric generation (once certain generating assets are transferred to ULH&P). This will facilitate a better understanding of the costs required to serve gas and electric customers. Since the budget and actual will be captured this way, it will also facilitate better actual to plan variance analyses by commodity.

**WITNESS RESPONSIBLE:** Steven E. Schrader



**KyPSC-DR-03-002**

**REQUEST:**

2. Refer to page 3 of the Direct Testimony of Steven E. Schrader ("Schrader Testimony"). Mr. Schrader states that a 5-year forecast of operating revenues and expenses is prepared as a starting point for preparing the annual budget, yet after the annual budget is prepared, the 5-year forecast is updated with the results of the annual budgeting process.
  - a. Indicate when the following events will have occurred during the budgeting process:
    - (1) The date when the 5-year forecast is available for the preparation of an annual budget.
    - (2) The date when the annual budget is finalized.
    - (3) The date when the annual budget is formally approved and/or adopted.
    - (4) The date when the 5-year forecast is updated to reflect the annual budget.
  - b. Explain why the 5-year forecast is updated to reflect the annual budget. Indicate in the response if all years contained in the forecast are updated.
  - c. Provide copies of the 5-year forecast and the annual budgets that were the basis for the base period and forecasted test period used in this rate case.

**RESPONSE:**

- a. These events will have occurred as follows:
  - (1) The 5-year forecast was completed on September 30, 2004.
  - (2) The annual budget was finalized on January 21, 2005.
  - (3) The annual budget was approved by the Board of Directors on February 2, 2005.
  - (4) The 5-year forecast was updated to reflect the annual budget on March 2, 2005.
- b. The starting point for each year's 5-year forecast is the annual budget for that year. As explained in Mr. Schrader's testimony (page 3), the budget uses a "bottom up" approach and, thus, would be the best source to use as a starting point for a 5-year projection. Each time a new 5-year forecast is prepared; all items in the forecast are reviewed and updated as necessary. Any impacts the budget would have on the later years would be reflected in the forecast (*e.g.*, cash flow changes in budget would impact financing for all years).
- c. See Attachment KyPSC-DR-03-002(c).

**WITNESS RESPONSIBLE:** Steven E. Schrader





**KyPSC Staff Third Set Data Requests  
ULH&P Case No. 2005-00042  
Date Received: May 10, 2005  
Response Due Date: May 24, 2005**

**KyPSC-DR-03-003**

**REQUEST:**

3. Describe in detail the process ULH&P used to get from the 5-year forecasts and the annual budget to the base period and forecasted test period filed in this rate case. Explain in detail how accounts to be modified from the amounts in the 5-year forecast or budget were identified and how the modifications were made.

**RESPONSE:**

See the Application, Volume 1, Tab 18 pages 1 – 4 for the assumptions and a description of the process used to go from the 5-year forecasts and annual plan to the base period and forecast test period.

The accounts that were modified were identified by performing a detail review of the amounts in the budget. Specific adjustments made to the budget include:

The rate relief revenues reflected in the budget were excluded from the base period revenues. The revenues from the 5-year forecast were used to develop the revenues for the forecasted test period. The rate relief revenues reflected in the 5-year forecast were excluded from the forecasted test period.

Non-utility revenues and expenses shown above the line in the budget were moved below the line in the base period and forecasted test period.

The operation and maintenance expenses in the forecasted base period are from the budget adjusted for known items. The budget incorrectly included fuel costs for the periods January through March related to off-system sales from the CG&E generation facilities projected to be transferred to ULH&P effective April 1, 2005. Such costs were excluded from the base period. In addition, the assigned and/or allocated administrative and general expenses associated with the transfer of the three generating facilities from CG&E to ULH&P were not included in the budget, so these amounts were added to the appropriate months in the base period and the forecasted test period.

**WITNESS RESPONSIBLE:** Steven E. Schrader

**Union Light Heat and Power**  
**Income Statement - 5-year Plan Gas Case**

Thousands of Dollars

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Operating Revenues</b>					
Electric	240,928	245,650	287,668	294,394	301,632
Gas	135,307	127,904	127,535	132,861	137,965
Other	10,719	19,535	20,441	21,950	20,793
<b>Total Operating Revenues</b>	<b>386,954</b>	<b>393,089</b>	<b>435,645</b>	<b>449,205</b>	<b>460,391</b>
<b>Operating Expenses</b>					
Fuel used in electric production	42,321	56,669	62,097	75,304	75,995
Purchased and exchanged power	63,554	27,864	31,984	24,559	28,625
Fuel and purchased and exchanged power	105,875	84,533	94,081	99,863	104,620
Gas purchased	92,246	89,687	88,887	93,573	97,502
Other operations and maintenance	83,646	97,956	100,243	101,277	103,611
Depreciation	35,357	42,052	44,748	47,583	49,694
Taxes other than income taxes	8,468	10,268	11,203	12,321	13,041
<b>Total Operating Expenses</b>	<b>325,592</b>	<b>324,496</b>	<b>339,163</b>	<b>354,616</b>	<b>368,468</b>
<b>Operating Income</b>	<b>61,362</b>	<b>68,593</b>	<b>96,482</b>	<b>94,589</b>	<b>91,923</b>
<b>Other Income (Expense), Net</b>					
Allowance for equity funds used during construction	259	240	203	128	229
Equity in earnings (losses) of unconsolidated subsidiaries	0	0	0	0	0
Other - net	1,835	1,820	2,247	2,290	2,352
<b>Total Other Income (Expense)</b>	<b>2,094</b>	<b>2,060</b>	<b>2,450</b>	<b>2,418</b>	<b>2,581</b>
<b>Interest and Other Charges</b>					
Interest on long-term debt	12,639	14,915	14,952	14,025	14,775
Other interest	1,946	1,727	2,119	2,697	2,388
Allowance for borrowed funds used during construction	865	806	772	699	275
<b>Total Interest and Other Charges</b>	<b>13,720</b>	<b>15,837</b>	<b>16,299</b>	<b>16,022</b>	<b>16,887</b>
Minority Interest	0	0	0	0	0
<b>Income Before Taxes</b>	<b>49,736</b>	<b>54,817</b>	<b>82,633</b>	<b>80,984</b>	<b>77,616</b>
Income Taxes	20,324	22,261	33,508	32,881	31,481
Preferred dividends	0	0	0	0	0
<b>Income before Disc Ops and Cumul effect of a chg in acctg principles</b>	<b>29,412</b>	<b>32,556</b>	<b>49,126</b>	<b>48,103</b>	<b>46,135</b>
Discontinued operations, net of tax	0	0	0	0	0
Cumulative effect of a change in accting principles, net of tax	0	0	0	0	0
<b>Net Income</b>	<b>29,412</b>	<b>32,556</b>	<b>49,126</b>	<b>48,103</b>	<b>46,135</b>

**Union Light Heat and Power**  
**Balance Sheet - 5-year Plan Gas Case**  
 Thousands of Dollars

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	0	0	0	0	0
Notes receivable from affiliated companies	0	0	0	0	0
Accounts receivable	27,797	27,797	27,797	27,797	27,797
Accrued unbilled Revenue	2,340	1,792	3,127	3,965	8,305
Fuel inventory	5,710	5,710	5,710	5,710	5,710
Materials and supplies	9,844	9,844	9,844	9,844	9,844
Natural gas in storage	8,094	8,094	8,094	8,094	8,094
Deferred fuel balance	(543)	40	(471)	(982)	(4,134)
Energy risk management - current assets	0	0	0	0	0
Prepayments and other	285	285	285	285	285
<b>Total Current Assets</b>	<b>53,526</b>	<b>53,562</b>	<b>54,386</b>	<b>54,713</b>	<b>55,901</b>
<b>Property, Plant, and Equipment - at Cost</b>					
Utility plant in service	1,362,635	1,430,870	1,486,949	1,553,008	1,612,319
Construction work in progress	14,204	9,938	10,621	12,510	13,372
<b>Total Utility Plant</b>	<b>1,376,839</b>	<b>1,440,808</b>	<b>1,497,571</b>	<b>1,565,518</b>	<b>1,625,691</b>
Non-regulated property, plant, and equipment	19,218	20,270	20,848	20,848	24,729
Accumulated depreciation	617,040	655,235	695,859	739,417	785,242
<b>Net Property, Plant, and Equipment</b>	<b>779,017</b>	<b>805,843</b>	<b>822,560</b>	<b>846,949</b>	<b>865,178</b>
<b>Other Assets</b>					
Regulatory assets	8,451	8,547	8,679	8,823	9,019
Investments in unconsolidated subsidiaries	0	0	0	0	0
Energy risk management - non current assets	0	0	0	0	0
Other	3,873	3,704	3,535	3,351	3,640
<b>Total Other Assets</b>	<b>12,324</b>	<b>12,251</b>	<b>12,214</b>	<b>12,174</b>	<b>12,659</b>
<b>Total Assets</b>	<b>844,867</b>	<b>871,656</b>	<b>889,160</b>	<b>913,835</b>	<b>933,738</b>

**Union Light Heat and Power**  
**Balance Sheet - 5-year Plan Gas Case**  
 Thousands of Dollars

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>					
<b>Current Liabilities</b>					
Accounts payable	38,264	38,264	38,264	38,264	38,264
Other taxes payable	6,064	14,224	23,244	33,304	44,004
Income taxes payable	0	0	0	0	0
Accrued interest	3,455	3,455	3,455	3,239	4,420
Notes payable and other short-term obligations	16,398	22,444	16,494	40,269	9,384
Notes payable to affiliated companies	0	0	0	0	0
Energy risk management - current liabilities	0	0	0	0	0
Dividends payable	0	0	0	0	0
Other	7,580	7,580	7,580	7,580	7,580
<b>Total Current Liabilities</b>	<b>71,762</b>	<b>85,967</b>	<b>89,037</b>	<b>122,656</b>	<b>103,652</b>
<b>Non-Current Liabilities</b>					
Long-term debt	244,410	244,464	244,519	224,561	254,597
Deferred income taxes	148,361	152,074	152,728	150,543	147,312
Unamortized investment tax credits	2,626	2,626	2,626	2,626	2,626
Accrued pension and other postretirement benefit costs	0	0	0	0	0
Energy risk management - non-current liabilities	0	0	0	0	0
Other	26,679	25,703	24,670	23,413	21,646
<b>Total Non-Current Liabilities</b>	<b>422,076</b>	<b>424,867</b>	<b>424,542</b>	<b>401,142</b>	<b>426,181</b>
<b>Total Liabilities</b>	<b>493,837</b>	<b>510,834</b>	<b>513,580</b>	<b>523,798</b>	<b>529,832</b>
<b>Minority Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cumulative Preferred Stock of Subsidiaries</b>					
<b>Not subject to mandatory redemption</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Common Stock Equity</b>					
Common at par	8,780	8,780	8,780	8,780	8,780
Paid-in capital	170,639	170,639	170,639	170,639	170,639
Retained earnings	171,610	181,402	196,161	210,618	224,486
<b>Total Common Stock Equity</b>	<b>351,030</b>	<b>360,822</b>	<b>375,580</b>	<b>390,037</b>	<b>403,905</b>
<b>Total Liabilities and Shareholders' Equity</b>	<b>844,867</b>	<b>871,656</b>	<b>889,160</b>	<b>913,835</b>	<b>933,738</b>

**Union Light Heat and Power**  
**Income Statement - 2005 Budget Gas Case**  
 Thousands of Dollars

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 12 Months
<b>Operating Revenues</b>													
Total Electric Revenues	20,467	17,681	18,666	16,706	18,636	22,337	25,678	24,812	20,617	17,511	17,682	20,137	240,928
Total Gas Revenues	30,536	20,529	13,753	4,527	1,163	3,339	3,683	3,707	3,808	7,246	14,903	28,112	135,307
Other Operating Revenues	11	11	11	2,383	1,025	641	949	1,281	535	1,500	1,200	1,172	10,719
<b>Total Operating Revenues</b>	<b>51,014</b>	<b>38,221</b>	<b>32,430</b>	<b>23,616</b>	<b>20,824</b>	<b>26,317</b>	<b>30,309</b>	<b>29,800</b>	<b>24,960</b>	<b>26,257</b>	<b>33,785</b>	<b>49,420</b>	<b>386,954</b>
<b>Operating Expenses</b>													
Fuel used in electric production	-	-	-	4,345	4,510	4,712	5,923	5,977	4,340	4,031	3,945	4,537	42,321
Purchased and exchanged power	15,010	13,160	13,100	859	1,535	3,221	4,578	4,103	2,842	1,573	1,594	1,979	63,554
Fuel and purchased and exchanged power	15,010	13,160	13,100	5,204	6,045	7,934	10,500	10,080	7,183	5,604	5,540	6,515	105,875
Gas purchased	22,638	14,047	8,747	1,451	(690)	1,518	1,824	1,871	2,414	5,127	11,332	21,967	92,246
Other Operations & Maintenance Total	4,731	4,409	4,138	9,276	7,820	7,496	7,378	7,334	7,615	7,826	7,773	7,850	83,646
Depreciation	1,724	1,726	1,745	3,306	3,302	3,328	3,353	3,361	3,366	3,372	3,377	3,396	35,357
Taxes other than income taxes total	496	488	481	785	780	776	776	768	776	782	780	779	8,468
<b>Total Operating Expenses</b>	<b>44,599</b>	<b>33,830</b>	<b>28,211</b>	<b>20,023</b>	<b>17,258</b>	<b>21,051</b>	<b>23,832</b>	<b>23,414</b>	<b>21,354</b>	<b>22,711</b>	<b>28,802</b>	<b>40,507</b>	<b>325,592</b>
<b>Pretax Operating Income</b>	<b>6,414</b>	<b>4,391</b>	<b>4,219</b>	<b>3,593</b>	<b>3,566</b>	<b>5,266</b>	<b>6,478</b>	<b>6,387</b>	<b>3,606</b>	<b>3,546</b>	<b>4,983</b>	<b>8,913</b>	<b>61,362</b>
<b>Other Income (Expense), Net</b>													
Allowance for equity funds used during construction	15	19	21	23	26	21	17	19	23	26	29	20	259
Equity in earnings (losses) of unconsolidated subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - net	152	148	153	154	154	153	153	153	154	153	153	154	1,835
<b>Total Other Income (Expense)</b>	<b>168</b>	<b>167</b>	<b>174</b>	<b>177</b>	<b>180</b>	<b>175</b>	<b>170</b>	<b>172</b>	<b>177</b>	<b>179</b>	<b>182</b>	<b>175</b>	<b>2,094</b>
<b>Interest and Other Charges</b>													
Interest on long-term debt	502	502	502	1,233	1,235	1,235	1,234	1,237	1,239	1,238	1,240	1,240	12,639
Other interest	105	99	332	362	140	132	131	126	115	128	134	142	1,946
Allowance for borrowed funds used during construction	17	21	23	123	110	82	73	79	86	93	97	61	865
<b>Total Interest and Other Charges</b>	<b>591</b>	<b>581</b>	<b>811</b>	<b>1,471</b>	<b>1,264</b>	<b>1,285</b>	<b>1,293</b>	<b>1,285</b>	<b>1,268</b>	<b>1,273</b>	<b>1,278</b>	<b>1,320</b>	<b>13,720</b>
Minority Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Income Before Taxes</b>	<b>5,992</b>	<b>3,977</b>	<b>3,582</b>	<b>2,298</b>	<b>2,481</b>	<b>4,156</b>	<b>5,355</b>	<b>5,275</b>	<b>2,514</b>	<b>2,452</b>	<b>3,887</b>	<b>7,767</b>	<b>49,736</b>

Income Taxes	2,437	1,621	1,458	950	1,044	1,711	2,183	2,149	1,036	1,005	1,575	0	0	0
Preferred dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Income before Disc Ops and Cumul effect of a chg in acctg principles</b>	<b>3,554</b>	<b>2,356</b>	<b>2,124</b>	<b>1,348</b>	<b>1,438</b>	<b>2,445</b>	<b>3,172</b>	<b>3,126</b>	<b>1,478</b>	<b>1,446</b>	<b>2,312</b>	<b>4,613</b>	<b>29,412</b>	<b>29,412</b>
Discontinued operations, net of tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cumulative effect of a change in acctg principles, net of tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net Income</b>	<b>3,554</b>	<b>2,356</b>	<b>2,124</b>	<b>1,348</b>	<b>1,438</b>	<b>2,445</b>	<b>3,172</b>	<b>3,126</b>	<b>1,478</b>	<b>1,446</b>	<b>2,312</b>	<b>4,613</b>	<b>29,412</b>	<b>29,412</b>

## Union Light Heat and Power Balance Sheet - 2005 Budget Gas Case

Thousands of Dollars

	<u>Jan-05</u>	<u>Feb-05</u>	<u>Mar-05</u>	<u>Apr-05</u>	<u>May-05</u>	<u>Jun-05</u>	<u>Jul-05</u>	<u>Aug-05</u>	<u>Sep-05</u>	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>
Cash and cash equivalents	2,922	2,922	0	0	0	0	0	0	0	0	0	0
affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	27,797	27,797	27,797	27,797	27,797	27,797	27,797	27,797	27,797	27,797	27,797	27,797
Accrued unbilled Revenue	3,424	392	(3,158)	(8,669)	(10,481)	(8,877)	(7,235)	(7,167)	(9,371)	(8,132)	(4,141)	2,340
Fuel inventory	0	0	5,710	5,710	5,710	5,710	5,710	5,710	5,710	5,710	5,710	5,710
Materials and supplies	406	406	9,844	9,844	9,844	9,844	9,844	9,844	9,844	9,844	9,844	9,844
Natural gas in storage	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094
Deferred fuel balance	(2,513)	(211)	2,666	6,517	8,785	8,808	8,701	8,642	8,415	7,301	4,531	(543)
Energy risk management												
- current assets	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments and other	285	285	285	285	285	285	285	285	285	285	285	285
<b>Total Current Assets</b>	<b>40,415</b>	<b>39,684</b>	<b>51,237</b>	<b>49,577</b>	<b>50,033</b>	<b>51,661</b>	<b>53,196</b>	<b>53,205</b>	<b>50,774</b>	<b>50,899</b>	<b>52,120</b>	<b>53,526</b>
<b>Property, Plant, and Equipment - at Cost</b>												
Utility plant in service	567,052	568,189	1,299,652	1,303,380	1,314,599	1,325,402	1,327,913	1,329,799	1,331,719	1,333,653	1,335,909	1,362,635
Construction work in progress	8,054	10,106	36,409	38,288	32,526	24,416	26,877	29,049	31,777	33,975	35,160	14,204
<b>Total Utility Plant</b>	<b>575,105</b>	<b>578,295</b>	<b>1,336,061</b>	<b>1,341,668</b>	<b>1,347,125</b>	<b>1,349,818</b>	<b>1,354,790</b>	<b>1,358,848</b>	<b>1,363,496</b>	<b>1,367,628</b>	<b>1,371,069</b>	<b>1,376,839</b>
Non-regulated property, plant, and equipment	18,590	18,590	18,590	18,590	18,590	18,711	18,711	18,824	18,824	18,824	18,824	19,218
Accumulated depreciation	210,912	212,569	590,061	593,284	596,191	598,934	601,881	604,840	608,084	611,321	614,589	617,040
<b>Net Property, Plant, and Equipment</b>	<b>382,783</b>	<b>384,316</b>	<b>764,589</b>	<b>766,973</b>	<b>769,524</b>	<b>769,595</b>	<b>771,620</b>	<b>772,832</b>	<b>774,236</b>	<b>775,131</b>	<b>775,304</b>	<b>779,017</b>
<b>Other Assets</b>												
Regulatory assets	9,626	9,239	8,950	8,815	8,805	8,819	8,800	8,780	8,780	8,799	8,729	8,451
Investments in unconsolidated subsidiaries	0	0	0	0	0	0	0	0	0	0	0	0
Energy risk management - non current assets	0	0	0	0	0	0	0	0	0	0	0	0
Other	2,795	2,790	2,784	3,986	3,972	3,958	3,944	3,929	3,915	3,901	3,887	3,873
<b>Total Other Assets</b>	<b>12,422</b>	<b>12,029</b>	<b>11,734</b>	<b>12,801</b>	<b>12,777</b>	<b>12,777</b>	<b>12,744</b>	<b>12,709</b>	<b>12,695</b>	<b>12,700</b>	<b>12,616</b>	<b>12,324</b>
<b>Total Assets</b>	<b>435,619</b>	<b>436,029</b>	<b>827,560</b>	<b>829,351</b>	<b>832,334</b>	<b>834,033</b>	<b>837,560</b>	<b>838,746</b>	<b>837,705</b>	<b>838,730</b>	<b>840,040</b>	<b>844,867</b>



**Union Light Heat and Power  
 Balance Sheet - 2005 Budget Gas Case**

Thousands of Dollars

	<u>Jan-05</u>	<u>Feb-05</u>	<u>Mar-05</u>	<u>Apr-05</u>	<u>May-05</u>	<u>Jun-05</u>	<u>Jul-05</u>	<u>Aug-05</u>	<u>Sep-05</u>	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>
Accounts payable	38,264	38,264	38,264	38,264	38,264	38,264	38,264	38,264	38,264	38,264	38,264	38,264
Other taxes payable	(195)	184	563	1,174	1,785	2,397	3,008	3,619	4,230	4,841	5,453	6,064
Income taxes payable	2,375	2,533	2,315	(1,702)	(1,601)	877	2,655	4,390	1,520	2,674	4,848	0
Accrued interest	1,298	1,800	1,514	2,061	3,258	3,455	4,079	5,276	5,685	2,061	3,258	3,455
Notes payable and other short-term obligations	11,246	6,912	158,077	15,057	13,842	9,866	12,481	7,105	6,579	13,682	9,933	16,398
to affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0
- current liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Dividends payable	0	0	0	0	0	0	0	0	0	0	0	0
Other	7,580	7,580	7,580	7,580	7,580	7,580	7,580	7,580	7,580	7,580	7,580	7,580
<b>Total Current Liabilities</b>	<b>60,567</b>	<b>57,273</b>	<b>208,314</b>	<b>62,435</b>	<b>63,129</b>	<b>62,439</b>	<b>68,067</b>	<b>66,234</b>	<b>63,858</b>	<b>69,104</b>	<b>69,335</b>	<b>71,762</b>
<b>Non-Current Liabilities</b>												
Long-term debt	94,342	94,345	94,348	244,373	244,378	244,382	244,387	244,391	244,396	244,401	244,405	244,410
Deferred income taxes	57,130	58,549	149,805	151,324	152,246	152,261	152,208	152,176	152,105	151,658	150,499	148,361
Unamortized investment tax credits	2,626	2,626	2,626	2,626	2,626	2,626	2,626	2,626	2,626	2,626	2,626	2,626
and other postretirement benefit costs	0	0	0	0	0	0	0	0	0	0	0	0
Energy risk management	0	0	0	0	0	0	0	0	0	0	0	0
- non-current liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Other	29,287	27,453	27,377	27,301	27,224	27,148	27,071	26,993	26,915	26,837	26,758	26,679
<b>Total Non-Current Liabilities</b>	<b>183,385</b>	<b>182,973</b>	<b>274,156</b>	<b>425,624</b>	<b>426,474</b>	<b>426,417</b>	<b>426,292</b>	<b>426,186</b>	<b>426,042</b>	<b>425,522</b>	<b>424,288</b>	<b>422,076</b>
<b>Total Liabilities</b>	<b>243,953</b>	<b>240,246</b>	<b>482,469</b>	<b>488,059</b>	<b>489,603</b>	<b>488,856</b>	<b>494,359</b>	<b>492,420</b>	<b>489,900</b>	<b>494,625</b>	<b>493,623</b>	<b>493,837</b>
<b>Minority Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cum Pref Stock of Subs Not subject to mandatory redemption</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common at par	8,780	8,780	8,780	8,780	8,780	8,780	8,780	8,780	8,780	8,780	8,780	8,780
Paid-in capital	23,455	23,455	170,639	170,639	170,639	170,639	170,639	170,639	170,639	170,639	170,639	170,639
Retained earnings	159,431	163,548	165,672	161,873	163,311	165,758	163,782	166,906	168,385	164,686	166,997	171,610
<b>Total Common Stock Equity</b>	<b>191,666</b>	<b>195,783</b>	<b>345,091</b>	<b>341,293</b>	<b>342,731</b>	<b>345,177</b>	<b>343,201</b>	<b>346,326</b>	<b>347,805</b>	<b>344,105</b>	<b>346,417</b>	<b>351,030</b>
<b>Total Liab.&amp; Shrhldrs' Equity</b>	<b>435,619</b>	<b>436,029</b>	<b>827,560</b>	<b>829,351</b>	<b>832,334</b>	<b>834,033</b>	<b>837,560</b>	<b>838,746</b>	<b>837,705</b>	<b>838,730</b>	<b>840,040</b>	<b>844,867</b>



**KyPSC Staff Third Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 10, 2005**  
**Response Due Date: May 24, 2005**

**KyPSC-DR-03-004**

**REQUEST:**

4. For each of the referenced schedules or workpapers, provide the source documentation that supports the amounts presented. If the information has already been provided, provide the reference. Submission of the requested source documentation on a CD is acceptable, as long as the information can be reviewed and accessed. However, one hard copy of the source documentation must be provided.
  - a. Application, Schedule B-2.3 – amounts for “Beginning Balance,” “Additions,” and “Retirements.”
  - b. Application, Schedule B-4 – “Amount Subject to AFUDC” and “Amount Not Subject to AFUDC.”
  - c. Application, Workpaper WPB-2.2h – all amounts presented.
  - d. Application, Workpaper WPB-3.1b – all amounts presented.
  - e. Application, Workpaper WPB-5.1b – amounts listed under “Acct 151760 Amount” for the months January 2005 through September 2006.
  - f. Application, Workpaper WPB-5.1d – all amounts listed for the months January 2005 through September 2006.
  - g. Application, Workpaper WPB-5.1f – all amounts shown for “Customers.”
  - h. Application, Workpapers WPB-5.1g through 5.1i – all amounts listed for the months of January 2005 through September 2006.
  - i. Application, Workpapers WPB-6a and 6b – all amounts from January 2005 through September 2006.
  - j. Application, Schedule C-2.1, pages 2 through 7 of 14 – all amounts listed under “Unadjusted Total Company.”
  - k. Application, Workpapers WPC-2c and 2.d – all amounts from January 2005 through September 2006.
  - l. Application, Workpaper WPC-2.1a – all amounts presented.
  - m. Application, Workpaper WPC-2.18b – all amounts presented. In addition, identify the expense titled “Other Interest.”
  - n. Application, Workpapers WPC-2.21a and 2.22a – all amounts presented.
  - o. Application, Schedule F-1, lines 14 through 16 – amounts shown for “Forecasted Period – Total Utility.”
  - p. Application, Schedule F-2.3, line 7 – amount shown for “Forecasted Period – Total Utility.”
  - q. Application, Schedule F-6, lines 1 through 8 – amounts shown for “Case No. 2005-00042 – Estimate.”
  - r. Application, Workpapers WPF-4a and 4b – all amounts from January 2005 through September 2006.

- s. Application, Workpapers WPF-5a and 5b – all amounts from January 2005 through September 2006.
- t. Application, Schedules G-1 through G-3 – all amounts shown for Total Company for both the Base Period and Forecasted Test Period.
- u. Application, Schedule J-1 – amounts shown for Common Equity.
- v. Application, Schedule J-2 – all amounts shown as “Amount Outstanding.”
- w. Application, Schedule J-3 – all amounts shown in columns D through G.

**RESPONSE:**

- a. See Attachment KyPSC-DR-03-004(a).
- b. See Attachment KyPSC-DR-03-004(b).
- c. See Attachment KyPSC-DR-03-004(c).
- d. See Attachment KyPSC-DR-03-004(d).
- e. See Attachment KyPSC-DR-03-004(e), General Ledger reports provided in hard copy and CD format.
- f. See Attachment KyPSC-DR-03-004(f), General Ledger reports provided in hard copy and CD format.
- g. The retail customers as of May 2005 were inadvertently carried over from ULH&P’s previous gas rate case. The retail gas customers as of September 2006 are really the number of customers as of August 2006. The correct retail gas customers for the Base Period, 93,243, and the Forecasted Period, 95,122 are from the Company’s 2005 and 2006 Gas Sales and Revenue Model provided in hard copy and CD format as KyPSC-DR-03-004(f) ULH&P Revenues Final Draft.xls. The correct retail electric customers for the Base Period, 130,971, and the Forecasted Period, 132,544 are from the 2004 load forecast. See Attachment KyPSC-DR-03-004(g).
- h. WPB-5.1g – see attached General Ledger reports provided in hard copy and CD format as Attachment KyPSC-DR-03-004(e) and (f). WPB-5.1h and WPB-5.1i – copy of ULH&P 2004 accrual schedule is at Attachment KyPSC-DR-03-004(h).
- i. The attached schedule provides the calculation of the ADIT Balances by account and month from January 2005 through September 2006. See KyPSC-DR-03-004(i) provided in hard copy and CD format.
- j. See Attachment KyPSC-DR-03-004(j),(l) and (t) ULHP Gas Rate Case OAM Results FINAL 2-07-05.xls and Attachment KyPSC-DR-03-004(i) provided in CD format and hard copy. This model is the source of January through May 2005 of the Base Period. See KyPSC-DR-03-004(j) Actual Data June – Dec 2004.xls provided in CD format and hard copy for source of actual data in the Base Period.
- k. The source of actual months in the Base Period is ULH&P Retail Statistics by Rate Sheet & Revenue Class reports at Attachment KyPSC-DR-03-004(k). Also see KyPSC-DR-03-004(j) Rider Revenue May-Dec 04.xls provided in hard copy and CD format. For all budgeted amounts see electronic version of the Company’s 2005 and 2006 Gas Sales and Revenue Model provided as a pdf file.
- l. See item (k) for source of revenue. See Attachment KyPSC-DR-03-004(j), (l) and (t) ULHP Gas Rate Case OAM Results FINAL 2-07-05.xls provided in hard copy and CD format.

- m. The gas interest expense provided on WPD-2.18b was obtained from an earlier version of the Company's forecast. When the forecast was finalized, the interest expense was not updated. The amount that should be shown on this workpaper is at Attachment KyPSC-DR-03-004(m).  
The amount titled Other Interest includes Interest on Capital Leases, Sale of Accounts Receivable Interest and Interest on Customer Service Deposits. See Attachment KyPSC-DR-03-004(m) provided in hard copy and CD format.
- n. The source for WPD-2.21a is WPC-2d. See response to item (k). For WPD-2.22a , see Attachment KyPSC-DR-03-004(n),(o),(r) and (s) Corp 070 2005 Budget from ELB Mgt Rep.xls, tab 2005-2006 Misc Exp provided in hard copy and CD format.
- o. See Attachment KyPSC-DR-03-004(n),(o),(r) and (s) Corp 070 2005 Budget from ELB Mgt Rep.xls, tab 2005-2006 Club Dues provided in hard copy and CD format.
- p. See item (n), activity EMPLRECG. See Attachment KyPSC-DR-03-004(n),(o),(r) and (s)-CD Corp 070 2005 Budget from ELB Mgt Rep.xls, tab 2005-2006 Misc Exp provided in hard copy and CD format.
- q. There is no source for the estimate of rate case expense. The amounts were estimated based on previous experience.
- r. See Attachment KyPSC-DR-03-004(n), (o), (r) and (s) Corp 070 2005 Budget from ELB Mgt Rep.xls, tab 2005-2006 Advertising provided in hard copy and CD format. For Base Period actual KyPSC-DR-03-004(r) F-4 Advertising-June-Dec04.xls provided in hard copy and CD format.
- s. See Attachment KyPSC-DR-03-004(n),(o),(r) and (s) Corp 070 2005 Budget from ELB Mgt Rep.xls, tab 2005-2006 Outside Services provided in hard copy and CD format. For Base Period actual see KyPSC-DR-03-004(s) F-5 Prof Services June - Dec 04.xls provided in hard copy and CD format.
- t. Schedule G-1, see Attachment KyPSC-DR-03-004(j),(l) and (t) ULHP Gas Rate Case OAM Results FINAL 2-07-05.xls . Schedule G-2, provided in CD and hard copy format as KyPSC-DR-03-004(t) 2005 Budget - ULHP Direct Hours and Dollars.xls as KyPSC-DR-03-004(t) G Sch 2004 - Base Period Actuals - June-Dec.xls provided in hard copy and CD format. See KyPSC-DR-03-004(u) ULHP Gas Rate Case HSF Reports 02-04-05-FINAL.xls provided in hard copy and CD format. Schedule G-3 requires a correction; therefore, the Company is submitting Schedule G-3-Corrected and supporting workpapers, provided in hardcopy and CD format as KyPSC-DR-03-004(tt).xls.
- u. See Attachments KyPSC-DR-03-004(v) Capital Lease Schedules.xls, KyPSC-DR-03-004(v) AR 2005 and 2006 Budget Figures.xls, and KyPSC-DR-03-004(v) and (w) J Schedules 13 month average 5-13-05.xls provided in hard copy and CD format.
- v. See Attachment KyPSC-DR-03-004(v) and (w) J Schedules 13 month average 5-13-05.xls provided in hard copy and CD format.
- w. See Attachment KyPSC-DR-03-004(v) and (w) J Schedules 13 month average 5-13-05.xls provided in hard copy and CD format.

**WITNESS RESPONSIBLE:** William Don Wathen, Jr.

Account Summary by Function ('16 GL Roll-Up)  
 FERC Form 1 UL

Set of Books: Financial  
 Company: The Union Light, Heat and Power Co.  
 Business Segment: Common

Period Beginning: 06/2004  
 Period Ending: 12/2004

	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Common - General Plant					
1890 - Land and Land Rights	\$1,404,771.63	\$0.00	(\$214,908.14)	\$0.00	\$1,189,863.49
1900 - Structures and Improvements	\$7,976,837.69	\$81,865.79	(\$1,551,167.68)	(\$239,308.57)	\$6,268,227.23
1910 - Office Furniture and Equipme	\$705,033.02	\$0.00	(\$17,874.32)	\$0.00	\$687,158.70
1911 - Electronic Data Processing E	\$12,981.20	\$0.00	(\$12,981.20)	\$0.00	\$0.00
1920 - Transportation Equipment	\$5,078.30	\$0.00	(\$5,078.30)	\$0.00	\$0.00
1930 - Stores Equipment	\$5,562.77	\$0.00	\$0.00	\$0.00	\$5,562.77
1940 - Tools, Shop & Garage Equipme	\$169,528.28	\$0.00	(\$21,189.65)	\$0.00	\$148,338.63
1970 - Communication Equipment	\$62,935.44	\$0.00	(\$23,663.26)	\$0.00	\$39,272.18
1980 - Miscellaneous Equipment	\$14,909.77	\$0.00	(\$14,909.77)	\$0.00	\$0.00
	\$10,357,638.10	\$81,865.79	(\$1,861,792.32)	(\$239,308.57)	\$8,338,403.00
Common - Intangible Plant					
1030 - Miscellaneous Intangible Pla	\$24,602,303.21	\$38,325.33	(\$9,395,002.88)	\$0.00	\$15,245,625.66
	\$24,602,303.21	\$38,325.33	(\$9,395,002.88)	\$0.00	\$15,245,625.66

(\$0.00)

Set of Books: Financial  
 Company: The Union Light, Heat and Power Co.  
 Business Segment: Gas

Period Beginning: 06/2004  
 Period Ending: 12/2004

	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Gas - Distribution Plant	\$8,228.92	\$34,000.00	\$0.00	\$0.00	\$42,228.92
2740 - Land and Land Rights	\$1,020,156.20	\$0.00	\$0.00	\$0.00	\$1,020,156.20
2741 - Rights of Way	\$157,012.11	\$3,874.50	(\$2,372.47)	\$0.00	\$158,514.14
2750 - Structures & Improvements -	\$2,537,184.16	\$0.00	(\$323,874.63)	\$0.00	\$2,213,309.53
2761 - Gas Mains - Dist Lines/Cast	\$58,652,292.14	\$127,994.42	(\$237,875.14)	\$0.00	\$58,540,967.43
2762 - Gas Mains - Dist Lines/Steel	\$39,596,741.32	\$6,954,134.42	(\$182,898.29)	(\$1,443.99)	\$41,334,657.94
2763 - Gas Mains - Dist Lines/Plast	\$19,207,149.68	(\$15,185.52)	(\$5,948.38)	(\$5,033,319.51)	\$19,186,015.78
2765 - Gas Mains - Feeder Lines/Ste	\$6,641,867.06	\$821,063.40	\$0.00	\$0.00	\$7,462,930.46
2767 - Capex Gas Mains - Dist Steel	\$20,297,488.51	\$911,077.37	\$0.00	\$0.00	\$26,234,923.36
2768 - Capex Gas Mains - Dist Plast	\$2,743,488.68	\$11,945.35	(\$4,363.34)	\$0.00	\$2,751,070.69
2780 - System Meas & Reg Station Eq	\$377,231.56	\$11,995.27	\$0.00	\$0.00	\$389,226.83
2781 - System Meas & Reg Station Eq	\$635,340.00	\$26,197.41	(\$5,462.17)	\$0.00	\$656,075.24
2782 - District Regulating Equipmen	\$2,663,011.07	\$0.00	(\$197,912.55)	\$0.00	\$2,465,098.52
2801 - Services - M-C C Iron & CU	\$3,184,172.49	\$43,591.01	(\$72,492.34)	(\$617.60)	\$3,154,653.56
2802 - Services - M- C Steel	\$45,277,431.98	\$1,084,426.68	(\$882,751.52)	\$9,023.62	\$45,488,130.76
2803 - Services - M-C Plastic	\$14,088.66	\$253.15	\$0.00	\$0.00	\$14,341.81
2804 - Capex Services M-C Steel	\$6,027,409.18	\$1,010,193.92	\$0.00	\$0.00	\$7,037,603.10
2805 - Capex Services M-C Plastic	\$833,672.92	\$174,149.05	\$0.00	\$0.00	\$1,007,821.97
2806 - Services C-M Plastic	\$5,156,016.78	\$1,276,534.87	\$0.00	\$0.00	\$6,432,551.65
2807 - Capex Services C-M Plastic	\$6,582,567.01	(\$69,345.48)	(\$102,135.34)	\$63,353.19	\$6,474,439.38
2810 - Meters	\$3,252,981.45	\$284,564.33	(\$1,663.43)	\$326,045.24	\$3,861,927.59
2811 - Leased Meters	\$4,412,445.64	\$18,156.95	(\$44,578.52)	\$21,442.66	\$4,407,466.73
2820 - Meter Installations	\$2,079,692.30	\$267,755.18	\$0.00	\$107,542.68	\$2,454,990.16
2821 - Leased Meter Installations	\$2,296,592.74	(\$14,899.11)	(\$38,321.64)	\$0.00	\$2,243,371.99
2830 - House Regulators	\$676,943.28	\$363,233.96	\$0.00	\$0.00	\$1,040,177.24
2831- House Regulators Leased	\$1,609,025.82	(\$83,568.34)	(\$34,396.98)	\$0.00	\$1,491,060.50
2840 - House Regulator Installation	\$550,459.70	\$445,343.86	\$0.00	\$0.00	\$995,803.56
2841 - House Regulator Install Lsd	\$418,434.61	\$9,060.02	\$0.00	\$0.00	\$427,494.63
2850 - Industrial Meas & Reg Statio	\$41,727.01	\$0.00	\$0.00	\$0.00	\$41,727.01
2851 - Ind Meas & Reg Stat Equip-Co	\$86,636.93	\$0.00	\$0.00	\$0.00	\$86,636.93
2870 - Other Equipment - Other	\$30,411.24	\$0.00	\$0.00	\$0.00	\$30,411.24
2871 - Street Lighting Equipment					
	\$237,067,901.15	\$13,696,546.57	(\$2,137,046.74)	\$518,383.77	\$249,145,784.85

Set of Books: Financial  
 Company: The Union Light, Heat and Power Co.  
 Business Segment: Gas

Period Beginning: 06/2004  
 Period Ending: 12/2004

	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
<b>Gas - General Plant</b>					
2910 - Office Furniture and Equipment	\$35,342.92	\$0.00	(\$7,482.06)	\$0.00	\$27,860.86
2920 - Transportation Equipment	\$37,758.04	\$0.00	(\$37,758.04)	\$0.00	\$0.00
2921 - Trailers	\$96,157.81	\$0.00	\$0.00	\$0.00	\$96,157.81
2940 - Tools, Shop & Garage Equip	\$1,646,969.16	\$35,312.61	(\$56,941.05)	\$0.00	\$1,625,340.72
2960 - Power Operated Equipment	\$47,220.92	\$0.00	\$0.00	\$0.00	\$47,220.92
2980 - Miscellaneous Equipment	\$18,430.11	\$125,560.68	(\$18,430.11)	\$0.00	\$125,560.68
	\$1,881,878.96	\$160,873.29	(\$120,611.26)	\$0.00	\$1,922,140.99
<b>Gas - Intangible Plant</b>					
2030 - Miscellaneous Intangible Pia	\$257,565.85	\$0.00	\$0.00	\$0.00	\$257,565.85
	\$257,565.85	\$0.00	\$0.00	\$0.00	\$257,565.85
<b>Gas - Manufactured Production Plant</b>					
2040 - Land and Land Rights	\$117,711.07	\$0.00	\$0.00	\$0.00	\$117,711.07
2041 - Rights of Way	\$24,438.55	\$0.00	\$0.00	\$0.00	\$24,438.55
2050 - Structures and Improvements	\$1,450,390.68	\$129,078.96	(\$12,099.86)	\$0.00	\$1,567,369.78
2110 - Liquefied Petroleum Gas Equi	\$3,419,420.17	\$253,447.19	(\$41,323.45)	\$0.00	\$3,631,543.91
	\$5,011,960.47	\$382,526.15	(\$53,423.31)	\$0.00	\$5,341,063.31
<b>Grand Total:</b>	\$279,179,247.74	\$14,360,137.23	(\$13,567,876.51)	\$279,075.20	\$280,250,583.66

Grand Total:



Depreciation Group Description	Beginning		Additions	Retirements	Net Transfers	Adjustments	Ending	
	Balance						Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,404,771.63		\$0.00	(\$214,908.14)	\$0.00	\$0.00	\$1,189,863.49	\$160,985.41
075:UL Common Plant	\$8,947,788.17		\$81,865.79	(\$1,641,805.88)	\$0.00	(\$239,308.57)	\$7,148,539.51	\$726,000.51
075:UL Common Plant Transp	\$5,078.30		\$0.00	(\$5,078.30)	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$9,395,002.88		\$0.00	(\$9,395,002.88)	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,207,300.33		\$38,325.33	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Utl Land & Right of W	\$2,206.20		\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27		\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$0.00		\$899,631.51	\$0.00	\$0.00	\$0.00	\$899,631.51	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$673,047.90		(\$29,500.61)	(\$11,990.68)	\$0.00	\$0.00	\$631,556.61	(\$32.92)
07E:UL Elec General Transp	\$183,185.89		\$0.00	(\$39,176.69)	\$0.00	\$0.00	\$143,498.06	\$20.00
07E:UL Elec Software 5 Yr	\$1,943,436.00		\$340.75	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Dist Land & Land Right	\$2,587,996.91		\$82,335.74	(\$25,376.27)	\$0.00	\$0.00	\$2,644,956.38	\$61,945.35
ED3:UL Elec Distribution	\$252,725,294.78		\$11,200,602.71	(\$2,955,958.75)	\$1,533,216.51	\$0.00	\$262,503,155.25	(\$254,600.86)
ET3:UL Elec Trans Land & Land Right	\$227,885.71		\$0.00	(\$36,912.86)	\$0.00	\$0.00	\$190,972.85	\$2,588.00
ET3:UL Elec Transmission Plant	\$20,785,741.58		\$262,718.64	(\$100,303.23)	\$0.00	\$0.00	\$20,948,156.99	(\$81,493.18)
GT4:UL Gas Dist Land and Land Right	\$8,228.92		\$34,000.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$237,059,672.23		\$17,487,056.68	(\$2,366,517.34) ✓	\$518,363.77	\$0.00	\$252,698,595.34	(\$161,385.33)
GT4:UL Gas General Plant	\$1,700,742.19		\$160,873.29	(\$82,853.22)	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$181,136.77		\$0.00	(\$37,758.04)	\$0.00	\$0.00	\$143,378.73	\$0.00

Depreciation Ledger

A - Depreciation Forecast

Financial

Cinergy Corp

Depreciation Group Description	Beginning	Cinergy Corp				Ending		Net Salvage
	Balance	Additions	Retirements	Net Transfers	Adjustments	Balance		
GT4:JUL Gas Manuf Production	\$4,894,249.40	\$421,176.40	(\$56,901.82)	\$0.00	\$0.00	\$5,258,523.98		(\$342.96)
GT4:JUL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07		\$0.00
GT4:JUL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85		\$0.00
GT4:JUL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Company Total	\$576,897,601.98	\$30,639,426.23	(\$16,970,544.10)	\$2,051,600.28	(\$239,308.57)	\$592,378,264.68		\$453,684.02

Depreciation Group Description	Beginning		Ending				Net Salvage
	Balance		Additions	Retirements	Net Transfers	Adjustments	
075:UL Com Land and Land Rights	\$1,189,863.49		\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49
075:UL Common Plant	\$7,148,539.51		\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51
075:UL Common Plant Transp	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66		\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66
075:UL Non-Util Land & Right of W	\$2,206.20		\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20
075:UL Non-Utility General	\$18,589,559.27		\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27
075:UL RBU Common Software 5 Yr	\$899,631.53		\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53
07E:UL Elec Gen Land/Land Right	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61		\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61
07E:UL Elec General Transp	\$143,498.06		\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06
07E:UL Elec Software 5 Yr	\$1,943,776.75		\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75
07E:UL RBU Elec Software 5 Yr	\$312,759.58		\$2,432,917.63	\$0.00	\$0.00	\$0.00	\$2,745,677.21
ED3:UL Elec Dist Land & Land Distrib	\$2,644,956.38		\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38
ED3:UL Elec Distribution	\$269,701,398.36		\$14,526,582.59	(\$1,452,658.24)	\$0.00	\$0.00	\$282,775,322.71
ET3:UL Elec Trans Land & Land Distrib	\$190,972.85		\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85
ET3:UL Elec Transmission Plant	\$22,432,669.45		\$3,868,717.76	(\$464,246.14)	\$0.00	\$0.00	\$25,837,141.07
GT4:UL Gas Dist Land and Land Distrib	\$42,228.92		\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92
GT4:UL Gas Distribution	\$257,225,857.97		\$25,327,651.73 ✓	(\$1,519,659.11) ✓	\$0.00	\$0.00	\$281,033,850.59
GT4:UL Gas General Plant	\$1,778,762.26		\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26
GT4:UL Gas General Transp	\$143,378.73		\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73

28,107.00

The Union Light, Heat and Power Co. Financial Cinergy Corp

Depreciation Group Description	Beginning				Ending			
	Balance	Additions	Retirements	Net Transfers	Adjustments	Balance	Net Salvage	
GT4:UL Gas Manuf Production	\$5,384,137.44	\$279,978.34	(\$25,198.05)	\$0.00	\$0.00	\$5,638,917.73	\$0.00	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Total	\$606,026,655.94	\$46,435,848.05	(\$3,461,761.54)	\$0.00	\$0.00	\$649,000,742.45	(\$1,726,490.16)	\$0.00

5,154,629

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ULHP Gas Inc RB Distrib  
 Balance Sheet  
 ULHP Gas Rate Case  
 13 Months Beginning May 04

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	-	-	-	-	-	-	-	-	7,687	11,501	13,850	14,842	14,057
Notes receivable from affiliated companies	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	3,521	1,062	(2,400)	(7,185)	(10,255)
Accrued unbilled revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-	8,094	8,094	8,094	8,094	8,094
Natural gas in storage	-	-	-	-	-	-	-	-	(2,513)	(211)	2,666	6,517	8,785
Deferred fuel balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - current assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments and other	-	-	-	-	-	-	-	-	16,789	20,446	22,209	22,268	20,681
<b>Total Current Assets</b>	-	-	-	-	-	-	-	-	267,100	267,756	268,864	269,659	270,632
<b>Property, Plant, and Equipment - at Cost</b>													
Utility plant in service	-	-	-	-	-	-	-	-	227	638	1,192	1,728	2,503
Construction work in progress	-	-	-	-	-	-	-	-	267,327	268,414	270,056	271,386	273,135
<b>Total Utility Plant</b>	-	-	-	-	-	-	-	-	267,327	268,414	270,056	271,386	273,135
<b>Total Non-Current Assets</b>	-	-	-	-	-	-	-	-	7,847	7,847	7,847	7,847	7,847
<b>Total Assets</b>	-	-	-	-	-	-	-	-	274,947	275,603	276,911	277,233	278,482
<b>Liabilities and Equity</b>													
<b>Current Liabilities</b>													
Accounts payable	-	-	-	-	-	-	-	-	199	397	596	794	993
Other taxes payable	-	-	-	-	-	-	-	-	6	13	19	26	32
Income taxes payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes payable and other short-term obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes payable to affiliated companies	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	-	-	-	-	-	-	-	-	205	410	615	820	1,024
<b>Non-Current Liabilities</b>													
Long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred income taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized investment tax credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued pension and other postretirement benefit costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - non-current liabilities	-	-	-	-	-	-	-	-	189,012	188,982	188,952	188,922	188,891
<b>Total Non-Current Liabilities</b>	-	-	-	-	-	-	-	-	189,012	188,982	188,952	188,922	188,891
<b>Total Liabilities</b>	-	-	-	-	-	-	-	-	189,217	189,392	189,567	189,741	189,915
<b>Minority Interest</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cumulative Preferred Stock of Subsidiaries</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Common Stock Equity</b>													
Common at par	-	-	-	-	-	-	-	-	-	-	-	-	-
Paid-in capital	-	-	-	-	-	-	-	-	4,698	8,139	10,328	10,634	9,844
Retained earnings	-	-	-	-	-	-	-	-	4,698	8,139	10,328	10,634	9,844
<b>Total Common Stock Equity</b>	-	-	-	-	-	-	-	-	13,494	16,416	20,680	21,268	19,688
<b>Total Liabilities and Shareholders' Equity</b>	-	-	-	-	-	-	-	-	274,947	275,603	276,911	277,233	278,482

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ULHP Gas Inc RB Distrib  
 Balance Sheet  
 ULHP Gas Rate Case  
 13 Months Beginning Sep 05

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash and cash equivalents	6,730	4,630	4,046	2,308	5,098	8,006	9,840	10,035	8,468	5,783	4,044	1,261	-
Notes receivable from affiliated companies	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	(10,445)	(9,134)	(5,782)	452	3,221	1,165	(2,832)	(7,737)	(10,632)	(10,841)	(10,836)	(10,829)	(10,532)
Accrued unbilled Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and supplies	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094	8,094
Natural gas in storage	8,415	7,301	4,331	(2,687)	(543)	(712)	2,705	6,736	8,884	8,836	8,757	8,707	8,493
Deferred fuel balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - current assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments and other	12,794	10,891	10,889	10,311	13,726	16,553	17,807	17,128	14,814	11,872	10,059	7,234	6,055
<b>Total Current Assets</b>	275,285	276,582	277,617	289,558	290,193	291,010	291,901	292,857	294,000	295,186	296,571	297,935	299,348
<b>Property, Plant, and Equipment - at Cost</b>	6,079	7,177	8,043	17	779	1,218	1,765	2,314	3,170	4,679	4,863	6,141	7,318
Utility plant in service	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction work in progress	281,365	283,759	285,660	289,575	290,972	292,227	293,665	295,171	297,171	299,865	301,433	304,075	306,666
<b>Total Utility Plant</b>	7,945	7,945	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111	8,111
Non-regulated property, plant, and equipment	95,012	95,677	96,371	96,219	96,996	97,754	98,509	99,258	99,988	100,724	101,439	102,159	102,878
Accumulated depreciation	194,297	196,027	197,234	201,468	202,087	202,584	203,267	204,025	205,293	207,253	208,105	210,028	211,899
<b>Net Property, Plant, and Equipment</b>	(1,645)	(1,706)	(1,857)	(2,169)	(2,277)	(2,382)	(2,460)	(2,506)	(2,522)	(2,526)	(2,527)	(2,526)	(2,525)
<b>Other Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments in unconsolidated subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - non-current assets	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)	(8,094)
Other	(9,739)	(9,800)	(9,951)	(10,263)	(10,371)	(10,476)	(10,554)	(10,600)	(10,616)	(10,620)	(10,621)	(10,620)	(10,619)
<b>Total Other Assets</b>	197,353	197,119	198,172	201,516	205,442	208,662	210,519	210,553	209,492	208,505	207,544	206,642	207,534
<b>Total Assets</b>	472,638	473,701	475,789	491,074	495,635	499,672	502,420	503,410	503,492	503,691	504,115	504,577	506,882
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>													
<b>Current Liabilities</b>													
Accounts payable	1,787	1,985	2,184	2,382	2,600	2,817	3,034	3,252	3,469	3,687	3,904	4,122	4,339
Other taxes payable	57	64	70	-	6	13	19	26	32	38	45	51	57
Income taxes payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes payable and other short-term obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes payable to affiliated companies	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,844	2,049	2,254	2,382	2,606	2,830	3,054	3,277	3,501	3,725	3,949	4,173	5,845
<b>Total Current Liabilities</b>	3,690	4,108	4,518	4,764	5,216	5,656	6,101	6,555	6,972	7,412	7,853	8,296	9,344
<b>Non-Current Liabilities</b>													
Long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated income taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued pension and other postretirement benefit costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy risk management - non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	188,767	188,736	188,705	188,673	188,641	188,609	188,577	188,545	188,513	188,480	188,448	188,415	188,382
<b>Total Non-Current Liabilities</b>	188,767	188,736	188,705	188,673	188,641	188,609	188,577	188,545	188,513	188,480	188,448	188,415	188,382
<b>Total Liabilities</b>	192,457	197,444	197,213	197,437	197,857	199,165	200,678	201,100	200,485	199,892	198,301	196,711	196,726
<b>Minority Interest</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cumulative Preferred Stock of Subsidiaries</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Not subject to mandatory redemption	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Common Stock Equity</b>													
Common at par	-	-	-	-	-	-	-	-	-	-	-	-	-
Paid-in capital	6,741	6,334	7,213	10,461	14,195	17,223	18,889	18,730	17,477	16,299	15,147	14,054	13,107
Retained earnings	6,741	6,334	7,213	10,461	14,195	17,223	18,889	18,730	17,477	16,299	15,147	14,054	13,107
<b>Total Common Stock Equity</b>	13,482	12,668	14,426	20,922	28,410	34,446	37,728	37,460	34,954	32,598	30,294	28,108	26,214
<b>Total Liabilities and Shareholders' Equity</b>	472,638	473,701	475,789	491,074	495,635	499,672	502,420	503,410	503,492	503,691	504,115	504,577	506,882

Union Light Heat & Power  
Plant in Service  
13 Month Average

	Gas Production		Gas Distribution		Gas General		Common 38.13 % Allocation	Total Adjusted & Allocated			
	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction					
Sep-05	5,501,848 N	3,576,202	1,925,647	257,288,087 M	7,277,813	249,990,274	2,179,707	2,008,437	24,483,860	9,335,620	283,257,977
Oct-05	5,524,459 M	3,590,898	1,933,581	258,642,485 M	7,277,813	251,264,652	2,179,707	2,008,437	24,483,860	9,335,620	284,540,269
Nov-05	5,552,094 M	3,608,861	1,943,233	259,649,885 M	7,277,813	252,272,072	2,179,707	2,008,437	24,483,860	9,335,620	285,557,361
Dec-05	5,582,280 M	3,634,989	1,957,301	271,450,443 M	7,277,813	284,172,630	2,179,707	2,008,437	24,483,860	9,335,620	277,471,988
Jan-06	5,594,958 M	3,636,858	1,966,200	272,082,862 M	7,277,813	284,805,049	2,179,707	2,008,437	24,483,860	9,335,620	278,105,308
Feb-06	5,597,428 M	3,638,327	1,959,099	272,897,060 M	7,277,813	285,619,247	2,179,707	2,008,437	24,483,860	9,335,620	278,920,403
Mar-06	5,607,697 M	3,645,003	1,962,694	273,777,874 M	7,277,813	286,469,681	2,179,707	2,008,437	24,483,860	9,335,620	279,804,611
Apr-06	5,612,833 M	3,648,341	1,964,492	274,729,134 M	7,277,813	287,451,321	2,179,707	2,008,437	24,483,860	9,335,620	280,757,869
May-06	5,628,239 M	3,656,366	1,969,883	275,857,005 M	7,277,813	288,578,192	2,179,707	2,008,437	24,483,860	9,335,620	281,891,133
Jun-06	5,651,349 M	3,673,377	1,977,972	277,018,658 M	7,277,813	289,741,845	2,179,707	2,008,437	24,483,860	9,335,620	283,061,874
Jul-06	5,692,434 M	3,700,092	1,992,352	278,363,231 M	7,277,813	271,085,418	2,179,707	2,008,437	24,483,860	9,335,620	284,419,827
Aug-06	5,712,976 M	3,713,435	1,999,541	279,708,807 M	7,277,813	272,428,994	2,179,707	2,008,437	24,483,860	9,335,620	285,770,593
Sep-06	5,759,629 M	3,741,809	2,014,620	281,076,080 M	7,277,813	273,788,287	2,179,707	2,008,437	24,483,860	9,335,620	287,155,143
Total	73,025,133	47,486,338	25,556,795	3,532,320,390	94,611,569	3,437,709,621	28,836,189	2,252,510	316,287,582	121,363,060	3,610,714,355
13 Month Average	5,617,318 M	3,651,257 N	1,966,061	271,716,953 M	7,277,813 M	284,439,140	2,179,707 M	2,008,437 N	24,483,860 N	9,335,620	277,747,258

R:\PlantRateCases\ULHP GAS 2004\Workpapers\Plant 13mo Average Revised.xls

WPB 2.26 ✓

PAK 12/10/05

Depreciation Group Description	Beginning			Ending			Net Salvage
	Balance	Additions	Retirements	Net Transfers	Adjustments	Balance	
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49 ✓	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51 ✓	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66 ✓	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53 ✓	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$306,481.79	\$6,277.79	\$0.00	\$0.00	\$0.00	\$312,759.58	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$268,991,775.47	\$788,469.88	(\$78,846.99)	\$0.00	\$0.00	\$269,701,398.36	(\$47,805.67)
ET3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,429,157.40	\$3,990.97	(\$478.92)	\$0.00	\$0.00	\$22,432,669.45	(\$476.94)
GT4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$256,029,620.62	\$1,272,592.93	(\$76,355.58)	\$0.00	\$0.00	\$257,225,857.97	(\$42,063.41)
GT4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26 ✓	\$0.00
GT4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73 ✓	\$0.00
GT4:UL Gas Manuf Production	\$5,341,428.85	\$46,932.52	(\$4,223.93)	\$0.00	\$0.00	\$5,384,137.44	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85 ✓	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Total	\$604,068,297.27	\$2,118,264.09	(\$159,905.42)	\$0.00	\$0.00	\$606,026,655.94	(\$90,346.02)

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Depreciation Group Description	Beginning		Additions	Retirements	Net Transfers	Adjustments	Ending	
	Balance	Balance					Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$312,759.58	\$312,759.58	\$6,277.51	\$0.00	\$0.00	\$0.00	\$319,037.09	\$0.00
ED3:UL Elec Dist Land & Land Rights	\$2,844,956.38	\$2,844,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,844,956.38	\$0.00
ED3:UL Elec Distribution	\$269,701,398.36	\$269,701,398.36	\$784,879.93	(\$78,487.99)	\$0.00	\$0.00	\$270,407,790.30	(\$48,179.57)
ET3:UL Elec Trans Land & Land Rights	\$190,972.85	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,432,669.45	\$22,432,669.45	\$3,990.95	(\$478.91)	\$0.00	\$0.00	\$22,436,181.49	(\$476.94)
GT4:UL Gas Dist Land and Land Rights	\$42,228.92	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$257,225,857.97	\$257,225,857.97	\$1,355,721.04	(\$81,343.26)	\$0.00	\$0.00	\$258,500,235.75	(\$51,410.89)
GT4:UL Gas General Plant	\$1,778,762.26	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$143,378.73	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas Manuf Production	\$5,384,137.44	\$5,384,137.44	\$24,846.61	(\$2,236.20)	\$0.00	\$0.00	\$5,406,747.85	\$0.00
GT4:UL Gas Prod Land and Land Rights	\$117,711.07	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Company Total</b>	<b>\$606,026,655.94</b>	<b>\$606,026,655.94</b>	<b>\$2,175,716.04</b>	<b>(\$162,546.36)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$608,039,825.62</b>	<b>(\$100,067.40)</b>

ULH&P Case No. 2005-00042  
 KYPSC-DR-03-004 Attach. (c)  
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The Union Light, Heat and Power Co. Financial Cincergy Corp

Depreciation Group Description	Beginning		Additions	Retirements	Net Transfers	Adjustments	Ending	
	Balance						Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49		\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51		\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66		\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20		\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27		\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53		\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61		\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06		\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75		\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$319,037.09		\$6,277.51	\$0.00	\$0.00	\$0.00	\$325,314.60	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38		\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$270,407,790.30		\$766,971.96	(\$76,697.19)	\$0.00	\$0.00	\$271,098,065.07	(\$45,027.61)
ET3:UL Elec Trans Land & Land	\$190,972.85		\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,436,181.49		\$4,561.08	(\$547.33)	\$0.00	\$0.00	\$22,440,195.24	(\$545.04)
GT4:UL Gas Dist Land and Land	\$42,228.92		\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$258,500,235.75		\$1,071,723.32	(\$64,303.40)	\$0.00	\$0.00	\$259,507,655.67	(\$42,063.41)
GT4:UL Gas General Plant	\$1,778,762.26		\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$143,378.73		\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas Manuf Production	\$5,406,747.85		\$30,368.07	(\$2,733.12)	\$0.00	\$0.00	\$5,434,382.80	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07		\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85		\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Company Total</b>	<b>\$608,039,825.62</b>		<b>\$1,879,901.94</b>	<b>(\$144,281.04)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$609,775,446.52</b>	<b>(\$87,636.06)</b>

Depreciation Group Description	Beginning Balance	Additions	Retirements	Net Transfers	Adjustments	Ending Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$325,314.60	\$419,409.62	\$0.00	\$0.00	\$0.00	\$744,724.22	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$271,099,065.07	\$3,143,777.80	(\$314,377.78)	\$0.00	\$0.00	\$273,927,465.09	(\$228,695.97)
ET3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,440,195.24	\$251,291.84	(\$30,155.03)	\$0.00	\$0.00	\$22,661,332.05	(\$10,528.65)
GT4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$259,507,655.67	\$12,660,168.71	(\$759,610.13)	\$0.00	\$0.00	\$271,408,214.25	(\$197,656.12)
GT4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas Manuf Production	\$5,434,382.80	\$44,171.76	(\$3,975.46)	\$0.00	\$0.00	\$5,474,579.10	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Company Total</b>	<b>\$609,775,446.52</b>	<b>\$16,518,819.73</b>	<b>(\$1,108,118.40)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$625,186,147.85</b>	<b>(\$436,880.74)</b>

Depreciation Group Description	Beginning Balance	Additions	Retirements	Net Transfers	Adjustments	Ending Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$744,724.22	\$222,328.11	\$0.00	\$0.00	\$0.00	\$967,052.33	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$273,927,465.09	\$717,076.02	(\$71,707.60)	\$0.00	\$0.00	\$274,572,833.51	(\$40,785.73)
ET3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,661,332.05	\$1,644.10	(\$197.29)	\$0.00	\$0.00	\$22,662,778.86	(\$196.74)
GT4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$271,408,214.25	\$672,785.88	(\$40,367.15)	\$0.00	\$0.00	\$272,040,632.98	(\$19,044.62)
GT4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas Manuf Production	\$5,474,579.10	\$2,821.76	(\$253.96)	\$0.00	\$0.00	\$5,477,146.90	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Total	\$625,186,147.85	\$1,616,655.87	(\$112,526.00)	\$0.00	\$0.00	\$626,690,277.72	(\$60,027.09)

Depreciation Group Description	Beginning Balance	Additions	Retirements	Net Transfers	Adjustments	Ending Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$967,052.33	\$222,328.11	\$0.00	\$0.00	\$0.00	\$1,189,380.44	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$274,572,833.51	\$699,009.27	(\$69,900.93)	\$0.00	\$0.00	\$275,201,941.85	(\$40,594.54)
ED3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,662,778.86	\$3,288.16	(\$394.58)	\$0.00	\$0.00	\$22,665,672.44	(\$393.48)
ET4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
ET4:UL Gas Distribution	\$272,040,632.98	\$866,168.44	(\$51,970.11)	\$0.00	\$0.00	\$272,854,831.31	(\$28,566.91)
ET4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
ET4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
ET4:UL Gas Manuf Production	\$5,477,146.90	\$2,821.76	(\$253.96)	\$0.00	\$0.00	\$5,479,714.70	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Total	\$626,690,277.72	\$1,793,615.74	(\$122,519.58)	\$0.00	\$0.00	\$628,361,373.88	(\$69,554.93)

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Depreciation Group Description	Beginning					Ending				
	Balance	Additions	Retirements	Net Transfers	Adjustments	Balance	Net Salvage			
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00			
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00			
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00			
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00			
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00			
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00			
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00			
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00			
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00			
07E:UL RBU Elec Software 5 Yr	\$1,189,380.44	\$222,328.11	\$0.00	\$0.00	\$0.00	\$1,411,708.55	\$0.00			
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00			
ED3:UL Elec Distribution	\$275,201,941.85	\$804,097.98	(\$80,409.80)	\$0.00	\$0.00	\$275,925,630.03	(\$46,651.43)			
ED3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00			
ET3:UL Elec Transmission Plant	\$22,665,672.44	\$6,576.33	(\$789.16)	\$0.00	\$0.00	\$22,671,459.61	(\$786.98)			
ET3:UL Elec Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00			
ED3:UL Gas Distribution	\$272,854,831.31	\$936,822.84	(\$56,209.37)	\$0.00	\$0.00	\$273,735,444.78	(\$28,566.91)			
ED3:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00			
ED3:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00			
ED3:UL Gas Manuf Production	\$5,479,714.70	\$11,287.00	(\$1,015.83)	\$0.00	\$0.00	\$5,489,985.87	\$0.00			
ED3:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00			
ED3:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00			
ED3:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Company Total	\$628,361,373.88	\$1,981,112.26	(\$138,424.16)	\$0.00	\$0.00	\$630,204,061.98	(\$76,005.32)			

Depreciation Group Description	Beginning Balance	Additions	Retirements	Net Transfers	Adjustments	Ending Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$1,411,708.55	\$222,328.11	\$0.00	\$0.00	\$0.00	\$1,634,036.66	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$275,925,630.03	\$697,667.40	(\$69,766.74)	\$0.00	\$0.00	\$276,553,530.69	(\$41,198.54)
ET3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Transmission Plant	\$22,671,459.61	\$4,932.22	(\$591.87)	\$0.00	\$0.00	\$22,675,799.96	(\$590.23)
GT4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Distribution	\$273,735,444.78	\$1,012,191.80	(\$60,731.51)	\$0.00	\$0.00	\$274,686,905.07	(\$33,328.10)
GT4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas Manuf Production	\$5,489,985.87	\$5,643.51	(\$507.92)	\$0.00	\$0.00	\$5,495,121.46	\$0.00
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Total	\$630,204,061.98	\$1,942,763.04	(\$131,598.04)	\$0.00	\$0.00	\$632,015,226.98	(\$75,116.87)

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Depreciation Group Description	Beginning				Ending			
	Balance	Additions	Retirements	Net Transfers	Adjustments	Balance	Net Salvage	
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00	
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00	
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00	
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00	
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00	
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00	
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00	
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00	
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00	
07E:UL RBU Elec Software 5 Yr	\$1,634,036.66	\$222,328.11	\$0.00	\$0.00	\$0.00	\$1,856,364.77	\$0.00	
E03:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00	
E03:UL Elec Distribution	\$276,553,530.69	\$783,954.77	(\$78,395.48)	\$0.00	\$0.00	\$277,259,089.98	(\$46,460.25)	
E03:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00	
E03:UL Elec Transmission Plant	\$22,675,799.96	\$4,932.22	(\$591.87)	\$0.00	\$0.00	\$22,680,140.31	(\$590.23)	
E03:UL Gas Distribution	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00	
G04:UL Gas Dist Land and Land	\$274,686,905.07	\$1,199,863.29	(\$71,991.80)	\$0.00	\$0.00	\$275,814,776.56	(\$38,089.25)	
G04:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00	
G04:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00	
G04:UL Gas Manuf Production	\$5,495,121.46	\$16,930.50	(\$1,523.74)	\$0.00	\$0.00	\$5,510,528.22	\$0.00	
G04:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00	
G04:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00	
G04:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Company Total	\$632,015,226.98	\$2,228,008.89	(\$152,502.89)	\$0.00	\$0.00	\$634,090,732.98	(\$85,139.73)	



Depreciation Group Description	Financial		Cinergy Corp					Ending	
	Balance	Beginning	Additions	Retirements	Net Transfers	Adjustments	Balance	Net Salvage	
075:UL Com Land and Land Rights	\$1,189,863.49		\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00	
075:UL Common Plant	\$7,148,539.51		\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00	
075:UL Common Plant Transp	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
075:UL Common Software 10 Yr	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
075:UL Common Software 5 Yr	\$15,245,625.66		\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00	
075:UL Non-Util Land & Right of W	\$2,206.20		\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00	
075:UL Non-Utility General	\$18,589,559.27		\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00	
075:UL RBU Common Software 5 Yr	\$899,631.53		\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00	
07E:UL Elec Gen Land/Land Right	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07E:UL Elec General	\$631,556.61		\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00	
07E:UL Elec General Transp	\$143,498.06		\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00	
07E:UL Elec Software 5 Yr	\$1,943,776.75		\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00	
07E:UL RBU Elec Software 5 Yr	\$1,856,364.77		\$222,328.11	\$0.00	\$0.00	\$0.00	\$2,078,692.88	\$0.00	
ED3:UL Elec Dist Land & Land	\$2,644,956.38		\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00	
ED3:UL Elec Distribution	\$277,259,089.98		\$3,597,666.15	(\$359,766.61)	\$0.00	\$0.00	\$280,496,989.52	(\$422,885.79)	
ET3:UL Elec Trans Land & Land	\$190,972.85		\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00	
ET3:UL Elec Transmission Plant	\$22,680,140.31		\$3,257,315.63	(\$390,877.87)	\$0.00	\$0.00	\$25,546,578.07	(\$835.57)	
ET3:UL Gas Dist Land and Land	\$42,228.92		\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00	
ET3:UL Gas Distribution	\$275,814,776.56		\$1,236,863.93	(\$74,211.84)	\$0.00	\$0.00	\$276,977,428.65	(\$33,328.10)	
G14:UL Gas General Plant	\$1,778,762.26		\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00	
G14:UL Gas General Transp	\$143,378.73		\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00	
G14:UL Gas Manuf Production	\$5,510,528.22		\$25,395.74	(\$2,285.62)	\$0.00	\$0.00	\$5,533,638.34	\$0.00	
G14:UL Gas Prod Land and Land	\$117,711.07		\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00	
G14:UL Gas Software 5 Yr	\$257,565.85		\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00	
G14:UL RBU Gas Software 5 Yr	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Company Total	\$634,090,732.98		\$8,339,569.56	(\$827,141.94)	\$0.00	\$0.00	\$641,603,160.60	(\$457,049.46)	

Depreciation Group Description	Beginning Balance	Additions	Retirements	Net Transfers	Adjustments	Ending Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$2,078,692.88	\$222,328.11	\$0.00	\$0.00	\$0.00	\$2,301,020.99	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$280,496,989.52	\$856,051.94	(\$85,605.19)	\$0.00	\$0.00	\$281,267,436.27	(\$48,884.67)
ET3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
Dist <sup>4</sup>							
ET3:UL Elec Transmission Plant	\$25,546,578.07	\$57,821.29	(\$6,938.55)	\$0.00	\$0.00	\$25,597,460.81	(\$852.56)
Dist <sup>4</sup>							
GT4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
Dist <sup>4</sup>							
GT4:UL Gas Distribution	\$276,977,428.65	\$1,429,333.42	(\$85,760.00)	\$0.00	\$0.00	\$278,321,002.07	(\$42,850.46)
GT4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas Manuf Production	\$5,533,638.34	\$45,147.94	(\$4,063.31)	\$0.00	\$0.00	\$5,574,722.97	\$0.00
Dist <sup>4</sup>							
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
Dist <sup>4</sup>							
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Total	\$644,603,160.60	\$2,610,682.70	(\$182,367.05)	\$0.00	\$0.00	\$644,031,476.25	(\$92,587.69)

Depreciation Group Description	Beginning					Ending				
	Balance	Additions	Retirements	Net Transfers	Adjustments	Balance	Net Salvage			
07S:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00			
07S:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00			
07S:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
07S:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
07S:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00			
07S:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00			
07S:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00			
07S:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00			
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00			
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00			
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00			
07E:UL RBU Elec Software 5 Yr	\$2,301,020.99	\$222,328.11	\$0.00	\$0.00	\$0.00	\$2,523,349.10	\$0.00			
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00			
ED3:UL Elec Distribution	\$281,267,436.27	\$841,634.14	(\$84,163.41)	\$0.00	\$0.00	\$282,024,907.00	(\$51,117.92)			
ET3:UL Elec Trans Land & Land	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00			
ET3:UL Elec Transmission Plant	\$25,597,460.81	\$200,446.46	(\$24,053.58)	\$0.00	\$0.00	\$25,773,853.69	(\$262.30)			
GT4:UL Gas Dist Land and Land	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00			
GT4:UL Gas Distribution	\$278,321,002.07	\$1,429,336.67	(\$85,760.20)	\$0.00	\$0.00	\$279,664,578.54	(\$42,850.46)			
GT4:UL Gas General Plant	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00			
GT4:UL Gas General Transp	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00			
GT4:UL Gas Manuf Production	\$5,574,722.97	\$22,573.98	(\$2,031.66)	\$0.00	\$0.00	\$5,595,265.29	\$0.00			
GT4:UL Gas Prod Land and Land	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00			
GT4:UL Gas Software 5 Yr	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00			
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Company Total	\$644,031,476.25	\$2,716,319.36	(\$196,008.85)	\$0.00	\$0.00	\$646,551,786.76 (\$94,230.68)				

Depreciation Ledger / 01/01/01

The Union Light, Heat and Power Co. Financial

Chenergy Corp  
 Period Beginning: Sep/2006  
 Period Ending: Sep/2006

Depreciation Group Description	Beginning Balance	Additions	Retirements	Net Transfers	Adjustments	Ending Balance	Net Salvage
075:UL Com Land and Land Rights	\$1,189,863.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189,863.49	\$0.00
075:UL Common Plant	\$7,148,539.51	\$0.00	\$0.00	\$0.00	\$0.00	\$7,148,539.51	\$0.00
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$15,245,625.66	\$0.00	\$0.00	\$0.00	\$0.00	\$15,245,625.66	\$0.00
075:UL Non-Util Land & Right of W	\$2,206.20	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206.20	\$0.00
075:UL Non-Utility General	\$18,589,559.27	\$0.00	\$0.00	\$0.00	\$0.00	\$18,589,559.27	\$0.00
075:UL RBU Common Software 5 Yr	\$899,631.53	\$0.00	\$0.00	\$0.00	\$0.00	\$899,631.53	\$0.00
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$631,556.61	\$0.00	\$0.00	\$0.00	\$0.00	\$631,556.61	\$0.00
07E:UL Elec General Transp	\$143,498.06	\$0.00	\$0.00	\$0.00	\$0.00	\$143,498.06	\$0.00
07E:UL Elec Software 5 Yr	\$1,943,776.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,943,776.75	\$0.00
07E:UL RBU Elec Software 5 Yr	\$2,523,349.10	\$222,328.11	\$0.00	\$0.00	\$0.00	\$2,745,677.21	\$0.00
ED3:UL Elec Dist Land & Land	\$2,644,956.38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,644,956.38	\$0.00
ED3:UL Elec Distribution	\$282,024,907.00	\$833,795.23	(\$83,379.52)	\$0.00	\$0.00	\$282,775,322.71	(\$48,884.67)
ED3:UL Elec Distribution	\$190,972.85	\$0.00	\$0.00	\$0.00	\$0.00	\$190,972.85	\$0.00
ET3:UL Elec Trans Land & Land	\$25,773,853.69	\$71,917.48	(\$8,630.10)	\$0.00	\$0.00	\$25,837,141.07	(\$459.06)
ET3:UL Elec Transmission Plant	\$42,228.92	\$0.00	\$0.00	\$0.00	\$0.00	\$42,228.92	\$0.00
GT4:UL Gas Dist Land and Land	\$279,664,578.54	\$1,456,672.39	(\$87,400.34)	\$0.00	\$0.00	\$281,033,850.59	(\$42,850.46)
GT4:UL Gas Distribution	\$1,778,762.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,778,762.26	\$0.00
GT4:UL Gas General Plant	\$143,378.73	\$0.00	\$0.00	\$0.00	\$0.00	\$143,378.73	\$0.00
GT4:UL Gas General Transp	\$5,595,265.29	\$47,969.71	(\$4,317.27)	\$0.00	\$0.00	\$5,638,917.73	\$0.00
GT4:UL Gas Manuf Production	\$117,711.07	\$0.00	\$0.00	\$0.00	\$0.00	\$117,711.07	\$0.00
GT4:UL Gas Prod Land and Land	\$257,565.85	\$0.00	\$0.00	\$0.00	\$0.00	\$257,565.85	\$0.00
GT4:UL Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL RBU Gas Software 5 Yr	\$646,551,786.76	\$2,632,682.92	(\$183,727.23)	\$0.00	\$0.00	\$649,000,742.45	(\$92,194.19)
Company Total							

Union Light Heat & Power  
Accumulated Reserve  
13 Month Average

	Gas Production		Gas Distribution		Gas General		Common Accum Reserve	Total Adjusted & Allocated
	Accum Reserve (1)	Adjusted Jurisdiction	Accum Reserve (1)	Adjusted Jurisdiction	Accum Reserve (1)	Adjusted Jurisdiction		
Sep-05	3,048,638 N	2,004,279	1,044,359	1,044,359	1,010,127 N	55,153	11,234,048 N	84,015,669
Oct-05	3,049,217	2,006,105	1,043,112	1,043,112	1,021,389	59,169	11,404,153	84,604,969
Nov-05	3,049,312	2,007,931	1,041,381	1,041,381	1,032,651	63,165	11,574,258	85,223,466
Dec-05	3,048,178	2,009,757	1,038,421	1,038,421	1,043,840	67,201	11,744,062	84,992,246
Jan-06	3,050,786	2,011,583	1,039,203	1,039,203	1,055,030	71,217	11,909,202	85,691,537
Feb-06	3,053,396	2,013,409	1,039,987	1,039,987	1,066,219	75,233	12,074,351	86,371,340
Mar-06	3,055,246	2,015,235	1,040,011	1,040,011	1,077,380	79,249	12,239,500	87,048,219
Apr-06	3,057,609	2,017,061	1,040,548	1,040,548	1,088,540	83,265	12,403,406 N	87,718,115
May-06	3,058,959	2,018,887	1,040,072	1,040,072	1,099,636	87,281	12,560,611	88,370,732
Jun-06	3,059,554	2,020,713	1,038,841	1,038,841	1,110,732	91,297	12,717,816	89,028,051
Jul-06	3,058,385	2,022,539	1,035,846	1,035,846	1,121,828	95,313	12,875,022	89,685,536
Aug-06	3,057,876	2,024,365	1,034,903	1,034,903	1,132,925	99,329	13,029,028	90,307,289
Sep-06	3,057,876	2,026,191	1,031,685	1,031,685	1,144,021	103,345	13,182,130	90,948,241
Total	39,706,425	28,188,055	13,508,370	13,508,370	14,004,317	1,030,237	158,947,586	1,133,985,410
13 Month Average	3,054,340 N	2,015,235	1,039,105 N	1,039,105 N	1,077,255	79,249	12,226,737	87,229,647

(1) Subtract \$18,008 for RWIP for production, \$7,242,646.69 for distribution and \$1,925 for gas general.

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WPB-3.1b ✓

B-3.1

12A,113

Forecast Depreciation Reserve A Summary  
 Clnergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,204,161.44	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,230,528.48 ✓
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$7,769,852.21	\$128,744.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,898,596.38 ✓
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$5,909,656.23	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,022,897.63
075:UL RBU Common Software 5 Yr	\$89,928.85	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104,922.71 ✓
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$316,605.42	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$318,417.26
07E:UL Elec General Transp	\$75,262.53	\$435.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,697.74
07E:UL Elec Software 5 Yr	\$889,683.73	\$16,804.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$906,487.73
07E:UL RBU Elec Software 5 Yr	\$14,099.10	\$5,212.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,311.76
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$107,736,840.67	\$734,744.76	(\$47,805.67)	\$0.00	(\$78,846.99)	\$0.00	\$126,652.66	\$108,471,585.43
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,092,160.12	\$59,015.96	(\$476.94)	\$0.00	(\$478.92)	\$0.00	\$0.00	\$9,150,220.22
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$83,100,414.93	\$661,533.38	(\$42,063.41)	\$0.00	(\$76,355.58)	\$0.00	\$0.00	\$83,643,529.32
GT4:UL Gas General Plant	\$690,814.40	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$697,064.31
GT4:UL Gas General Transp	\$122,266.34	\$522.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122,788.74
GT4:UL Gas Manuf Production	\$3,069,077.16	\$2,793.05	\$0.00	\$0.00	(\$4,223.93)	\$0.00	\$0.00	\$3,067,646.28
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$187,708.82	\$4,489.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,198.48
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	\$222,268,531.95	\$1,776,959.30	(\$90,346.02)	\$0.00	(\$159,905.42)	\$0.00	\$126,652.66	\$223,921,892.47
<b>Total:</b>	\$222,268,531.95	\$1,776,959.30	(\$90,346.02)	\$0.00	(\$159,905.42)	\$0.00	\$126,652.66	\$223,921,892.47

Forecast Depreciation Reserve Analysis Summary

Starting Month: Oct  
Ending Month: Oct

Cinergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,230,528.48	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,256,895.52
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$7,898,596.38	\$128,744.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,027,340.52
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,022,897.63	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,136,139.03
075:UL RBU Common Software 5 Yr	\$104,922.71	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,916.57
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$318,417.26	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,229.10
07E:UL Elec General Transp	\$75,697.74	\$435.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,132.96
07E:UL Elec Software 5 Yr	\$906,487.73	\$16,804.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$923,291.74
07E:UL RBU Elec Software 5 Yr	\$19,311.76	\$5,317.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,629.04
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$108,471,585.43	\$736,683.08	(\$48,179.57)	\$0.00	(\$78,487.99)	\$0.00	\$126,667.56	\$109,208,268.51
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,150,220.22	\$59,025.20	(\$476.94)	\$0.00	(\$478.91)	\$0.00	\$0.00	\$9,208,289.57
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$83,643,529.32	\$664,624.24	(\$51,410.89)	\$0.00	(\$81,343.26)	\$0.00	\$0.00	\$84,175,399.41
GT4:UL Gas General Plant	\$697,064.31	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,314.22
GT4:UL Gas General Transp	\$122,788.74	\$522.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,311.17
GT4:UL Gas Manuf Production	\$3,067,646.28	\$2,815.38	\$0.00	\$0.00	(\$2,236.20)	\$0.00	\$0.00	\$3,068,225.46
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$192,198.48	\$4,489.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196,688.13
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	\$223,921,892.47	\$1,782,124.68	(\$100,067.40)	\$0.00	(\$162,546.36)	\$0.00	\$126,667.56	\$225,568,070.95
<b>Total:</b>	\$223,921,892.47	\$1,782,124.68	(\$100,067.40)	\$0.00	(\$162,546.36)	\$0.00	\$126,667.56	\$225,568,070.95

## Cinergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,256,895.52	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,283,262.56
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,027,340.52	\$128,744.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,156,084.70
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,136,139.03	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,380.43
075:UL RBU Common Software 5 Yr	\$119,916.57	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,910.43
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$320,229.10	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$322,040.94
07E:UL Elec General Transp	\$76,132.96	\$435.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,568.16
07E:UL Elec Software 5 Yr	\$923,291.74	\$16,803.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$940,095.72
07E:UL RBU Elec Software 5 Yr	\$24,629.04	\$5,421.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,050.95
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$109,208,268.51	\$738,612.57	(\$45,027.61)	\$0.00	(\$76,697.19)	\$0.00	\$121,724.80	\$109,946,881.08
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,208,289.57	\$59,034.44	(\$545.04)	\$0.00	(\$547.33)	\$0.00	\$0.00	\$9,266,231.64
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$84,175,399.41	\$667,917.00	(\$42,063.41)	\$0.00	(\$64,303.40)	\$0.00	\$0.00	\$84,736,949.60
GT4:UL Gas General Plant	\$703,314.22	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$709,564.13
GT4:UL Gas General Transp	\$123,311.17	\$522.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,833.57
GT4:UL Gas Manuf Production	\$3,068,225.46	\$2,827.20	\$0.00	\$0.00	(\$2,733.12)	\$0.00	\$0.00	\$3,068,319.54
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$196,688.13	\$4,489.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$201,177.80
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$225,568,070.95</b>	<b>\$1,787,472.60</b>	<b>(\$87,636.06)</b>	<b>\$0.00</b>	<b>(\$144,281.04)</b>	<b>\$0.00</b>	<b>\$121,724.80</b>	<b>\$227,245,351.25</b>
<b>Total:</b>	<b>\$225,568,070.95</b>	<b>\$1,787,472.60</b>	<b>(\$87,636.06)</b>	<b>\$0.00</b>	<b>(\$144,281.04)</b>	<b>\$0.00</b>	<b>\$121,724.80</b>	<b>\$227,245,351.25</b>



Version: Version 6A - Depreciation Forecast

Cinergy Corp

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments		Retirements	Salvage and Other Credits		Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>										
<u>ULHP</u>										
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,283,262.56	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,309,629.60
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,156,084.70	\$128,443.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,284,527.91
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,249,380.43	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,362,621.83
075:UL RBU Common Software 5 Yr	\$134,910.43	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,904.29
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$322,040.94	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$323,852.78
07E:UL Elec General Transp	\$76,568.16	\$435.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,003.37
07E:UL Elec Software 5 Yr	\$940,095.72	\$16,804.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$956,899.75
07E:UL RBU Elec Software 5 Yr	\$30,050.95	\$12,412.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,463.02
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$109,946,881.08	\$740,498.04	(\$228,695.97)	\$0.00	\$0.00	(\$314,377.78)	\$0.00	\$0.00	\$543,073.75	\$110,687,379.12
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,266,231.64	\$59,044.99	(\$10,528.65)	\$0.00	\$0.00	(\$30,155.03)	\$0.00	\$0.00	\$0.00	\$9,284,592.95
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$84,736,949.60	\$670,519.99	(\$197,656.12)	\$0.00	\$0.00	(\$759,610.13)	\$0.00	\$0.00	\$0.00	\$84,450,203.34
GT4:UL Gas General Plant	\$709,584.13	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$715,814.04
GT4:UL Gas General Transp	\$123,833.57	\$450.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,283.63
GT4:UL Gas Manuf Production	\$3,068,319.54	\$2,841.65	\$0.00	\$0.00	\$0.00	(\$3,975.46)	\$0.00	\$0.00	\$0.00	\$3,067,185.73
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$201,177.80	\$4,489.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$205,667.46
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$227,245,351.25</b>	<b>\$1,798,602.96</b>	<b>(\$436,880.74)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,108,118.40)</b>	<b>\$0.00</b>	<b>\$543,073.75</b>	<b>\$543,073.75</b>	<b>\$228,042,028.82</b>
<b>Total:</b>	<b>\$227,245,351.25</b>	<b>\$1,798,602.96</b>	<b>(\$436,880.74)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,108,118.40)</b>	<b>\$0.00</b>	<b>\$543,073.75</b>	<b>\$543,073.75</b>	<b>\$228,042,028.82</b>

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Cinergy Corp

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments		Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>									
<u>ULHP</u>									
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,309,629.60	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,335,996.64
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,284,527.91	\$123,778.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,408,306.74
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,362,621.83	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,475,863.23
075:UL RBU Common Software 5 Yr	\$149,904.29	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164,898.15
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$323,852.78	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,664.62
07E:UL Elec General Transp	\$77,003.37	\$435.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,438.58
07E:UL Elec Software 5 Yr	\$956,899.75	\$16,513.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$973,413.39
07E:UL RBU Elec Software 5 Yr	\$42,463.02	\$16,117.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,580.56
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$110,687,379.12	\$748,226.48	(\$40,785.73)	\$0.00	\$0.00	(\$71,707.60)	\$0.00	\$112,493.33	\$111,435,605.60
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,284,592.95	\$59,626.86	(\$196.74)	\$0.00	\$0.00	(\$197.29)	\$0.00	\$0.00	\$9,343,825.78
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$84,450,203.34	\$701,268.84	(\$19,044.62)	\$0.00	\$0.00	(\$40,367.15)	\$0.00	\$0.00	\$85,092,060.41
GT4:UL Gas General Plant	\$715,814.04	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$722,063.95
GT4:UL Gas General Transp	\$124,283.63	\$450.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,733.69
GT4:UL Gas Manuf Production	\$3,067,185.73	\$2,862.67	\$0.00	\$0.00	\$0.00	(\$253.96)	\$0.00	\$0.00	\$3,069,794.44
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$205,667.46	\$4,489.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210,157.11
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$228,042,028.82</b>	<b>\$1,836,433.83</b>	<b>(\$60,027.09)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$112,526.00)</b>	<b>\$0.00</b>	<b>\$112,493.33</b>	<b>\$229,818,402.89</b>
<b>Total:</b>	<b>\$228,042,028.82</b>	<b>\$1,836,433.83</b>	<b>(\$60,027.09)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$112,526.00)</b>	<b>\$0.00</b>	<b>\$112,493.33</b>	<b>\$229,818,402.89</b>

Version: Version 6A - Depreciation Forecast

Cinergy Corp

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,335,996.64	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,362,363.68
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,408,306.74	\$123,788.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,532,095.07
075:UL Non-Utlil Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,475,863.23	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,589,104.63
075:UL RBU Common Software 5 Yr	\$164,898.15	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,892.01
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$325,864.62	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$327,476.46
07E:UL Elec General Transp	\$77,438.58	\$435.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,873.80
07E:UL Elec Software 5 Yr	\$973,413.39	\$16,513.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$989,927.05
07E:UL RBU Elec Software 5 Yr	\$58,580.56	\$19,823.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,403.57
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$111,435,605.60	\$749,989.29	(\$40,594.54)	\$0.00	(\$69,900.93)	\$0.00	\$110,495.47	\$112,185,594.89
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,343,825.78	\$59,630.67	(\$393.48)	\$0.00	(\$394.58)	\$0.00	\$0.00	\$9,402,668.39
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$85,092,060.41	\$702,902.90	(\$28,566.91)	\$0.00	(\$51,970.11)	\$0.00	\$0.00	\$85,714,426.29
GT4:UL Gas General Plant	\$722,063.95	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$728,313.86
GT4:UL Gas General Transp	\$124,733.69	\$450.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,183.76
GT4:UL Gas Manuf Production	\$3,069,794.44	\$2,864.01	\$0.00	\$0.00	(\$253.96)	\$0.00	\$0.00	\$3,072,404.49
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$210,157.11	\$4,489.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,646.77
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	\$229,818,402.89	\$1,843,550.87	(\$69,554.93)	\$0.00	(\$122,519.58)	\$0.00	\$110,495.47	\$231,580,374.72
<b>Total:</b>	\$229,818,402.89	\$1,843,550.87	(\$69,554.93)	\$0.00	(\$122,519.58)	\$0.00	\$110,495.47	\$231,580,374.72

Forecast Depreciation Reserve Analysis Summary

Starting Month: Mar 06  
Ending Month: Mar 06

Cinergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,362,363.68	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,388,730.72
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,532,095.07	\$123,788.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,655,883.39
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,589,104.63	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,702,346.03
075:UL RBU Common Software 5 Yr	\$179,892.01	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$194,885.87
07E:UL Elec Gen Land/Land Right	\$327,476.46	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$77,873.80	\$435.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$329,288.30
07E:UL Elec General Transp	\$989,927.05	\$16,513.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,309.00
07E:UL Elec Software 5 Yr	\$78,403.57	\$23,528.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,006,440.69
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$112,185,594.89	\$751,707.68	(\$46,651.43)	\$0.00	(\$80,409.80)	\$0.00	\$127,061.23	\$112,937,302.57
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,402,666.39	\$59,638.28	(\$786.98)	\$0.00	(\$789.16)	\$0.00	\$0.00	\$9,460,730.53
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$85,714,426.29	\$705,006.63	(\$28,566.91)	\$0.00	(\$56,209.37)	\$0.00	\$0.00	\$86,334,656.64
GT4:UL Gas General Plant	\$728,313.86	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$734,563.77
GT4:UL Gas General Transp	\$125,183.76	\$420.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,604.49
GT4:UL Gas Manuf Production	\$3,072,404.49	\$2,865.36	\$0.00	\$0.00	(\$1,015.83)	\$0.00	\$0.00	\$3,074,254.02
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$214,646.77	\$4,489.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$219,136.44
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<hr/>								
<u>The Union Light, Heat and Financial</u>	\$231,580,374.72	\$1,851,058.04	(\$76,005.32)	\$0.00	(\$138,424.16)	\$0.00	\$127,061.23	\$233,344,064.51
<b>Total:</b>	\$231,580,374.72	\$1,851,058.04	(\$76,005.32)	\$0.00	(\$138,424.16)	\$0.00	\$127,061.23	\$233,344,064.51

Forecast Depreciation Reserve A - Summary

Starting Month: Apr  
Ending Month: Apr/2006

Cinergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,388,730.72	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,415,097.76
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,655,863.39	\$122,545.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,778,428.78
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,702,346.03	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,815,587.43
075:UL RBU Common Software 5 Yr	\$194,865.87	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,879.73
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$329,286.30	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331,100.14
07E:UL Elec General Transp	\$78,309.00	\$435.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,744.22
07E:UL Elec Software 5 Yr	\$1,006,440.69	\$16,513.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,022,954.35
07E:UL RBU Elec Software 5 Yr	\$101,932.05	\$27,233.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,165.99
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$112,937,302.57	\$753,684.42	(\$41,198.54)	\$0.00	(\$69,766.74)	\$0.00	\$110,965.28	\$113,690,986.99
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,460,730.53	\$59,653.51	(\$590.23)	\$0.00	(\$591.87)	\$0.00	\$0.00	\$9,519,201.94
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$86,334,656.64	\$707,281.97	(\$33,328.10)	\$0.00	(\$60,731.51)	\$0.00	\$0.00	\$86,947,879.00
GT4:UL Gas General Plant	\$734,563.77	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$740,813.68
GT4:UL Gas General Transp	\$125,604.49	\$420.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,025.26
GT4:UL Gas Manuf Production	\$3,074,254.02	\$2,870.73	\$0.00	\$0.00	(\$507.92)	\$0.00	\$0.00	\$3,076,616.83
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$219,136.44	\$4,489.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223,626.10
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$233,344,064.51</b>	<b>\$1,857,793.32</b>	<b>(\$75,116.87)</b>	<b>\$0.00</b>	<b>(\$131,598.04)</b>	<b>\$0.00</b>	<b>\$110,965.28</b>	<b>\$235,106,108.20</b>
<b>Total:</b>	<b>\$233,344,064.51</b>	<b>\$1,857,793.32</b>	<b>(\$75,116.87)</b>	<b>\$0.00</b>	<b>(\$131,598.04)</b>	<b>\$0.00</b>	<b>\$110,965.28</b>	<b>\$235,106,108.20</b>

Cinergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,415,097.76	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,441,464.80
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,778,428.78	\$115,844.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,894,272.96
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,815,587.43	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,928,828.83
075:UL RBU Common Software 5 Yr	\$209,879.73	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$224,873.59
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$331,100.14	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$332,911.98
07E:UL Elec General Transp	\$78,744.22	\$435.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,179.42
07E:UL Elec Software 5 Yr	\$1,022,954.35	\$16,513.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,039,467.98
07E:UL RBU Elec Software 5 Yr	\$129,165.99	\$30,939.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,105.40
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$113,690,986.99	\$755,399.51	(\$46,460.25)	\$0.00	(\$78,395.48)	\$0.00	\$124,855.73	\$114,446,386.50
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,519,201.94	\$59,664.92	(\$590.23)	\$0.00	(\$591.87)	\$0.00	\$0.00	\$9,577,684.76
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$86,947,879.00	\$709,740.38	(\$38,089.25)	\$0.00	(\$71,991.80)	\$0.00	\$0.00	\$87,547,538.33
GT4:UL Gas General Plant	\$740,813.68	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$747,063.59
GT4:UL Gas General Transp	\$126,025.26	\$420.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,446.01
GT4:UL Gas Manuf Production	\$3,076,616.83	\$2,873.41	\$0.00	\$0.00	(\$1,523.74)	\$0.00	\$0.00	\$3,077,966.50
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$223,626.10	\$4,425.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$228,051.55
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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<u>The Union Light, Heat and Financial</u>	\$235,106,108.20	\$1,858,920.89	(\$85,139.73)	\$0.00	(\$152,502.89)	\$0.00	\$124,855.73	\$236,852,242.20
<b>Total:</b>	\$235,106,108.20	\$1,858,920.89	(\$85,139.73)	\$0.00	(\$152,502.89)	\$0.00	\$124,855.73	\$236,852,242.20

Forecast Depreciation Reserve Account Summary

Starting Month: Jun  
Ending Month: Jun/2006

Cinergy Corp

Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,441,464.80	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,467,831.84
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$8,894,272.96	\$115,844.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,010,117.15
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$6,928,828.83	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,042,070.23
075:UL RBU Common Software 5 Yr	\$224,873.59	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$239,867.45
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$332,911.98	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$334,723.82
07E:UL Elec General Transp	\$79,179.42	\$435.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,614.64
07E:UL Elec Software 5 Yr	\$1,039,467.98	\$15,751.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,055,219.59
07E:UL RBU Elec Software 5 Yr	\$160,105.40	\$34,644.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$194,750.28
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$114,446,386.50	\$757,326.74	(\$422,885.79)	\$0.00	(\$359,766.61)	\$0.00	\$782,652.40	\$115,203,713.24
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,577,684.76	\$59,676.35	(\$835.57)	\$0.00	(\$390,877.87)	\$0.00	\$0.00	\$9,245,647.67
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$87,547,538.33	\$712,654.59	(\$33,328.10)	\$0.00	(\$74,211.84)	\$0.00	\$0.00	\$88,152,652.98
GT4:UL Gas General Plant	\$747,063.59	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$753,313.50
GT4:UL Gas General Transp	\$126,446.01	\$420.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,866.77
GT4:UL Gas Manuf Production	\$3,077,966.50	\$2,881.47	\$0.00	\$0.00	(\$2,285.62)	\$0.00	\$0.00	\$3,078,562.35
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$228,051.55	\$4,425.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,477.02
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$236,852,242.20</b>	<b>\$1,866,725.33</b>	<b>(\$457,049.46)</b>	<b>\$0.00</b>	<b>(\$827,141.94)</b>	<b>\$0.00</b>	<b>\$782,652.40</b>	<b>\$238,217,428.53</b>
<b>Total:</b>	<b>\$236,852,242.20</b>	<b>\$1,866,725.33</b>	<b>(\$457,049.46)</b>	<b>\$0.00</b>	<b>(\$827,141.94)</b>	<b>\$0.00</b>	<b>\$782,652.40</b>	<b>\$238,217,428.53</b>

Version: Version 6A - Depreciation Forecast

Cinergy Corp

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,467,831.84	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,494,198.88
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$9,010,117.15	\$115,844.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,125,961.32
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$7,042,070.23	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,155,311.63
075:UL RBU Common Software 5 Yr	\$239,867.45	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$254,861.31
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$334,723.82	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$336,535.66
07E:UL Elec General Transp	\$79,614.64	\$435.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,049.84
07E:UL Elec Software 5 Yr	\$1,055,219.59	\$15,751.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,070,971.18
07E:UL RBU Elec Software 5 Yr	\$194,750.28	\$38,350.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,100.63
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$115,203,713.24	\$766,170.98	(\$48,884.67)	\$0.00	(\$85,605.19)	\$0.00	\$134,489.86	\$115,969,884.22
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,245,647.67	\$67,218.56	(\$852.56)	\$0.00	(\$6,938.55)	\$0.00	\$0.00	\$9,305,075.12
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$88,152,652.98	\$715,658.66	(\$42,850.46)	\$0.00	(\$85,760.00)	\$0.00	\$0.00	\$88,739,701.18
GT4:UL Gas General Plant	\$753,313.50	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$759,563.41
GT4:UL Gas General Transp	\$126,866.77	\$420.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127,287.52
GT4:UL Gas Manuf Production	\$3,078,562.35	\$2,893.55	\$0.00	\$0.00	(\$4,063.31)	\$0.00	\$0.00	\$3,077,392.59
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$232,477.02	\$4,425.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$236,902.48
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>								
	\$238,217,428.53	\$1,889,833.32	(\$92,587.69)	\$0.00	(\$182,367.05)	\$0.00	\$134,489.86	\$239,966,796.97
	\$238,217,428.53	\$1,889,833.32	(\$92,587.69)	\$0.00	(\$182,367.05)	\$0.00	\$134,489.86	\$239,966,796.97

The Union Light, Heat and Power Co. Financial Total: \$238,217,428.53 \$1,889,833.32 (\$92,587.69) \$0.00 (\$182,367.05) \$0.00 \$134,489.86 \$239,966,796.97



Forecast Depreciation Reserve A Summary

Starting Month: Aug  
Ending Month: Aug/2006

Version: Version 6A - Depreciation Forecast

Cinergy Corp

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co, Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,494,198.88	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,520,565.92
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$9,125,961.32	\$112,646.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,238,607.38
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$7,155,311.63	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,268,553.03
075:UL RBU Common Software 5 Yr	\$254,861.31	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$269,855.17
07E:UL Elec Gen Land/Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$336,535.66	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$338,347.50
07E:UL Elec General Transp	\$80,049.84	\$435.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,485.06
07E:UL Elec Software 5 Yr	\$1,070,971.18	\$15,751.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,086,722.78
07E:UL RBU Elec Software 5 Yr	\$233,100.63	\$42,055.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275,156.45
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ED3:UL Elec Distribution	\$115,969,884.22	\$768,275.44	(\$51,117.92)	\$0.00	(\$84,163.41)	\$0.00	\$135,281.33	\$116,738,159.66
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,305,075.12	\$67,352.44	(\$262.30)	\$0.00	(\$24,053.56)	\$0.00	\$0.00	\$9,348,111.68
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$88,739,701.18	\$719,130.21	(\$42,850.46)	\$0.00	(\$85,760.20)	\$0.00	\$0.00	\$89,330,220.73
GT4:UL Gas General Plant	\$759,563.41	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$765,813.32
GT4:UL Gas General Transp	\$127,287.52	\$420.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127,708.29
GT4:UL Gas Manuf Production	\$3,077,392.59	\$2,915.04	\$0.00	\$0.00	(\$2,031.66)	\$0.00	\$0.00	\$3,078,275.97
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$236,902.48	\$4,425.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241,327.96
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$239,966,796.97</b>	<b>\$1,896,072.13</b>	<b>(\$94,230.68)</b>	<b>\$0.00</b>	<b>(\$196,008.85)</b>	<b>\$0.00</b>	<b>\$135,281.33</b>	<b>\$241,707,910.90</b>
<b>Total:</b>	<b>\$239,966,796.97</b>	<b>\$1,896,072.13</b>	<b>(\$94,230.68)</b>	<b>\$0.00</b>	<b>(\$196,008.85)</b>	<b>\$0.00</b>	<b>\$135,281.33</b>	<b>\$241,707,910.90</b>

## Cinergy Corp

## Version: Version 6A - Depreciation Forecast

Depr. Group	Beginning Reserve	Provision	Cost of Removal	Transfers and Adjustments	Retirements	Salvage and Other Credits	Loss / (Gain)	Ending Reserve
<u>The Union Light, Heat and Power Co. Financial</u>								
<u>ULHP</u>								
075:UL Com Land and Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Plant	\$3,520,565.92	\$26,367.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,546,932.96
075:UL Common Plant Transp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 10 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Common Software 5 Yr	\$9,238,607.38	\$111,740.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,350,348.06
075:UL Non-Util Land & Right of W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
075:UL Non-Utility General	\$7,268,553.03	\$113,241.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,381,794.43
075:UL RBU Common Software 5 Yr	\$269,855.17	\$14,993.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$284,849.03
07E:UL Elec Gen Land/Land Right	\$338,347.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07E:UL Elec General	\$80,485.06	\$1,811.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340,159.34
07E:UL Elec General Transp	\$1,086,722.78	\$435.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,920.26
07E:UL Elec Software 5 Yr	\$275,156.45	\$15,751.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,102,474.36
ED3:UL Elec Dist Land & Land Rights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,917.74
ED3:UL Elec Distribution	\$116,738,159.66	\$770,344.45	(\$48,884.67)	\$0.00	(\$83,379.52)	\$0.00	\$132,264.19	\$117,508,504.11
ET3:UL Elec Trans Land & Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ET3:UL Elec Transmission Plant	\$9,348,111.68	\$67,816.57	(\$459.06)	\$0.00	(\$8,630.10)	\$0.00	\$0.00	\$9,406,839.09
GT4:UL Gas Dist Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Distribution	\$89,330,220.73	\$722,601.77	(\$42,850.46)	\$0.00	(\$87,400.34)	\$0.00	\$0.00	\$89,922,571.70
GT4:UL Gas General Plant	\$765,813.32	\$6,249.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$772,063.23
GT4:UL Gas General Transp	\$127,708.29	\$420.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,129.03
GT4:UL Gas Manuf Production	\$3,078,275.97	\$2,925.78	\$0.00	\$0.00	(\$4,317.27)	\$0.00	\$0.00	\$3,076,884.48
GT4:UL Gas Prod Land and Land Right	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GT4:UL Gas Software 5 Yr	\$241,327.96	\$4,425.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,753.41
GT4:UL RBU Gas Software 5 Yr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$241,707,910.90</b>	<b>\$1,904,887.56</b>	<b>(\$92,194.19)</b>	<b>\$0.00</b>	<b>(\$183,727.23)</b>	<b>\$0.00</b>	<b>\$132,264.19</b>	<b>\$243,469,141.23</b>
<b>Total:</b>	<b>\$241,707,910.90</b>	<b>\$1,904,887.56</b>	<b>(\$92,194.19)</b>	<b>\$0.00</b>	<b>(\$183,727.23)</b>	<b>\$0.00</b>	<b>\$132,264.19</b>	<b>\$243,469,141.23</b>

# General Ledger Report

Starting Period: 2003 Ending Period: 2004

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Corporation 070 - THE UNION LIGHT HEAT &amp; POWER</b>				
<b>151760 - Fuel Stock - Constnce Liq Prop</b>				
<b>Beginning Balance</b>				<b>\$2,341,684.89</b>
<b>Activity for 200301</b>				
			ED410	-295,858.27
<b>Total for 200301</b>				<b>\$2,045,826.62</b>
<b>Activity for 200302</b>				
			ED410	-184,311.12
<b>Total for 200302</b>				<b>\$1,861,515.50</b>
<b>Activity for 200303</b>				
			ED410	-142,254.69
<b>Total for 200303</b>				<b>\$1,719,260.81</b>
<b>Activity for 200304</b>				
<b>Total for 200304</b>				<b>\$1,719,260.81</b>
<b>Activity for 200305</b>				
			ED410	-344,880.01
<b>Total for 200305</b>				<b>\$1,374,380.80</b>
<b>Activity for 200306</b>				
<b>Total for 200306</b>				<b>\$1,374,380.80</b>
<b>Activity for 200307</b>				
<b>Total for 200307</b>				<b>\$1,374,380.80</b>
<b>Activity for 200308</b>				
<b>Total for 200308</b>				<b>\$1,374,380.80</b>
<b>Activity for 200309</b>				
<b>Total for 200309</b>				<b>\$1,374,380.80</b>
<b>Activity for 200310</b>				
<b>Total for 200310</b>				<b>\$1,374,380.80</b>
<b>Activity for 200311</b>				
			ED410	605,036.84

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200311</b>			<b>605,036.84</b>	<b>\$1,979,417.64</b>
<b>Activity for 200312</b>				
		ED410	-13,305.92	
<b>Total for 200312</b>			<b>-13,305.92</b>	<b>\$1,966,111.72</b>
<b>Activity for 200313</b>				
<b>Total for 200313</b>			<b>0.00</b>	<b>\$1,966,111.72</b>
<b>Activity for 200401</b>				
		ED410	-96,304.39	
<b>Total for 200401</b>			<b>-96,304.39</b>	<b>\$1,869,807.33</b>
<b>Activity for 200402</b>				
		ED910	4,767.36	
<b>Total for 200402</b>			<b>4,767.36</b>	<b>\$1,874,574.69</b>
<b>Activity for 200403</b>				
<b>Total for 200403</b>			<b>0.00</b>	<b>\$1,874,574.69</b>
<b>Activity for 200404</b>				
<b>Total for 200404</b>			<b>0.00</b>	<b>\$1,874,574.69</b>
<b>Activity for 200405</b>				
<b>Total for 200405</b>			<b>0.00</b>	<b>\$1,874,574.69</b>
<b>Activity for 200406</b>				
<b>Total for 200406</b>			<b>0.00</b>	<b>\$1,874,574.69</b>
<b>Activity for 200407</b>				
<b>Total for 200407</b>			<b>0.00</b>	<b>\$1,874,574.69</b>
<b>Activity for 200408</b>				
		ED410	145,428.20	
<b>Total for 200408</b>			<b>145,428.20</b>	<b>\$2,020,002.89</b>
<b>Activity for 200409</b>				
		ED410	-2.40	
<b>Total for 200409</b>			<b>-2.40</b>	<b>\$2,020,000.49</b>
<b>Activity for 200410</b>				
<b>Total for 200410</b>			<b>0.00</b>	<b>\$2,020,000.49</b>

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Activity for 200411</b>				
<b>Total for 200411</b>			<b>0.00</b>	<b>\$2,020,000.49</b>
<b>Activity for 200412</b>				
		ED410	-28,538.39	
<b>Total for 200412</b>			<b>-28,538.39</b>	<b>\$1,991,462.10</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$1,991,462.10</b>
<b>Total Activity for account #: 151760</b>			<b><u><u>-\$350,222.79</u></u></b>	

# General Ledger Report

Starting Period: 2003 Ending Period: 2004

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Corporation 070 - THE UNION LIGHT HEAT &amp; POWER</b>				
<b>154090 - PLT MATERIALS &amp; SUPPLIES - GAS</b>				
<b>Beginning Balance</b>				<b>\$155,268.19</b>
<b>Activity for 200301</b>				
			MS001	31,503.19
<b>Total for 200301</b>				<b>\$186,771.38</b>
<b>Activity for 200302</b>				
			MS001	8,389.81
<b>Total for 200302</b>				<b>\$195,161.19</b>
<b>Activity for 200303</b>				
			MA520	-11.56
			MS001	-24,820.86
<b>Total for 200303</b>				<b>\$170,328.77</b>
<b>Activity for 200304</b>				
			MA520	-75.56
			MS001	6,689.26
<b>Total for 200304</b>				<b>\$176,942.47</b>
<b>Activity for 200305</b>				
			MS001	-4,835.48
<b>Total for 200305</b>				<b>\$172,106.99</b>
<b>Activity for 200306</b>				
			MS001	-53.75
<b>Total for 200306</b>				<b>\$172,053.24</b>
<b>Activity for 200307</b>				
			MS001	1,198.41
<b>Total for 200307</b>				<b>\$173,251.65</b>
<b>Activity for 200308</b>				
			MA520	2.72
			MS001	7,041.84
<b>Total for 200308</b>				<b>\$180,296.21</b>
<b>Activity for 200309</b>				
			MS001	5,943.00

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200309</b>			<b>5,943.00</b>	<b>\$186,239.21</b>
<i>Activity for 200310</i>				
		MS001	-6,990.89	
<b>Total for 200310</b>			<b>-6,990.89</b>	<b>\$179,248.32</b>
<i>Activity for 200311</i>				
		MS001	11,260.88	
<b>Total for 200311</b>			<b>11,260.88</b>	<b>\$190,509.20</b>
<i>Activity for 200312</i>				
		MA520	-0.07	
		MS001	5,361.77	
<b>Total for 200312</b>			<b>5,361.70</b>	<b>\$195,870.90</b>
<i>Activity for 200313</i>				
<b>Total for 200313</b>			<b>0.00</b>	<b>\$195,870.90</b>
<i>Activity for 200401</i>				
		MS001	11,324.66	
<b>Total for 200401</b>			<b>11,324.66</b>	<b>\$207,195.56</b>
<i>Activity for 200402</i>				
		MS001	-1,742.46	
<b>Total for 200402</b>			<b>-1,742.46</b>	<b>\$205,453.10</b>
<i>Activity for 200403</i>				
		MS001	-4,979.37	
<b>Total for 200403</b>			<b>-4,979.37</b>	<b>\$200,473.73</b>
<i>Activity for 200404</i>				
		MS001	853.11	
<b>Total for 200404</b>			<b>853.11</b>	<b>\$201,326.84</b>
<i>Activity for 200405</i>				
		MS001	4,958.65	
<b>Total for 200405</b>			<b>4,958.65</b>	<b>\$206,285.49</b>
<i>Activity for 200406</i>				
		MS001	-13,141.26	
<b>Total for 200406</b>			<b>-13,141.26</b>	<b>\$193,144.23</b>
<i>Activity for 200407</i>				
		MS001	1,788.07	
<b>Total for 200407</b>			<b>1,788.07</b>	<b>\$194,932.30</b>

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Activity for 200408</b>				
		MA520	-0.04	
		MS001	19,995.66	
<b>Total for 200408</b>			<b>19,995.62</b>	<b>\$214,927.92</b>
<b>Activity for 200409</b>				
		MS001	-554.63	
<b>Total for 200409</b>			<b>-554.63</b>	<b>\$214,373.29</b>
<b>Activity for 200410</b>				
		MA520	-0.04	
		MS001	-58,514.08	
<b>Total for 200410</b>			<b>-58,514.12</b>	<b>\$155,859.17</b>
<b>Activity for 200411</b>				
		MS001	-10,981.33	
<b>Total for 200411</b>			<b>-10,981.33</b>	<b>\$144,877.84</b>
<b>Activity for 200412</b>				
		MA520	0.02	
		MS001	-2,032.51	
<b>Total for 200412</b>			<b>-2,032.49</b>	<b>\$142,845.35</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$142,845.35</b>
<b>Total Activity for account #: 154090</b>			<b>-\$12,422.84</b>	
<b>154100 - PLT MATERIALS &amp; SUPPLIES - COM</b>				
<b>Beginning Balance</b>				<b>\$11,911.98</b>
<b>Activity for 200301</b>				
		MS001	115.62	
<b>Total for 200301</b>			<b>115.62</b>	<b>\$12,027.60</b>
<b>Activity for 200302</b>				
		MS001	263.23	
<b>Total for 200302</b>			<b>263.23</b>	<b>\$12,290.83</b>
<b>Activity for 200303</b>				
		MS001	222.02	
<b>Total for 200303</b>			<b>222.02</b>	<b>\$12,512.85</b>
<b>Activity for 200304</b>				



Account Number	Accounting Period	Journal Entry Number	Activity	Balance
			MA520	-48.81
			MS001	235.66
<b>Total for 200304</b>				<b>186.85</b>
<b>Total for 200304</b>				<b>\$12,699.70</b>
<b>Activity for 200305</b>				
			MS001	-168.64
<b>Total for 200305</b>				<b>-168.64</b>
<b>Total for 200305</b>				<b>\$12,531.06</b>
<b>Activity for 200306</b>				
			MS001	-396.82
<b>Total for 200306</b>				<b>-396.82</b>
<b>Total for 200306</b>				<b>\$12,134.24</b>
<b>Activity for 200307</b>				
			MS001	-449.20
<b>Total for 200307</b>				<b>-449.20</b>
<b>Total for 200307</b>				<b>\$11,685.04</b>
<b>Activity for 200308</b>				
			MA520	0.68
			MS001	943.29
<b>Total for 200308</b>				<b>943.97</b>
<b>Total for 200308</b>				<b>\$12,629.01</b>
<b>Activity for 200309</b>				
			MS001	1,518.09
<b>Total for 200309</b>				<b>1,518.09</b>
<b>Total for 200309</b>				<b>\$14,147.10</b>
<b>Activity for 200310</b>				
			MS001	600.55
<b>Total for 200310</b>				<b>600.55</b>
<b>Total for 200310</b>				<b>\$14,747.65</b>
<b>Activity for 200311</b>				
			MS001	-875.84
<b>Total for 200311</b>				<b>-875.84</b>
<b>Total for 200311</b>				<b>\$13,871.81</b>
<b>Activity for 200312</b>				
			MA520	0.05
			MS001	-212.93
<b>Total for 200312</b>				<b>-212.88</b>
<b>Total for 200312</b>				<b>\$13,658.93</b>
<b>Activity for 200313</b>				
<b>Total for 200313</b>				<b>0.00</b>
<b>Total for 200313</b>				<b>\$13,658.93</b>
<b>Activity for 200401</b>				
			MS001	583.51
<b>Total for 200401</b>				<b>583.51</b>
<b>Total for 200401</b>				<b>\$14,242.44</b>
<b>Activity for 200402</b>				
			MS001	-670.92

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200402</b>			<b>-670.92</b>	<b>\$13,571.52</b>
<b>Activity for 200403</b>				
		MS001	111.61	
<b>Total for 200403</b>			<b>111.61</b>	<b>\$13,683.13</b>
<b>Activity for 200404</b>				
		MS001	336.36	
<b>Total for 200404</b>			<b>336.36</b>	<b>\$14,019.49</b>
<b>Activity for 200405</b>				
		MS001	-95.54	
<b>Total for 200405</b>			<b>-95.54</b>	<b>\$13,923.95</b>
<b>Activity for 200406</b>				
		MS001	-103.33	
<b>Total for 200406</b>			<b>-103.33</b>	<b>\$13,820.62</b>
<b>Activity for 200407</b>				
		MS001	184.67	
<b>Total for 200407</b>			<b>184.67</b>	<b>\$14,005.29</b>
<b>Activity for 200408</b>				
		MS001	358.03	
<b>Total for 200408</b>			<b>358.03</b>	<b>\$14,363.32</b>
<b>Activity for 200409</b>				
		MA520	0.02	
		MS001	831.85	
<b>Total for 200409</b>			<b>831.87</b>	<b>\$15,195.19</b>
<b>Activity for 200410</b>				
		MA520	0.01	
		MS001	-587.54	
<b>Total for 200410</b>			<b>-587.53</b>	<b>\$14,607.66</b>
<b>Activity for 200411</b>				
		MS001	553.68	
<b>Total for 200411</b>			<b>553.68</b>	<b>\$15,161.34</b>
<b>Activity for 200412</b>				
		MA520	0.01	
		MS001	-741.93	
<b>Total for 200412</b>			<b>-741.92</b>	<b>\$14,419.42</b>
<b>Activity for 200413</b>				

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200413</b>			<b>0.00</b>	<b>\$14,419.42</b>
<b>Total Activity for account #: 154100</b>			<b>\$2,507.44</b>	
<b>154110 - PLT MATERIALS &amp; SUPPLIES - ELE</b>				
<b>Beginning Balance</b>				<b>\$144,213.48</b>
<b>Activity for 200301</b>				
		MS001	1,665.50	
<b>Total for 200301</b>			<b>1,665.50</b>	<b>\$145,878.98</b>
<b>Activity for 200302</b>				
		MS001	-3,009.65	
<b>Total for 200302</b>			<b>-3,009.65</b>	<b>\$142,869.33</b>
<b>Activity for 200303</b>				
		MA520	-12.01	
		MS001	4,674.19	
<b>Total for 200303</b>			<b>4,662.18</b>	<b>\$147,531.51</b>
<b>Activity for 200304</b>				
		MA520	-29.33	
		MS001	-1,130.06	
<b>Total for 200304</b>			<b>-1,159.39</b>	<b>\$146,372.12</b>
<b>Activity for 200305</b>				
		MS001	1,045.28	
<b>Total for 200305</b>			<b>1,045.28</b>	<b>\$147,417.40</b>
<b>Activity for 200306</b>				
		MS001	231.23	
<b>Total for 200306</b>			<b>231.23</b>	<b>\$147,648.63</b>
<b>Activity for 200307</b>				
		MS001	-7,601.71	
<b>Total for 200307</b>			<b>-7,601.71</b>	<b>\$140,046.92</b>
<b>Activity for 200308</b>				
		MA520	4.84	
		MS001	722.34	
<b>Total for 200308</b>			<b>727.18</b>	<b>\$140,774.10</b>
<b>Activity for 200309</b>				
		MS001	-9,743.56	
<b>Total for 200309</b>			<b>-9,743.56</b>	<b>\$131,030.54</b>

		Activity	Balance
<b>Activity for 200310</b>			
	MS001	9,464.85	
<b>Total for 200310</b>		<b>9,464.85</b>	<b>\$140,495.39</b>
<b>Activity for 200311</b>			
	MS001	-226.66	
<b>Total for 200311</b>		<b>-226.66</b>	<b>\$140,268.73</b>
<b>Activity for 200312</b>			
	MA520	-0.08	
	MS001	7,602.31	
<b>Total for 200312</b>		<b>7,602.23</b>	<b>\$147,870.96</b>
<b>Activity for 200313</b>			
<b>Total for 200313</b>		<b>0.00</b>	<b>\$147,870.96</b>
<b>Activity for 200401</b>			
	MS001	1,945.55	
<b>Total for 200401</b>		<b>1,945.55</b>	<b>\$149,816.51</b>
<b>Activity for 200402</b>			
	MS001	-4,346.16	
<b>Total for 200402</b>		<b>-4,346.16</b>	<b>\$145,470.35</b>
<b>Activity for 200403</b>			
	MS001	-1,731.76	
<b>Total for 200403</b>		<b>-1,731.76</b>	<b>\$143,738.59</b>
<b>Activity for 200404</b>			
	MS001	107.63	
<b>Total for 200404</b>		<b>107.63</b>	<b>\$143,846.22</b>
<b>Activity for 200405</b>			
	MS001	-1,685.42	
<b>Total for 200405</b>		<b>-1,685.42</b>	<b>\$142,160.80</b>
<b>Activity for 200406</b>			
	MS001	-1,307.68	
<b>Total for 200406</b>		<b>-1,307.68</b>	<b>\$140,853.12</b>
<b>Activity for 200407</b>			
	MS001	4,793.14	
<b>Total for 200407</b>		<b>4,793.14</b>	<b>\$145,646.26</b>
<b>Activity for 200408</b>			
	MA520	0.23	

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
			MS001	-1,649.41
<b>Total for 200408</b>			<b>-1,649.18</b>	<b>\$143,997.08</b>
<b>Activity for 200409</b>				
			MA520	0.11
			MS001	-225.08
<b>Total for 200409</b>			<b>-224.97</b>	<b>\$143,772.11</b>
<b>Activity for 200410</b>				
			MA520	0.07
			MS001	3,883.25
<b>Total for 200410</b>			<b>3,883.32</b>	<b>\$147,655.43</b>
<b>Activity for 200411</b>				
			MA520	-0.03
			MS001	-309.22
<b>Total for 200411</b>			<b>-309.25</b>	<b>\$147,346.18</b>
<b>Activity for 200412</b>				
			MA520	-0.13
			MS001	3,035.62
<b>Total for 200412</b>			<b>3,035.49</b>	<b>\$150,381.67</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$150,381.67</b>
<b>Total Activity for account #: 154110</b>			<b>\$6,168.19</b>	
<b>154300 - M&amp;S FUELS AND MISC</b>				
<b>Beginning Balance</b>				<b>\$64,473.24</b>
<b>Activity for 200301</b>				
			AP001	-443.68
			MS001	4,411.65
<b>Total for 200301</b>			<b>3,967.97</b>	<b>\$68,441.21</b>
<b>Activity for 200302</b>				
			AP001	-111.85
			MS001	-6,549.09
<b>Total for 200302</b>			<b>-6,660.94</b>	<b>\$61,780.27</b>
<b>Activity for 200303</b>				
			AP001	-481.34
			MA520	-52.81
			MS001	13,806.64
<b>Total for 200303</b>			<b>13,272.49</b>	<b>\$75,052.76</b>

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Activity for 200304</b>				
		AP001	-245.73	
		MA520	-166.28	
		MS001	-17,472.82	
<b>Total for 200304</b>			<b>-17,884.83</b>	<b>\$57,167.93</b>
<b>Activity for 200305</b>				
		AP001	-707.68	
		MA520	-4.68	
		MS001	5,437.45	
<b>Total for 200305</b>			<b>4,725.09</b>	<b>\$61,893.02</b>
<b>Activity for 200306</b>				
		AP001	-255.72	
		MS001	-12,130.99	
<b>Total for 200306</b>			<b>-12,386.71</b>	<b>\$49,506.31</b>
<b>Activity for 200307</b>				
		AP001	-611.61	
		MS001	20,236.74	
<b>Total for 200307</b>			<b>19,625.13</b>	<b>\$69,131.44</b>
<b>Activity for 200308</b>				
		AP001	-218.61	
		MA520	-24.74	
		MS001	7,498.52	
<b>Total for 200308</b>			<b>7,255.17</b>	<b>\$76,386.61</b>
<b>Activity for 200309</b>				
		AP001	-227.22	
		MS001	17,865.95	
<b>Total for 200309</b>			<b>17,638.73</b>	<b>\$94,025.34</b>
<b>Activity for 200310</b>				
		AP001	-592.45	
		MS001	-41,205.02	
<b>Total for 200310</b>			<b>-41,797.47</b>	<b>\$52,227.87</b>
<b>Activity for 200311</b>				
		AP001	-62.69	
		MS001	-3,411.87	
<b>Total for 200311</b>			<b>-3,474.56</b>	<b>\$48,753.31</b>
<b>Activity for 200312</b>				
		AP001	-37.07	
		MA520	-134.12	
		MS001	12,278.62	
<b>Total for 200312</b>			<b>12,107.43</b>	<b>\$60,860.74</b>

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Activity for 200313</b>				
<b>Total for 200313</b>			<b>0.00</b>	<b>\$60,860.74</b>
<b>Activity for 200401</b>				
		AP001	-0.20	
		MA522	-5.92	
		MS001	-11,713.07	
<b>Total for 200401</b>			<b>-11,719.19</b>	<b>\$49,141.55</b>
<b>Activity for 200402</b>				
		MA520	48.95	
		MS001	3,855.19	
<b>Total for 200402</b>			<b>3,904.14</b>	<b>\$53,045.69</b>
<b>Activity for 200403</b>				
		MA511	54.13	
		MA520	-4.65	
		MS001	443.05	
<b>Total for 200403</b>			<b>492.53</b>	<b>\$53,538.22</b>
<b>Activity for 200404</b>				
		MA520	-60.15	
		MS001	-6,894.58	
<b>Total for 200404</b>			<b>-6,954.73</b>	<b>\$46,583.49</b>
<b>Activity for 200405</b>				
		MA520	-3.75	
		MS001	10,642.27	
<b>Total for 200405</b>			<b>10,638.52</b>	<b>\$57,222.01</b>
<b>Activity for 200406</b>				
		AP001	-0.03	
		MA520	-8.87	
		MS001	4,669.47	
<b>Total for 200406</b>			<b>4,660.57</b>	<b>\$61,882.58</b>
<b>Activity for 200407</b>				
		MA520	-6.33	
		MS001	-18,690.78	
<b>Total for 200407</b>			<b>-18,697.11</b>	<b>\$43,185.47</b>
<b>Activity for 200408</b>				
		MA520	-3.98	
		MS001	12,656.93	
<b>Total for 200408</b>			<b>12,652.95</b>	<b>\$55,838.42</b>
<b>Activity for 200409</b>				
		AP001	29.11	
		MA520	-7.65	

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
			MS001	-7,580.63
<b>Total for 200409</b>			<b>-7,559.17</b>	<b>\$48,279.25</b>
<b>Activity for 200410</b>				
			AP001	10.00
			MA520	-4.56
			MS001	-4,592.63
<b>Total for 200410</b>			<b>-4,587.19</b>	<b>\$43,692.06</b>
<b>Activity for 200411</b>				
			AP001	-9.60
			MA520	-2.71
			MS001	20,556.18
<b>Total for 200411</b>			<b>20,543.87</b>	<b>\$64,235.93</b>
<b>Activity for 200412</b>				
			MA520	-5.32
			MS001	-16,508.31
<b>Total for 200412</b>			<b>-16,513.63</b>	<b>\$47,722.30</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$47,722.30</b>
<b>Total Activity for account #: 154300</b>			<b>-\$16,750.94</b>	
<b>154410 - MINOR MATERIAL</b>				
<b>Beginning Balance</b>				<b>\$17,956.67</b>
<b>Activity for 200301</b>				
			MS001	9,279.09
			PS001	-4,401.00
<b>Total for 200301</b>			<b>4,878.09</b>	<b>\$22,834.76</b>
<b>Activity for 200302</b>				
			MS001	6,972.70
			PS001	-4,997.33
<b>Total for 200302</b>			<b>1,975.37</b>	<b>\$24,810.13</b>
<b>Activity for 200303</b>				
			MS001	5,356.58
			PS001	-5,799.97
<b>Total for 200303</b>			<b>-443.39</b>	<b>\$24,366.74</b>
<b>Activity for 200304</b>				
			MS001	9,477.84
			PS001	-11,217.65



Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200304</b>			<b>-1,739.81</b>	<b>\$22,626.93</b>
<b>Activity for 200305</b>				
		MS001	11,622.53	
		PS001	-16,878.87	
<b>Total for 200305</b>			<b>-5,256.34</b>	<b>\$17,370.59</b>
<b>Activity for 200306</b>				
		MS001	8,684.93	
		PS001	-7,260.62	
<b>Total for 200306</b>			<b>1,424.31</b>	<b>\$18,794.90</b>
<b>Activity for 200307</b>				
		MS001	11,686.08	
		PS001	-5,368.16	
<b>Total for 200307</b>			<b>6,317.92</b>	<b>\$25,112.82</b>
<b>Activity for 200308</b>				
		MS001	10,801.92	
		PS001	-5,684.96	
<b>Total for 200308</b>			<b>5,116.96</b>	<b>\$30,229.78</b>
<b>Activity for 200309</b>				
		MS001	6,082.68	
		PS001	-6,443.85	
<b>Total for 200309</b>			<b>-361.17</b>	<b>\$29,868.61</b>
<b>Activity for 200310</b>				
		MS001	8,409.56	
		PS001	-6,131.31	
<b>Total for 200310</b>			<b>2,278.25</b>	<b>\$32,146.86</b>
<b>Activity for 200311</b>				
		MS001	5,304.56	
		PS001	-9,740.65	
<b>Total for 200311</b>			<b>-4,436.09</b>	<b>\$27,710.77</b>
<b>Activity for 200312</b>				
		MS001	8,440.30	
		PS001	-9,194.54	
<b>Total for 200312</b>			<b>-754.24</b>	<b>\$26,956.53</b>
<b>Activity for 200313</b>				
<b>Total for 200313</b>			<b>0.00</b>	<b>\$26,956.53</b>
<b>Activity for 200401</b>				
		MS001	7,975.72	
		PS001	-5,273.35	

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200401</b>			<b>2,702.37</b>	<b>\$29,658.90</b>
<b>Activity for 200402</b>				
		MS001	8,075.99	
		PS001	-10,166.89	
<b>Total for 200402</b>			<b>-2,090.90</b>	<b>\$27,568.00</b>
<b>Activity for 200403</b>				
		MS001	8,114.35	
		PS001	-11,234.18	
<b>Total for 200403</b>			<b>-3,119.83</b>	<b>\$24,448.17</b>
<b>Activity for 200404</b>				
		MS001	8,321.23	
		PS001	-8,673.57	
<b>Total for 200404</b>			<b>-352.34</b>	<b>\$24,095.83</b>
<b>Activity for 200405</b>				
		MS001	4,919.99	
		PS001	-5,993.67	
<b>Total for 200405</b>			<b>-1,073.68</b>	<b>\$23,022.15</b>
<b>Activity for 200406</b>				
		MS001	8,834.53	
		PS001	-9,284.21	
<b>Total for 200406</b>			<b>-449.68</b>	<b>\$22,572.47</b>
<b>Activity for 200407</b>				
		MS001	7,216.90	
		PS001	-6,194.68	
<b>Total for 200407</b>			<b>1,022.22</b>	<b>\$23,594.69</b>
<b>Activity for 200408</b>				
		MS001	5,101.50	
		PS001	-4,330.35	
<b>Total for 200408</b>			<b>771.15</b>	<b>\$24,365.84</b>
<b>Activity for 200409</b>				
		MS001	8,753.85	
		PS001	-9,357.86	
<b>Total for 200409</b>			<b>-604.01</b>	<b>\$23,761.83</b>
<b>Activity for 200410</b>				
		MS001	7,490.56	
		PS001	-4,996.64	
<b>Total for 200410</b>			<b>2,493.92</b>	<b>\$26,255.75</b>
<b>Activity for 200411</b>				
		MS001	9,064.36	

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
			PS001	-6,818.87
<b>Total for 200411</b>			<b>2,245.49</b>	<b>\$28,501.24</b>
<b>Activity for 200412</b>				
			MS001	4,745.66
			PS001	-4,375.89
<b>Total for 200412</b>			<b>369.77</b>	<b>\$28,871.01</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$28,871.01</b>
<b>Total Activity for account #: 154410</b>			<b>\$10,914.34</b>	
<b>163000 - STORES EXPENSE UNDISTRIBUTED</b>				
<b>Beginning Balance</b>				<b>\$56,485.19</b>
<b>Activity for 200301</b>				
			AL001	29,329.31
			AP001	-3,292.10
			MS001	-7,123.13
<b>Total for 200301</b>			<b>18,914.08</b>	<b>\$75,399.27</b>
<b>Activity for 200302</b>				
			AL001	24,162.55
			AP001	-2,567.25
			MS001	-6,897.65
<b>Total for 200302</b>			<b>14,697.65</b>	<b>\$90,096.92</b>
<b>Activity for 200303</b>				
			AL001	21,943.43
			AP001	-7,166.44
			CA163	-10,081.04
			MA520	76.38
			MS001	-9,995.19
<b>Total for 200303</b>			<b>-5,222.86</b>	<b>\$84,874.06</b>
<b>Activity for 200304</b>				
			AL001	24,108.00
			AP001	-7,013.98
			CA985	-16,717.75
			MA520	319.98
			MS001	-11,388.91
<b>Total for 200304</b>			<b>-10,692.66</b>	<b>\$74,181.40</b>
<b>Activity for 200305</b>				
			AL001	26,507.83
			AP001	-4,456.66
			MA520	4.68
			MS001	-10,608.93

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200305</b>			<b>11,446.92</b>	<b>\$85,628.32</b>
<b>Activity for 200306</b>				
		AL001	18,233.85	
		AP001	-2,073.86	
		CA163	-18,903.04	
		CA941	-4,534.72	
		MS001	-9,912.72	
<b>Total for 200306</b>			<b>-17,190.49</b>	<b>\$68,437.83</b>
<b>Activity for 200307</b>				
		AL001	13,484.17	
		AP001	-263.40	
		MS001	-8,163.08	
<b>Total for 200307</b>			<b>5,057.69</b>	<b>\$73,495.52</b>
<b>Activity for 200308</b>				
		AL001	23,139.89	
		AP001	-2,597.13	
		MA520	16.50	
		MS001	-10,023.66	
<b>Total for 200308</b>			<b>10,535.60</b>	<b>\$84,031.12</b>
<b>Activity for 200309</b>				
		AL001	18,051.29	
		AP001	-1,966.21	
		CA163	-11,305.82	
		MS001	-11,576.89	
<b>Total for 200309</b>			<b>-6,797.63</b>	<b>\$77,233.49</b>
<b>Activity for 200310</b>				
		AL001	19,693.52	
		AP001	-5,158.99	
		MS001	-15,448.60	
<b>Total for 200310</b>			<b>-914.07</b>	<b>\$76,319.42</b>
<b>Activity for 200311</b>				
		AL001	17,544.56	
		AP001	-2,134.26	
		MS001	-5,425.71	
<b>Total for 200311</b>			<b>9,984.59</b>	<b>\$86,304.01</b>
<b>Activity for 200312</b>				
		AL001	16,610.43	
		AP001	-1,371.48	
		CA163	-17,882.48	
		CA623	-78,087.00	
		FA991	74.53	
		MA520	134.22	
		MS001	-6,447.73	
<b>Total for 200312</b>			<b>-86,969.51</b>	<b>-\$665.50</b>

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Activity for 200313</b>				
<b>Total for 200313</b>			<b>0.00</b>	<b>-\$665.50</b>
<b>Activity for 200401</b>				
		AL001	22,137.51	
		AP001	197.42	
		MA522	5.92	
		MS001	-8,424.22	
<b>Total for 200401</b>			<b>13,916.63</b>	<b>\$13,251.13</b>
<b>Activity for 200402</b>				
		AL001	22,534.78	
		AP001	-1,206.66	
		MA520	-48.95	
		MS001	-5,103.78	
<b>Total for 200402</b>			<b>16,175.39</b>	<b>\$29,426.52</b>
<b>Activity for 200403</b>				
		AL001	13,995.13	
		AP001	-1,705.84	
		CA163	-6,596.89	
		MA520	4.65	
		MS001	-10,005.95	
<b>Total for 200403</b>			<b>-4,308.90</b>	<b>\$25,117.62</b>
<b>Activity for 200404</b>				
		AL001	13,923.99	
		AP001	-2,247.80	
		MA520	60.15	
		MS001	-5,577.11	
<b>Total for 200404</b>			<b>6,159.23</b>	<b>\$31,276.85</b>
<b>Activity for 200405</b>				
		AL001	14,817.18	
		AP001	-1,811.53	
		MA520	3.75	
		MS001	-7,187.04	
<b>Total for 200405</b>			<b>5,822.36</b>	<b>\$37,099.21</b>
<b>Activity for 200406</b>				
		AL001	16,247.10	
		AP001	-1,002.22	
		CA163	-10,039.96	
		MA520	8.87	
		MS001	-10,383.64	
		PR001	38.87	
		VH001	11.65	
<b>Total for 200406</b>			<b>-5,119.33</b>	<b>\$31,979.88</b>
<b>Activity for 200407</b>				
		AL001	18,155.85	
		AP001	-7,475.02	

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
		MA520	6.33	
		MS001	-8,277.49	
<b>Total for 200407</b>			<b>2,409.67</b>	<b>\$34,389.55</b>
<b>Activity for 200408</b>				
		AL001	13,618.57	
		AP001	-5,788.14	
		MA520	3.79	
		MS001	-7,771.44	
<b>Total for 200408</b>			<b>62.78</b>	<b>\$34,452.33</b>
<b>Activity for 200409</b>				
		AL001	15,945.80	
		AP001	-4,309.02	
		CA163	-8,037.57	
		MA520	7.52	
		MS001	-7,712.30	
<b>Total for 200409</b>			<b>-4,105.57</b>	<b>\$30,346.76</b>
<b>Activity for 200410</b>				
		AL001	13,992.31	
		AP001	-7,126.49	
		MA520	4.52	
		MS001	-5,985.25	
		PR001	161.36	
<b>Total for 200410</b>			<b>1,046.45</b>	<b>\$31,393.21</b>
<b>Activity for 200411</b>				
		AL001	15,213.56	
		AP001	-5,864.24	
		MA520	2.74	
		MS001	-7,025.83	
		PR001	5.06	
		VH001	46.60	
<b>Total for 200411</b>			<b>2,377.89</b>	<b>\$33,771.10</b>
<b>Activity for 200412</b>				
		AL001	9,386.57	
		AP001	-2,828.70	
		CA623	-13,100.00	
		MA520	5.42	
		MS001	-5,912.21	
<b>Total for 200412</b>			<b>-12,448.92</b>	<b>\$21,322.18</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$21,322.18</b>
<b>Total Activity for account #: 163000</b>			<b><u><u>-\$35,163.01</u></u></b>	

Electric Customer forecast based on the 2004 forecast

	Residential	Commercial	Industrial	OPA	Street Lights	Total
May-05	116374	12978	394	972	253	130971
Jun-05	116179	12893	394	956	252	130674
Jul-05	116598	12981	392	956	251	131178
Aug-05	116143	12980	392	961	251	130727
Sep-05	116021	12986	392	963	250	130612
Oct-05	116749	12991	394	962	250	131346
Nov-05	117027	13050	394	965	250	131686
Dec-05	117299	13040	394	964	249	131946
Jan-06	118020	13064	394	968	249	132695
Feb-06	118112	13216	394	981	248	132951
Mar-06	118166	13194	394	981	248	132983
Apr-06	118319	13168	394	973	248	133102
May-06	118033	13258	394	984	247	132916
Jun-06	117835	13171	394	968	247	132615
Jul-06	118252	13258	392	969	247	133118
Aug-06	117790	13257	392	974	247	132660
Sep-06	117666	13263	392	976	247	132544
Oct-06	118300	13253	394	973	247	133167
Nov-06	118582	13313	394	977	247	133513
Dec-06	118857	13302	394	976	247	133776







# General Ledger Report

Starting Period: 2003 Ending Period: 2004

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Corporation 070 - THE UNION LIGHT HEAT &amp; POWER</b>				
<b>164110 - GAS STORD UNDRGRND CRRNT COLUM</b>				
<b>Beginning Balance</b>				<b>\$3,896,786.23</b>
<b>Activity for 200301</b>				
		ED090	-1,455,213.79	
<b>Total for 200301</b>			<b>-1,455,213.79</b>	<b>\$2,441,572.44</b>
<b>Activity for 200302</b>				
		ED090	-1,186,352.97	
<b>Total for 200302</b>			<b>-1,186,352.97</b>	<b>\$1,255,219.47</b>
<b>Activity for 200303</b>				
		ED090	-26,104.81	
<b>Total for 200303</b>			<b>26,104.81</b>	<b>\$1,281,324.28</b>
<b>Activity for 200304</b>				
		ED090	1,091,973.22	
		ED900	-35,552.00	
<b>Total for 200304</b>			<b>1,056,421.22</b>	<b>\$2,337,745.50</b>
<b>Activity for 200305</b>				
		ED090	914,202.23	
<b>Total for 200305</b>			<b>914,202.23</b>	<b>\$3,251,947.73</b>
<b>Activity for 200306</b>				
		ED090	1,538,486.82	
<b>Total for 200306</b>			<b>1,538,486.82</b>	<b>\$4,790,434.55</b>
<b>Activity for 200307</b>				
		ED090	1,527,125.01	
<b>Total for 200307</b>			<b>1,527,125.01</b>	<b>\$6,317,559.56</b>
<b>Activity for 200308</b>				
		ED090	868,296.88	
<b>Total for 200308</b>			<b>868,296.88</b>	<b>\$7,185,856.44</b>
<b>Activity for 200309</b>				
		ED090	680,583.44	
<b>Total for 200309</b>			<b>680,583.44</b>	<b>\$7,866,439.88</b>

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Activity for 200310</b>				
		ED090	254,886.49	
<b>Total for 200310</b>			<b>254,886.49</b>	<b>\$8,121,326.37</b>
<b>Activity for 200311</b>				
		ED090	-815,344.86	
<b>Total for 200311</b>			<b>-815,344.86</b>	<b>\$7,305,981.51</b>
<b>Activity for 200312</b>				
		ED090	-1,780,256.30	
<b>Total for 200312</b>			<b>-1,780,256.30</b>	<b>\$5,525,725.21</b>
<b>Activity for 200313</b>				
<b>Total for 200313</b>			<b>0.00</b>	<b>\$5,525,725.21</b>
<b>Activity for 200401</b>				
		ED090	-1,988,657.70	
<b>Total for 200401</b>			<b>-1,988,657.70</b>	<b>\$3,537,067.51</b>
<b>Activity for 200402</b>				
		ED090	-936,838.15	
<b>Total for 200402</b>			<b>-936,838.15</b>	<b>\$2,600,229.36</b>
<b>Activity for 200403</b>				
		ED090	-51,432.03	
<b>Total for 200403</b>			<b>-51,432.03</b>	<b>\$2,548,797.33</b>
<b>Activity for 200404</b>				
		ED090	830,580.03	
<b>Total for 200404</b>			<b>830,580.03</b>	<b>\$3,379,377.36</b>
<b>Activity for 200405</b>				
		ED090	1,103,440.32	
<b>Total for 200405</b>			<b>1,103,440.32</b>	<b>\$4,482,817.68</b>
<b>Activity for 200406</b>				
		ED090	972,759.69	
<b>Total for 200406</b>			<b>972,759.69</b>	<b>\$5,455,577.37</b>
<b>Activity for 200407</b>				
		ED090	899,160.94	
<b>Total for 200407</b>			<b>899,160.94</b>	<b>\$6,354,738.31</b>
<b>Activity for 200408</b>				
		ED090	1,358,149.44	

Account Number	Accounting Period	Journal Entry Number	Activity	Balance
<b>Total for 200408</b>			<b>1,358,149.44</b>	<b>\$7,712,887.75</b>
<b>Activity for 200409</b>				
		ED090	579,950.28	
<b>Total for 200409</b>			<b>579,950.28</b>	<b>\$8,292,838.03</b>
<b>Activity for 200410</b>				
		ED090	-517,311.37	
<b>Total for 200410</b>			<b>-517,311.37</b>	<b>\$7,775,526.66</b>
<b>Activity for 200411</b>				
		ED090	-531,033.84	
<b>Total for 200411</b>			<b>-531,033.84</b>	<b>\$7,244,492.82</b>
<b>Activity for 200412</b>				
		ED090	-1,141,895.73	
<b>Total for 200412</b>			<b>-1,141,895.73</b>	<b>\$6,102,597.09</b>
<b>Activity for 200413</b>				
<b>Total for 200413</b>			<b>0.00</b>	<b>\$6,102,597.09</b>
<b>Total Activity for account #: 164110</b>			<b>\$2,205,810.86</b>	

UNION LIGHT HEAT & POWER COMPANY  
 COMMONWEALTH OF KENTUCKY - REVENUE CABINET  
 2004 ACCRUAL - MAINTENANCE FEE  
 JE RA005

Last Invoice Paid/Amount  
 Total Monthly Expense  
 Intrastate Gross Earnings Amount - 2003/2002  
 2003/2002 Gas/Electric Split Percentages  
 JE RA005

June 2003	
\$	557,810.97
\$	46,484.25
\$	305,985,171
	73.52%
\$	26.48%

June 2004	
\$	569,540.66
\$	47,461.72
\$	329,977,207
	66.73%
\$	33.27%
\$	380,054.48
\$	189,486.18

	Debit		Credit	Payments		Corrections	BDMS Acct Bal
	Account	Work Code					
	928000-elec	REGCOMFEES	165210	165210			165210
	928090-gas	REGCOMFEEG	16521	16521			278,905.47
Beginning Balance							
Month							
January	34,175.22		(46,484.25)				232,421.22
February	34,175.22		(46,484.25)				185,936.97
March	34,175.22		(46,484.25)				139,452.72
April	21,550.10	(1)	(46,484.25)				92,968.47
May	31,018.94		(46,484.25)				46,484.22
June	31,018.92		(46,484.25)	569,540.66	(2)		569,540.66
July	31,671.21		(47,461.72)				522,078.94
August	31,671.21		(47,461.72)				474,617.22
September	31,671.21		(47,461.72)				427,155.50
October	31,671.21		(47,461.72)				379,693.78
November	31,671.21		(47,461.72)				332,232.06
December	31,671.21		(47,461.72)				284,770.34
Total Annual Accrual	376,140.88		(563,675.79)	569,540.66			284,770.34
Balance							

(1) Includes adjustment to reflect 2003 gas/electric allocation split for Jan, Feb and March.

THE ULH&P COMPANY  
 Calculation of ADIT Balances by Month  
 January 2005 through September 2006

KyPSC Case No. 2005-00042  
 ULH&P Case No. 2005-00042  
 KyPSC-DR-03-004(i)

Account	Gas			Electric			Non-Utility			Total ADIT (a)
	Account 190	Account 282	Account 283	Account 190	Account 282	Account 283	Account 190	Account 282	Account 283	
Balance - December 2004	2,103,355	(27,084,740)	(3,155,511)	3,214,970	(32,929,872)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(61,637,128)
Activity		(19,000)	1,014,000		392,158					
Balance - January 2005	2,103,355	(27,203,740)	(2,141,511)	3,214,970	(32,537,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(57,130,000)
Activity		(18,000)	(929,000)		(377,000)					
Balance - February 2005	2,103,355	(27,321,740)	(3,070,511)	3,214,970	(32,914,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(56,549,000)
Activity		(15,000)	(1,161,000)		(89,985,000)					
Balance - March 2005	2,103,355	(27,436,740)	(4,231,511)	3,214,970	(122,899,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(149,805,000)
Activity		(15,000)	(1,555,000)		148,000					
Balance - April 2005	2,103,355	(27,551,740)	(5,786,511)	3,214,970	(122,751,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(151,324,000)
Activity		(15,000)	(915,000)		105,000					
Balance - May 2005	2,103,355	(27,666,740)	(6,701,511)	3,214,970	(122,646,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(152,246,000)
Activity		(15,000)	(9,000)		105,000					
Balance - June 2005	2,103,355	(27,781,740)	(6,740,511)	3,214,970	(122,541,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(152,261,000)
Activity		(15,000)	43,000		122,000					
Balance - July 2005	2,103,355	(27,896,740)	(6,667,511)	3,214,970	(122,419,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(152,208,000)
Activity		(13,000)	23,000		119,000					
Balance - August 2005	2,103,355	(28,009,740)	(6,644,511)	3,214,970	(122,300,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(152,176,000)
Activity		(12,000)	82,000		88,000					
Balance - September 2005	2,103,355	(28,121,740)	(6,552,511)	3,214,970	(122,212,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(152,105,000)
Activity		(11,000)	449,000		106,000					
Balance - October 2005	2,103,355	(28,232,740)	(6,103,511)	3,214,970	(122,106,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(151,658,000)
Activity		(109,000)	1,118,000		147,000					
Balance - November 2005	2,103,355	(28,341,740)	(4,985,511)	3,214,970	(121,959,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(150,499,000)
Activity		(108,000)	2,048,000		195,000					
Balance - December 2005	2,103,355	(28,449,740)	(2,937,511)	3,214,970	(121,764,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(148,361,000)
Activity		(197,000)	865,000		(45,000)					
Balance - January 2006	2,103,355	(28,646,740)	(2,072,511)	3,214,970	(121,809,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(147,735,000)
Activity		(197,000)	(798,000)		(64,000)					
Balance - February 2006	2,103,355	(28,843,740)	(2,870,511)	3,214,970	(121,873,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(148,791,000)
Activity		(195,000)	(1,379,000)		(145,000)					
Balance - March 2006	2,103,355	(29,039,740)	(4,249,511)	3,214,970	(122,018,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(150,508,000)
Activity		(195,000)	(1,627,000)		(175,000)					
Balance - April 2006	2,103,355	(29,234,740)	(5,876,511)	3,214,970	(122,193,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(152,502,000)
Activity		(195,000)	(867,000)		(119,000)					
Balance - May 2006	2,103,355	(29,429,740)	(6,743,511)	3,214,970	(122,312,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(153,680,000)
Activity		(195,000)	19,000		(103,000)					
Balance - June 2006	2,103,355	(29,624,740)	(6,724,511)	3,214,970	(122,415,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(153,956,000)
Activity		(193,000)	32,000		(87,000)					
Balance - July 2006	2,103,355	(29,817,740)	(6,692,511)	3,214,970	(122,502,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(154,201,000)
Activity		(192,000)	20,000		(84,000)					
Balance - August 2006	2,103,355	(30,009,740)	(6,672,511)	3,214,970	(122,586,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(154,454,000)
Activity		(191,000)	87,000		(91,000)					
Balance - September 2006	2,103,355	(30,200,740)	(6,585,511)	3,214,970	(122,677,714)	(1,323,917)	1,687,015	(123,395)	(1,323,917)	(154,646,000)

(a) Per forecasted Balance Sheet.  
 (b) Gas deferrals per forecasted income tax data. Remaining change in ADIT was forced into Electric Account 282.  
 (c) Highlighted numbers represent corrected amounts from original filing.

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
 BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04
403200	DEPR	403	Gas Depreciation Expense	8,190,501	625,127	628,475	632,184	672,562	651,595	651,207	655,331
404200	DEPR	404	Amortization Limited Term Gas	472,899	67,279	67,280	67,422	67,441	67,441	67,864	68,172
405200	DEPR	405	Amortization Other Gas Plant	0	0	0	0	0	0	0	0
408140	OTHX	408	Kentucky Property Tax	1,249,827	130,500	130,500	130,500	(607,500)	130,500	130,500	209,827
408200	OTHX	408	West Virginia Property Tax	(56,673)	2,500	2,500	2,500	(64,173)	0	0	0
408230	OTHX	408	West Virginia License Tax	275	275	0	0	0	0	0	0
408419	OTHX	408	Social Security Taxes	565,058	41,681	41,768	47,311	42,871	47,654	39,842	40,933
408480	OTHX	408	Indiana Highway Use	9	9	9	0	0	0	0	0
408500	OTHX	408	Federal Highway Use	3,426	0	0	3,426	0	0	0	0
408520	OTHX	408	Ohio Highway Use	58	41	0	0	0	17	0	0
408540	OTHX	408	Kentucky Highway Use	1,464	658	0	0	0	806	0	0
409200	FIT	409	Federal Income Taxes	152,563	(264,336)	(380,055)	(239,940)	(1,796,817)	247,823	540,106	2,730,785
409240	FIT	409	Federal Income Taxes	0	0	0	0	0	0	0	0
409880	FIT	409	Kentucky Income Taxes	(1,224,565)	(27,160)	(64,335)	(29,381)	(414,168)	108,467	463,996	(1,085,984)
410410	FIT	410	Taxes Alloc From Serv Co - Gas	164,575	0	0	0	0	0	0	164,575
410420	FIT	410	Federal Income Tax	5,485,015	283,950	281,338	263,463	770,852	219,709	313,968	103,735
410512	FIT	410	State Income Tax	1,101,180	39,930	34,114	34,661	165,181	23,404	74,595	(110,705)
410514	FIT	410	Def Fit - Non-Cash Ovhd - Gas	0	0	0	0	0	0	0	0
410522	FIT	410	Def Sit - Plant Misc - Gas	0	0	0	0	0	0	0	0
410524	FIT	410	Def Sit - Plant Misc - Gas	0	0	0	0	0	0	0	0
410980	FIT	410	Taxes Alloc From Serv Co - Gas	(23,860)	0	0	0	0	0	0	(23,860)
411410	FIT	411	Federal Income Tax	1,381,790	(32,284)	(46,211)	(51,873)	1,271,572	(318,565)	(693,707)	1,252,836
411430	FIT	411	State Income Tax	243,125	(5,036)	(8,624)	(10,080)	330,363	(78,684)	(40,742)	55,928
411980	FIT	411	Amortization of ITC	(42,309)	(6,382)	(6,382)	(6,382)	(6,382)	(6,382)	(4,020)	(6,379)
415100	REV	415	Taxes Alloc From Serv Co - Gas	(255,872)	0	0	0	0	0	0	(255,872)
415110	REV	415	Other Inc - Misc Gas Jobbing Rev	2,168	667	100	50	117	717	217	300
415210	REV	415	Other Inc - Rev Cust Prop - Third Party	9,000	1,800	0	2,160	2,520	0	1,440	1,080
415300	REV	415	Other Inc - Rev Inst Gas Serv	1,090	390	180	0	315	205	(500)	500
416100	OTH	416	Gas Jobbing - Miscellaneous	207,298	18,677	56,323	2,030,603	54,597	12,228	25,546	39,927
416110	OTH	416	Gas Jobbing - Cust Prop Third Party	6,456	(935)	603	1,432	210	(452)	669	4,929
416150	OTH	416	Gas Jobbing - Lighting Pilot	4,446	1,045	1,848	1,753	(984)	275	693	16
416200	OTH	416	Gas Jobbing - Renew Service	165	(174)	81	31	35	144	23	25
416300	OTH	416	Gas Jobbing - Install Service	4,830	0	483	485	718	1,760	833	551
416392	AGO	426	Gas Jobbing - Placement CATV	286	0	94	0	110	92	0	0
480400	REV	480	Sale of AVR Fees	44,658	8,028	7,809	14,527	852	10,774	8,603	8,592
480410	REV	480	Residential Sales Gas	107,915	13,467	12,550	2,048,432	15,352	15,284	17,962	18,773
481400	REV	481	Commercial Sales Gas	78,679,422	2,337,602	2,111,364	2,030,603	78,000	2,451,861	4,848,007	10,499,553
481410	REV	481	Commercial Unbilled Gas	690,000	14,000	69,000	36,000	842,809	975,000	2,350,000	3,882,000
481450	REV	481	Industrial Sales Gas	31,009,042	958,594	875,955	892,311	31,000	1,024,136	1,921,248	4,132,989
481460	REV	481	Industrial Unbilled Gas	(146,000)	(97,000)	55,000	12,000	31,000	304,000	674,000	1,423,000
482400	REV	482	Public St & Hgwy Lighting Gas	4,354,623	91,536	74,119	354,601	169,803	165,884	284,842	553,838
482450	REV	482	Other Sales To Pub Authority G	(93,000)	(20,000)	(9,000)	42,000	1,000	64,000	47,000	189,000
482460	REV	482	Other Sales To Pub Auth Unbill	517	201	(57)	69	68	83	85	85
				5,098,315	126,950	87,765	88,013	89,762	128,150	307,101	695,574
				(68,000)	(10,000)	13,000	(4,000)	32,000	73,000	143,000	241,000

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
 BASE PERIOD  
 DATA: "X" BASE PERIOD FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04
484000	REV	484	Int'r Departmental Sales Gas	59,873	403	354	461	212	1,186	4,423	8,624
487000	REV	487	Late Payment Charge	0	0	0	0	0	0	0	0
488010	REV	488	Misc Service Revenue	15,105	15	15	15	15	15	15	15
488020	REV	488	Misc Rev Reconm Charges Gas	9,207	1,414	1,216	1,350	1,388	1,980	1,137	722
488030	REV	488	Misc Gas Rev Erlanger Gas Pit	490,301	29,889	29,889	29,889	29,889	29,889	29,889	310,967
488040	REV	488	Misc Rev Cust Diversn Exp	51	0	0	0	0	26	0	25
488060	REV	488	Misc Rev Bad Check Charge	5,986	1,111	941	770	892	836	692	754
489000	REV	489	Rev Transp Gas Of Others	27,829	3,767	3,825	3,482	3,880	3,811	4,475	4,589
489010	REV	489	Rev Transp of Gas - Assoc Co	383,796	54,828	54,828	54,828	54,828	54,828	54,828	54,828
489040	REV	489	Rev Transp Gas - Fuel Oil Repl	1,118,230	84,821	77,140	87,831	85,521	100,848	84,734	122,335
489110	REV	489	Rev Firm Transp Agreements - C	366,988	15,433	15,422	16,693	16,886	23,148	33,714	53,692
489115	REV	489	Comm Rev Transp - Unbilled	27,000	(4,000)	3,000	0	0	5,000	6,000	17,000
489120	REV	489	Rev Firm Transp Agreements - I	1,957,567	125,097	114,513	124,934	126,978	156,474	210,975	183,596
489125	REV	489	Ind Rev Transp-Unbilled	79,000	3,000	0	(3,000)	11,000	22,000	22,000	24,000
489130	REV	489	Rev Firm Transp Agree - Other	299,854	5,963	5,561	5,622	6,282	16,745	29,172	43,509
489135	REV	489	Other Rev Transp - Unbilled	21,000	(1,000)	(2,000)	0	3,000	0	11,000	10,000
489140	REV	489	Rev Inter Trans - Metered Pool	25	0	10	0	0	5	5	5
4893040	REV	489	Rent Land & Buildings - Assoc	19,936	2,848	2,848	2,848	2,848	2,848	2,848	2,848
489520	REV	489	Sales Use Tax Collect Fee	7,101	(4,942)	(338)	178	3,974	1,672	4,091	2,466
495030	REV	495	Sales Use Tax Collect Fee	0	0	0	0	0	0	0	0
711000	PO	711	Gas Boiler Labor	2,141	37	49	46	65	229	367	1,348
712000	PO	712	Gas Production - Other Expense	1,229	81	99	12	87	99	447	404
717000	PO	717	Liquid Petroleum Gas Expense	93,996	4,707	6,580	7,710	4,971	5,845	5,428	7,123
728003	PO	728	Liquid Petroleum Gas - Erlanger/Constance	(53,362)	0	0	(67,245)	0	0	0	13,863
735000	PO	735	Gas Miscellaneous Prod Expense	6,760	294	393	191	71	284	200	3,713
742000	PM	742	Maint Production Equipment	7,148	198	171	598	1,449	2,638	357	1,737
801000	Fuel	801	Natural Gas Field Line Purchase	78,720,249	1,573,391	1,524,598	1,511,247	1,455,906	2,834,044	7,987,422	15,640,641
805000	Fuel	805	Unrecovered Purch Gas Adjustment	(7,665,868)	60,289	219,389	305,488	115,420	(951,616)	(3,236,068)	(4,198,750)
805200	Fuel	805	Purchase Gas Cost Unbilled Rev	7,544,584	(212,062)	39,566	7,199	34,985	983,637	2,393,220	4,298,049
807000	PO	807	Gas Purchased Expenses	302,532	17,813	19,533	16,565	19,132	18,960	30,475	33,006
807010	PO	807	Gas Purchased Expenses - Inter	38,645	4,963	4,823	5,228	5,153	5,823	5,929	6,726
859000	TO	859	Other Expenses	(26,413)	0	0	0	0	0	0	(26,413)
870000	DO	870	Diet Supervision & Engineering	153,492	9,126	7,874	10,273	10,050	9,520	10,059	9,144
871000	DO	871	Distribution Load Dispatching	66,173	4,687	3,525	3,789	4,748	6,562	5,110	6,173
874000	DO	874	Mains And Services	1,056,840	55,855	60,368	77,672	61,981	63,637	70,056	69,255
875000	DO	875	Measuring & Reg Stations - Gen	59,087	3,672	3,071	4,297	9,988	6,853	3,905	6,003
876000	DO	876	Measuring & Reg Stations - Ind	19,435	681	616	740	914	973	1,417	816
878000	DO	878	Meter And House Regulators	(46,075)	(19,797)	41,544	(79,820)	(6,584)	(88,125)	(70,123)	(9,501)
880000	DO	880	Customer Installations	667,062	43,049	80,503	50,629	42,144	41,852	45,086	43,236
881020	DO	881	Gas Distribution Other Expense	944,477	51,167	79,876	61,073	53,353	62,508	54,818	135,217
881030	DO	881	Rents Intenco - Buildings	95,193	13,599	13,599	13,599	13,599	13,599	13,599	13,599
881040	DO	881	Rents Intenco - Stores	57,946	8,278	8,278	8,278	8,278	8,278	8,278	8,278
885000	DM	885	Rents Intenco - Microwave	72,975	10,425	10,425	10,425	10,425	10,425	10,425	10,425
887000	DM	887	Maint- Supervision & Engineeri	53,155	5,604	4,768	5,287	6,027	5,437	5,500	5,282
887000	DM	887	Maintenance Of Mains	894,225	76,926	66,143	28,293	59,839	52,219	59,207	123,347
889000	DM	889	Maint- Measuring & Reg Stat -	50,909	2,109	2,640	8,777	4,391	9,090	3,618	5,043



THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
 BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04
890000	DM	890	Maint- Measuring & Reg Stat -	0	0	0	0	0	0	0	0
892000	DM	892	Maintenance Of Services	288,539	33,451	34,853	34,389	26,453	23,594	12,327	16,826
893000	DM	893	Maintenance Of Meters & House	143,804	18,937	20,278	23,712	23,164	24,758	14,491	18,464
894000	DM	894	Maint - Other Distribution Equipment	(84,335)	4,214	(67,192)	(5,214)	4,307	(3,052)	2,650	(2,107)
901000	AGO	901	Supvn Cust Bill & Coll	69,671	7,097	8,738	7,998	7,985	9,269	7,599	9,287
902000	AGO	902	Billg Clns Meter Reading	566,079	48,308	46,012	48,041	47,788	47,842	46,634	45,366
903000	AGO	903	Marketing Operations	1,764,689	99,364	115,885	106,136	114,608	138,950	238,693	142,785
904002	AGO	904	Loss on Sale of A/R	1,225,134	87,103	90,900	(12,371)	83,498	80,478	111,452	179,289
905000	AGO	905	Cust Reltns Billg & Coll	50,575	0	365	328	378	515	445	48,258
907000	AGO	907	Marketing Cust Asst	46,056	5,218	5,413	6,320	8,720	8,321	6,421	5,643
908000	AGO	908	Customer Assistance	98,658	5,668	5,490	5,575	6,278	6,080	5,672	4,161
909000	AGO	909	Community Affairs	20,820	0	0	0	0	0	0	0
910000	AGO	910	Misc Cust Serv and Info	189,048	13,819	10,680	15,432	13,726	13,825	16,822	24,066
911000	AGO	911	Marketing Operations	72,790	3,863	2,583	2,893	3,420	3,557	4,002	4,369
912000	AGO	912	Energy Marketing	42	7	10	0	7	5	7	6
913000	AGO	913	Marketing/Customer Reltns	10,671	2,474	321	0	0	0	3,216	64
916000	AGO	916	Miscellaneous Sales Exp	1,366,579	35,922	31,060	28,556	30,599	42,144	(541,250)	187,548
920000	AGO	920	Admin & General Labor	2,268,105	146,462	189,879	264,246	196,987	212,074	170,104	114,034
921000	AGO	921	Admin & Gen Off Suppl & Exp	918,277	44,295	47,289	53,079	29,047	31,478	55,420	119,418
923000	AGO	923	Special Services	896,587	235,614	43,166	60,974	31,378	70,979	77,903	36,791
924000	AGO	924	Property Insurance	0	0	0	0	0	0	0	0
925000	AGO	925	Injuries & Damages	647,681	16,827	124,707	13,539	6,810	(13,624)	479,965	(1,103)
926110	AGO	926	Empl Pension & Benefits	2,630,682	212,383	215,443	220,103	221,169	233,867	203,209	46,532
926140	AGO	926	Pension Cost Adj - Cr	37,752	4,719	4,719	4,719	4,719	4,719	4,719	4,719
928000	AGO	928	State Reg Comm Proceedings	266,024	25,394	25,719	25,719	25,719	25,719	25,719	25,719
929110	AGO	929	Service Used By Own Dept Cr -	26,035	0	0	0	0	0	0	0
929130	AGO	929	Lobbying Overheads	(30,533)	(547)	(512)	(771)	(528)	(2,328)	(7,934)	(18,212)
930202	AGO	930	General & Misc Media	151,447	10,413	25,405	10,678	1,870	10,571	16,711	13,522
930290	AGO	930	General Misc	59,874	10,984	6,679	6,889	6,344	7,988	7,521	13,469
931000	AGO	931	Rentals - Intercor	786,172	79,257	68,192	69,570	69,914	76,439	69,365	88,623
931290	AGO	931	Rentals - Intercor	46,823	6,689	6,689	6,689	6,689	6,689	6,689	6,689
935000	AGM	935	Maint Of General Plant	163,827	12,394	18,340	13,923	15,360	11,089	16,342	26,480
				240,084,384	7,504,675	7,604,847	7,644,260	7,048,931	10,836,940	21,140,300	43,719,461

THE UNION LIGHT, HEAT AND POWER COMPANY  
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 BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05
403200	DEPR	403	Gas Depreciation Expense	729,000	731,000	739,000	739,000	736,000
404200	DEPR	404	Amortization Limited Term Gas	0	0	0	0	0
405200	DEPR	405	Amortization Other Gas Plant	0	0	0	0	0
408140	OTH TX	408	Kentucky Property Tax	199,000	199,000	199,000	199,000	199,000
408200	OTH TX	408	West Virginia Property Tax	0	0	0	0	0
408230	OTH TX	408	West Virginia License Tax	0	0	0	0	0
408419	OTH TX	408	Social Security Taxes	58,000	54,000	49,000	51,000	51,000
408480	OTH TX	408	Indiana Highway Use	0	0	0	0	0
408500	OTH TX	408	Federal Highway Use	0	0	0	0	0
408520	OTH TX	408	Ohio Highway Use	0	0	0	0	0
408540	OTH TX	408	Kentucky Highway Use	0	0	0	0	0
409200	FIT	409	Federal Income Taxes	2,125,000	178,000	(445,000)	(1,358,000)	(1,185,000)
409210	FIT	409	Federal Income Taxes	0	0	0	0	0
409240	FIT	409	Kentucky Income Taxes	546,000	46,000	(115,000)	(349,000)	(304,000)
409980	FIT	409	Taxes Alloc From Serv Co - Gas	0	0	0	0	0
410410	FIT	410	Federal Income Tax	(716,000)	829,000	1,011,000	1,326,000	818,000
410420	FIT	410	State Income Tax	(184,000)	213,000	260,000	341,000	210,000
410512	FIT	410	Def Fil - Non-Cash Ovhd - Gas	0	0	0	0	0
410514	FIT	410	Def Fil - Plant Misc - Gas	0	0	0	0	0
410522	FIT	410	Def Sit - Non-Cash Ovhd - Gas	0	0	0	0	0
410524	FIT	410	Def Sit - Plant Misc - Gas	0	0	0	0	0
410980	FIT	410	Taxes Alloc From Serv Co - Gas	0	0	0	0	0
411410	FIT	411	Federal Income Tax	0	0	0	0	0
411420	FIT	411	State Income Tax	0	0	0	0	0
411430	FIT	411	Amortization of ITC	0	0	0	0	0
411980	FIT	411	Taxes Alloc From Serv Co - Gas	0	0	0	0	0
415700	REV	415	Other Inc - Misc Gas Jobbing Rev	0	0	0	0	0
415110	REV	415	Other Inc - Rev Cust Prop - Third Party	0	0	0	0	0
415210	REV	415	Other Inc - Rev Inst Gas Serv	0	0	0	0	0
415300	REV	415	Other Inc-Rev Track Assoc CATV	0	0	0	0	0
416100	OTH	416	Gas Jobbing - Miscellaneous	0	0	0	0	0
416110	OTH	416	Gas Jobbing - Cust Prop Third Party	0	0	0	0	0
416150	OTH	416	Gas Jobbing - Lighting Pilot	0	0	0	0	0
416200	OTH	416	Gas Jobbing - Renew Service	0	0	0	0	0
416210	OTH	416	Gas Jobbing - Install Service	0	0	0	0	0
416300	OTH	416	Gas Jobbing - Placement CATV	0	0	0	0	0
426092	AGO	426	Sale of A/R Fees	0	0	0	0	0
480400	REV	480	Residential Sales Gas	17,511,000	14,881,000	11,033,000	6,112,000	2,815,000
480410	REV	480	Residential Unbilled Gas	2,710,000	(1,753,000)	(2,261,000)	(3,262,000)	(2,148,000)
481400	REV	481	Commercial Sales Gas	6,919,000	5,858,000	4,454,000	2,209,000	921,000
481410	REV	481	Commercial Unbilled Gas	596,000	(483,000)	(892,000)	(1,147,000)	(622,000)
481450	REV	481	Industrial Sales Gas	855,000	758,000	566,000	325,000	156,000
481460	REV	481	Industrial Unbilled Gas	85,000	(93,000)	(101,000)	(175,000)	(133,000)
482400	REV	482	Public St & Hgwy Lighting Gas	1,268,000	1,037,000	774,000	370,000	127,000
482450	REV	482	Other Sales To Pub Authority G	130,000	(130,000)	(208,000)	(201,000)	(167,000)
482460	REV	482	Other Sales To Pub Auth Unbill	0	0	0	0	0

THE UNION LIGHT, HEAT AND POWER COMPANY  
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 BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05
484000	REV	484	Inter Departmental Sales Gas	16,000	12,000	8,000	6,000	2,000
487000	REV	487	Late Payment Charge	0	0	0	0	0
488010	REV	488	Misc Service Revenue	3,000	3,000	3,000	3,000	3,000
488020	REV	488	Misc Rev Reconn Charges Gas	0	0	0	0	0
488030	REV	488	Misc Gas Rev Erchanger Gas Pit	0	0	0	0	0
488040	REV	488	Misc Rev Cust Diversn Exp	0	0	0	0	0
488060	REV	488	Misc Rev Bad Check Charge	0	0	0	0	0
489000	REV	489	Rev Transp Gas Of Others	0	0	0	0	0
489010	REV	489	Rev Transp of Gas - Assoc Co	0	0	0	0	0
489040	REV	489	Rev Transp Gas - Fuel Oil Repl	101,000	102,000	97,000	92,000	83,000
489110	REV	489	Rev Firm Transp Agreements - C	53,000	51,000	43,000	28,000	17,000
489115	REV	489	Comm Rev Transp - Unbilled	0	0	0	0	0
489120	REV	489	Rev Firm Transp Agreements - I	237,000	239,000	197,000	144,000	98,000
489125	REV	489	Ind Rev Transp - Unbilled	0	0	0	0	0
489130	REV	489	Rev Firm Transp Agree - Other	55,000	51,000	42,000	26,000	13,000
489135	REV	489	Other Rev Transp - Unbilled	0	0	0	0	0
489140	REV	489	Rev Inter Trans - Metered Pool	0	0	0	0	0
493040	REV	493	Rent Land & Buildings - Assoc	0	0	0	0	0
495020	REV	495	Sales Use Tax Collect Fee	0	0	0	0	0
495030	REV	495	Sales Use Tax Collect Fee	0	0	0	0	0
711000	PO	711	Gas Boiler Labor	0	0	0	0	0
712000	PO	712	Gas Production - Other Expense	0	0	0	0	0
717000	PO	717	Liquid Petroleum Gas Expense	11,816	12,088	9,537	9,321	9,070
728003	PO	728	Liquid Petroleum Gas - Erchanger/Constant	0	0	0	0	0
735000	PM	735	Gas Miscellaneous Prod Expense	327	344	299	327	317
742000	PM	742	Maint Production Equipment	0	0	0	0	0
801000	Fuel	801	Natural Gas Field Line Purchase	22,638,000	14,047,000	8,747,000	1,451,000	(690,000)
805000	Fuel	805	Unrecovered Purch Gas Adjustment	0	0	0	0	0
805200	Fuel	805	Purchase Gas Cost Unbilled Rev	0	0	0	0	0
807000	PO	807	Gas Purchased Expenses	28,083	37,739	26,779	27,338	27,109
807010	PO	807	Gas Purchased Expenses - Inter	0	0	0	0	0
859000	TO	859	Other Expenses	0	0	0	0	0
870000	DO	870	Dist Supervision & Engineering	18,838	17,135	17,106	17,210	17,127
871000	DO	871	Distribution Load Dispatching	6,443	6,150	6,335	6,322	6,329
874000	DO	874	Mains And Services	147,515	166,734	97,747	96,400	89,820
875000	DO	875	Measuring & Reg Stations - Gen	4,265	4,366	4,155	4,351	4,281
876000	DO	876	Measuring & Reg Stations - Ind	2,645	2,693	2,585	2,691	2,664
878000	DO	878	Meter And House Regulators	36,085	39,072	24,035	30,265	36,874
879000	DO	879	Customer Installations	55,753	67,896	55,245	76,625	65,034
880000	DO	880	Gas Distribution Other Expense	94,798	86,399	93,666	84,271	85,131
881020	DO	881	Rents Interco - Buildings	0	0	0	0	0
881030	DO	881	Rents Interco - Stores	0	0	0	0	0
881040	DO	881	Rents Interco - Microwave	0	0	0	0	0
885000	DM	885	Maint- Supervision & Engineerl	3,673	2,858	2,884	2,918	2,907
887000	DM	887	Maintenance Of Mains	118,208	90,584	105,731	91,023	121,705
889000	DM	889	Maint- Measuring & Reg Stat -	3,090	3,245	2,822	3,080	2,894

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Jan-05	Feb-05	Mar-05	Apr-05	May-05
890000	DM	890	Maint- Measuring & Reg Stat -	0	0	0	0	0
892000	DM	892	Maintenance Of Services	13,003	12,689	15,186	32,743	33,025
893000	DM	893	Maintenance Of Meters & House	0	0	0	0	0
894000	DM	894	Maint - Other Distribution Equipment	24,403	(5,802)	(32,445)	(1,226)	(2,871)
901000	AGO	901	Supvn Cust Bill & Coll	4,239	1,913	1,863	1,839	1,824
902000	AGO	902	Billg Clnrs Meter Reading	47,618	48,023	44,304	46,377	46,766
903000	AGO	903	Marketing Operations	173,318	160,087	156,424	165,884	152,565
904002	AGO	904	Loss on Sale of A/R	120,957	120,957	120,957	120,957	120,957
905000	AGO	905	Cust Reltns Billg & Coll	70	54	54	54	54
907000	AGO	907	Marketing Cust Asst.	0	0	0	0	0
908000	AGO	908	Customer Assistance	11,346	11,348	11,666	11,689	11,687
909000	AGO	909	Community Affairs	4,164	4,164	4,164	4,164	4,164
910000	AGO	910	Misc Cust Serv and Info	15,560	15,487	15,741	15,293	18,597
911000	AGO	911	Marketing Operations	9,505	9,503	9,699	9,698	9,698
912000	AGO	912	Energy Marketing	0	0	0	0	0
913000	AGO	913	Marketing/Customer Reltns	919	919	919	919	919
916090	AGO	916	Miscellaneous Sales Exp	452,000	430,000	340,000	216,000	104,000
920000	AGO	920	Admin & General Labor	221,889	178,166	185,670	204,374	185,220
921000	AGO	921	Admin & Gen Off Suppl & Exp	123,095	102,011	110,073	99,332	103,740
923000	AGO	923	Special Services	71,930	67,237	68,111	68,618	62,886
924000	AGO	924	Property Insurance	0	0	0	0	0
925000	AGO	925	Injuries & Damages	4,112	4,112	4,112	4,112	4,112
926110	AGO	926	Empl Pension & Benefits	265,134	269,112	243,652	246,851	253,227
926140	AGO	926	Pension Cost Adj - Cr	4,719	0	0	0	0
928000	AGO	928	State Reg Comm Proceedings	27,088	14,807	14,807	14,807	14,807
928002	AGO	928	State Reg Comm Proceedings	5,207	5,207	5,207	5,207	5,207
929110	AGO	929	Service Used By Own Dept Cr -	0	0	0	0	0
929130	AGO	929	Lobbying Overheads	0	0	0	0	0
930202	AGO	930	General & Misc Media	12,539	14,151	11,370	12,847	11,370
930290	AGO	930	General Misc	0	0	0	0	0
931000	AGO	931	Rents	57,303	50,149	52,149	53,023	52,186
931290	AGO	931	Rents - Interco	0	0	0	0	0
935000	AGM	935	Maint Of General Plant	9,537	9,192	9,630	9,651	9,879
				58,144,994	38,893,789	26,043,459	8,727,365	2,675,363

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ACCOUNTTYPE	(AII)	ACCTDESC	200406	200407	200408	200410	200411	200412	Grand Total
403200	(AII)	Gas Depreciation Expense	\$625,127.19	\$628,474.71	\$632,183.77	\$651,595.21	\$651,207.23	\$655,331.25	\$4,516,501.42
404200	(AII)	Amortization Limited Term Gas	\$67,279.53	\$67,279.50	\$67,422.44	\$67,440.60	\$67,863.73	\$68,171.58	\$472,897.97
408140	(AII)	KENTUCKY PROPERTY TAX - GAS	\$130,500.00	\$130,500.00	\$130,500.00	\$130,500.00	\$130,500.00	\$209,826.88	\$254,826.88
408200	(AII)	WEST VIRGINIA LICENSE TAX - GA	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$275.00
408230	(AII)	WEST VIRGINIA LICENSE TAX	\$275.00						\$275.00
408419	(AII)	SOCIAL SECURITY TAXES	\$41,661.44	\$41,765.52	\$47,311.73	\$47,654.16	\$39,842.90	\$40,932.95	\$302,059.48
408480	(AII)	INDIANA HIGHWAY USE - GAS	\$8.46			\$31			\$8.77
408500	(AII)	FEDERAL HWY USE TAX - GAS		\$3,426.00					\$3,426.00
408520	(AII)	OHIO HIGHWAY USE - GAS	\$41.16		\$17.44				\$58.60
408540	(AII)	KENTUCKY HIGHWAY USE - GAS	\$658.07		\$805.55				\$1,463.62
409200	(AII)	FEDERAL INCOME TAXES	\$284,339.00	\$380,055.00	\$239,940.00	\$247,923.00	\$540,106.00	\$2,730,784.78	\$837,562.78
409880	(AII)	TAXES ALLOC FROM SERV CO - GAS							\$164,575.25
410410	(AII)	FEDERAL INCOME TAX-GAS	\$283,949.94	\$261,337.31	\$263,463.16	\$219,709.47	\$313,967.75	\$103,735.05	\$2,217,014.63
410420	(AII)	STATE INCOME TAX-GAS	\$39,930.22	\$34,114.07	\$34,661.03	\$23,404.34	\$74,595.23	\$110,705.29	\$261,180.27
410512	(AII)	DEF FIT - Non-cash Ovrhd - Gas							\$5,633.00
410514	(AII)	DEF FIT - Plant Misc - Gas							\$3,236.00
410524	(AII)	DEF SIT - Non-cash Ovrhd - Gas							\$1,415.00
410524	(AII)	DEF SIT - Plant Misc - Gas							\$90.00
410910	(AII)	FEDERAL INCOME TAX-NON UTIL				\$939,565.00	\$1,520,178.00		\$80,613.00
410920	(AII)	STATE INCOME TAX-NON UTIL				\$403,385.13	\$32,047.00		\$435,432.13
410980	(AII)	TAXES ALLOC FROM SERV CO - GAS							\$23,880.22
410989	(AII)	DEF SIT - St Combine Rate Chg							\$6,143.00
411410	(AII)	FEDERAL INCOME TAX-GAS	\$32,263.77	\$46,210.88	\$51,872.58	\$1,271,571.95	\$318,565.54	\$1,252,637.92	\$1,381,790.34
411420	(AII)	STATE INCOME TAX-GAS	\$5,036.38	\$8,624.10	\$10,080.53	\$330,363.29	\$40,743.17	\$55,928.42	\$243,123.13
411430	(AII)	AMORTIZATION OF ITC - GAS	\$6,382.00	\$6,382.00	\$6,382.00	\$6,382.00	\$4,020.00	\$6,379.00	\$42,309.00
411910	(AII)	FEDERAL INCOME TAX-NON UTIL					\$4,827.81		\$4,827.81
411920	(AII)	STATE INCOME TAX-NON UTIL					\$64.01		\$64.01
411980	(AII)	TAXES ALLOC FROM SERV CO - GAS							\$255,872.13
415100	(AII)	OTHR INC - MISC GAS-JOBING RE	\$687.00	\$100.00	\$50.00	\$117.00	\$217.00	\$500.00	\$2,168.00
415110	(AII)	OTHR INC - REV CUST PROP -THIR	\$1,800.00		\$2,160.00		\$1,440.00	\$1,080.00	\$9,000.00
415210	(AII)	OTHR INC-REV INST GAS SERV LES	\$390.00	\$180.00		\$205.00	\$500.00	\$500.00	\$1,090.00
416100	(AII)	GAS JOBBING- MISCELLANEOUS	\$934.60	\$602.81	\$1,432.28	\$209.64	\$668.42	\$4,929.24	\$6,456.47
416110	(AII)	GAS JOBBING- CUST PROP THIRD P	\$1,044.66	\$1,648.48	\$1,752.42	\$984.61	\$682.58	\$15.90	\$4,444.14
416150	(AII)	GAS JOBBING- LIGHTING PILOT	\$173.76	\$81.36	\$31.25	\$143.74	\$23.02	\$24.58	\$165.61
416200	(AII)	GAS JOBBING- RENEW SERV 2	\$482.86	\$484.31	\$484.31	\$717.85	\$832.70	\$550.72	\$4,828.93
416210	(AII)	GAS JOBBING- INSTALL SERV 2	\$8,027.96	\$93.86		\$109.99	\$92.60		\$296.45
416300	(AII)	GAS JOBBING- PLACEMENT CATV FA	\$13,487.05	\$7,808.94	\$852.34	\$10,773.84	\$8,602.71	\$8,592.25	\$44,658.04
426092	(AII)	Sale of A/R Fees Gas	\$2,337,602.62	\$2,111,363.97	\$2,030,602.76	\$2,048,431.96	\$4,848,006.24	\$10,498,553.77	\$26,327,422.11
480400	(AII)	RESIDENTIAL SALES GAS	\$14,000.00	\$69,000.00	\$36,000.00	\$78,000.00	\$2,350,000.00	\$3,882,000.00	\$7,404,000.00
480410	(AII)	RESIDENTIAL UNBILLED GAS	\$958,593.81	\$875,954.42	\$892,311.55	\$842,809.16	\$1,921,247.92	\$4,132,989.19	\$10,648,042.28
481410	(AII)	COMMERCIAL SALES GAS	\$97,000.00	\$55,000.00	\$12,000.00	\$31,000.00	\$674,000.00	\$1,423,000.00	\$2,402,000.00
481450	(AII)	INDUSTRIAL SALES GAS	\$91,535.96	\$74,119.40	\$354,600.78	\$169,803.10	\$284,842.15	\$553,837.99	\$1,694,623.21
481460	(AII)	INDUSTRIAL UNBILLED GAS	\$20,000.00	\$9,000.00	\$42,000.00	\$1,000.00	\$47,000.00	\$189,000.00	\$324,000.00
482400	(AII)	PUBLIC ST & HWY LIGHTING GAS	\$200.68	\$57.51	\$69.67	\$68.48	\$84.72	\$84.72	\$517.31
482450	(AII)	OTHER SALES TO PUB AUTHORITY G	\$126,950.38	\$87,765.04	\$88,013.01	\$89,762.91	\$307,100.73	\$695,573.58	\$1,523,315.39
482460	(AII)	OTHER SALES TO PUB AUTH UNBILL	\$10,000.00	\$13,000.00	\$4,000.00	\$73,000.00	\$143,000.00	\$241,000.00	\$488,000.00



