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**PUBLIC SERVICE
COMMISSION**

Stephanie L. Stumbo
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

Louisville Gas and
Electric Company
State Regulation and Rates
220 West Main Street
PO Box 32010
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September 11, 2008

Re: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates - Case No. 2008-00252

Application of Louisville Gas and Electric Company to File Depreciation Study - Case No. 2007-00564

Dear Ms. Stumbo:

Enclosed please find and accept for filing the original and ten copies of Louisville Gas and Electric Company's Response to the Commission's Staff's Second Data Request Item Nos. 16 (partial), 54(f), 58(b) and 60 which are being filed in separately in the above-referenced matters. Please confirm your receipt of this filing by placing the stamp of your Office with the date received on the enclosed additional copies.

Should you have any questions please contact me at your convenience.

Sincerely,

A handwritten signature in black ink that reads "Lonnie E. Bellar". The signature is written in a cursive, flowing style.

Lonnie E. Bellar

cc: Parties of Record

Counsel of Record

Allyson K. Sturgeon, Senior Corporate Attorney – E.ON U.S. LLC
Kendrick R. Riggs – Stoll Keenon Ogden PLLC (Louisville Gas and Electric)
W. Duncan Crosby – Stoll Keenon Ogden PLLC (Louisville Gas and Electric)
Robert M. Watt – Stoll Keenon Ogden PLLC (Louisville Gas and Electric)
Dennis Howard II – Office of the Attorney General (AG)
Lawrence W. Cook – Office of the Attorney General (AG)
Paul D. Adams – Office of the Attorney General (AG)
Michael L. Kurtz – Boehm, Kurtz & Lowry (KIUC)
Lisa Kilkelly – Legal Aid Society, Inc. (ACM and POWER)
David C. Brown – Stites and Harbison (Kroger)
Joe F. Childers (CAK)


Consultants to the Parties

Steve Seelye – The Prime Group (E.ON U.S. LLC)
William A. Avera – FINCAP, Inc (E.ON U.S. LLC)
John Spanos – Gannett Fleming, Inc. (E.ON U.S. LLC)
Robert Henkes (AG)
Michael Majoros – Snavely King Majoros O'Connor & Lee (AG)
Glenn Watkins – Technical Associates (AG)
Dr. J. Randall Woolridge – Smeal College of Business (AG)
Lane Kollen – Kennedy and Associates (KIUC)
Kevin C. Higgins – Energy Strategies, LLC (Kroger)

VERIFICATION

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **William Steven Seelye**, being duly sworn, deposes and says that he is the Senior Consultant and Principal, for The Prime Group, LLC, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



WILLIAM STEVEN SEELYE

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of September, 2008.

 (SEAL)

Notary Public

My Commission Expires:

November 9, 2010

VERIFICATION

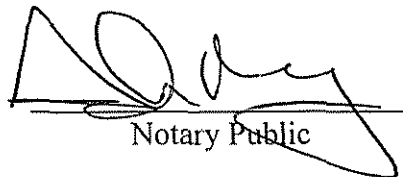
STATE OF TEXAS)
) SS:
COUNTY OF Travis)

The undersigned, **William E. Avera**, being duly sworn, deposes and says that he is President of FINCAP, Inc., that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



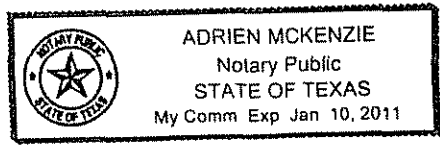
WILLIAM E. AVERA

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 9th day of September, 2008.

 (SEAL)

Notary Public

My Commission Expires:
1/10/2011



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

CASE NO. 2007-00564

Supplemental Response to Second Data Request of Commission Staff

Dated August 27, 2008

Question No. 16

Responding Witness: William E. Avera

- Q-16. Refer to pages 17-18 of the Avera Testimony. Provide a copy of Moody's Investors Service, "Credit Opinion: Louisville Gas & Electric Co.," referenced in footnote 34.

Refer to page 24 of the Avera Testimony and Schedule WEA-1. Provide a schedule which lists each of the 17 utilities in the Utility Proxy Group plus LG&E as #18 and which shows the following information for each utility: 2007 total revenue; 2007 electric revenue; 2007 gas revenue; total utility customers served; electric customers served; gas customers served; nuclear generation as a percent of total generating capacity; whether the utility operates in traditionally regulated states or restructured states; the debt-to-equity ratio; whether the utility has a rate mechanism to track changes in fuel costs, and if so, the timeliness of the tracking; and whether the utility has a rate mechanism to track environmental costs, and if so, the timeliness of the tracking.

- A-16. A copy of the requested document from Moody's Investors Service is included in Dr. Avera's work papers provided in response to the AG-1 Question No. 89 at WEA-WP45.

The data requested is not available to investors in one convenient location. Due to differences in reporting among utilities, it is difficult to get comparable data for all items requested for all companies. In order to respond to this request, public financial records were reviewed for the companies including Value Line reposts, corporate websites, annual reports, and filings with the Securities and Exchange Commission. The two attached schedules reflect the results of that search.

Schedule 1 is an Excel spreadsheet for the data that was quantitative in nature. The empty cells reflect instances where comparable data for the utility was unavailable. The entries in italics are data that was derived from sources other than Value Line.

Schedule 2 is a Word document containing narrative discussions of regulatory practices based on a review of company financial documents.

Schedule 1 for Supplemental Response to LGE Question No. 16

Company	Total Revenue	Electric Revenue	Gas Revenue	Total Customers	Electric Customers	Gas Customers	Nuclear Gen	Debt/Equity
1 ALLETE	\$841.7			168	156	12	0%	1.49
2 Alliant Energy	\$3,437.6	\$2,410.8	\$630.2	1,391	981	410	0%	0.58
3 Consolidated Edison	\$13,120.0	\$9,840.0	\$2,492.8	4,722	3,534	1,188	0%	0.92
4 Constellation Energy	\$21,193.0			1,846	1,200	646	61%	0.94
5 Dominion Resources	\$15,674.0			4,100	2,400	1,700	29%	1.53
6 Duke Energy	\$12,720.0			4,400	3,900	500	30%	0.52
7 Entergy Corp.	\$11,484.0						33%	1.36
8 Exelon Corp.	\$18,916.0			5,880	5,400	480	74%	1.04
9 Integrys Energy Group	\$10,292.0			2,085	485	1,600	0%	0.72
10 MDU Resources Group	\$4,247.9			551			0%	0.52
11 PG&E Corp.	\$13,237.0	\$9,481.0	\$3,757.0	8,857	5,100	3,757	36%	0.96
12 P S Enterprise Group	\$12,853.0							1.13
13 SCANA Corp.	\$4,621.0			1,846	646	1,200	21%	1.05
14 Sempra Energy	\$11,438.0			7,900	1,400	6,500	0%	0.54
15 Vectren Corp.	\$2,281.9			1,140			0%	1.01
16 Wisconsin Energy	\$4,237.8			2,100	1,100	1,000	17%	1.14
17 Xcel Energy, Inc.	\$10,034.0			5,100	3,300	1,800		1.11
18 LGE	\$1,285.2	\$932.5	\$352.7	(c)	401	326	0%	0.85

Revenue in \$ millions, customers in thousands

(a) The Value Line Investment Survey (June 27, Aug. 8 & Aug. 29, 2008).

(b) Information from Company Form 10-K and Annual Reports presented in italics.

Notes: Value Line presents generation (MWh) rather than capacity information.

(c) Some customers within the LGE service territory are combination electric and gas customers, therefore, the number of total customers is not available.

Regulatory Comparisons of Proxy Group Utilities

1. ALLETE
Regulation: Traditional (MN and WI)
Adjustment Clauses: Current and deferred tracking of fuel, purchased power, renewable, conservation and environmental costs.
2. Alliant Energy Corp.
Regulation: Traditional (IA, MN, WI)
Adjustment Clauses: Current Recovery of Fuel (IA, MN). WI mix of current and deferred with proposal for expanding current in final stages of approval.
3. Consolidated Edison
Regulation: Traditional (NY)
Adjustment Clauses: Current Recovery of Fuel. Current recovery of electric demand management costs. Gas has weather normalization and decoupling adjustments.
4. Constellation Energy
Regulation: Restructured (MD), Electric and Gas delivery charge rate regulated, Utility must provide standard offer service for electricity and gas to all electric and gas customers who choose to purchase from utility. Legislature has directed a study of costs and benefits of re-regulation.
Adjustment Clauses: The standard offer price subject to regulation that adjusts to market prices of commodities monthly (in effect a current fuel pass-through of fuel and purchased power costs). Gas and electric have monthly decoupling adjustment that “eliminates the effect of abnormal weather and usage patterns.” Also allowed to recover costs of advanced metering and demand response programs.
5. Dominion Resources
Regulation: NC Electric Traditional, VA electric deregulated in 2003, competition did not develop, return to Traditional regulation 1/1/09.
OH gas Traditional with some voluntary choice on experimental basis.
WV gas Traditional.
PA gas Restructured to competition.
Adjustment Clauses: VA electric dollar for dollar recovery of prudent fuel expenses deferred up to a year, depending on facts and circumstances.
NC electric annual adjustment to fuel factor to reflect actual costs.
OH and WV gas monthly recovery based on projected costs.
6. Duke Energy
Regulation: Gas Traditional (NC, SC, OH, ID, KY), Electric Traditional (all but OH, where pending legislation would reverse restructuring).

- Adjustment Clauses:** Fuel and purchased power in all jurisdictions, NC and SC have tracker for recovery of some environmental costs, DSM cost tracker in OH, energy efficiency tracker proposed for ID, gas main replacement cost adopted in KY but under appeal in courts.
7. Entergy Corp.
Regulation: Traditional (AR, MS, LA, TX – Entergy serves part of Texas outside of the Electric Reliability Council of Texas (ERCOT) where restructuring has been implemented).
Adjustment Clauses: Fuel and purchased power in all jurisdictions, some projection, purchased power includes recovery of certain capacity costs. Storm recovery adjustment in LA and MS.
 8. Exelon Corp.
Regulation: Gas Traditional (PA), Electric restructured PA, IL restructured but legislature extended transition period in 2007 and maintained Provider of Last Resort at regulated rates.
Adjustment Clauses: Quarterly gas cost adjustment (PA), fuel cost adjustment on Provider of Last Resort (IL) and for customers who will not or cannot access competitive generation (PA).
 9. Integrys Energy
Regulation: Traditional (gas IL, MI, MN, WI and electric WI)
Adjustment Clauses: fuel and purchased power, MI has annual adjustment, WI has annual forecast with interim adjustments if actual costs fall outside of “cost variance range,” IL has experimental decoupling (4-year test).
 10. MDU Resources
Regulation: Traditional (ND, MT, SD, WY, MN, WA, OR)
Adjustment Clauses: Fuel and Purchased Power (ND & SD have monthly, WY has annual with deferral), ND & SD have gas weather normalization, OR has gas decoupling for weather and conservation, WA has gas decoupling for conservation.
 11. PG&E Corp
Regulation: Gas Traditional (commodity choice by large customers), Electric Traditional, restructured in 1998 and returned to traditional in 2003.
Adjustment Clauses: Fuel and purchased power, revenue decoupling, annual balancing account for environmental and conservations expenses, adjustment for attrition, advanced metering, and utility-owned generation.
 12. P. S. Enterprise Group
Regulation: Electric NJ Traditional, Gas NJ Traditional (gas supply choice for large customers, Gas PA Traditional, Electric Restructured).
Adjustment Clauses: Fuel and purchased power, PA electric also has adjustments for energy efficiency and renewable energy, environmental

remediation, universal service fund, total societal benefits, and non-utility generation.

13. SCANA Corp.
Regulation: Electric Traditional, Gas NC & SC Traditional, GA Restructured
Adjustment Clauses: Fuel and purchased power, SC Electric allows monthly adjustments based on rolling annual projection, utility may request additional adjustments on emergency basis, NC & SC electric environmental costs, NC gas also has earnings and uncollectible adjustments.
14. Sempra Energy
Regulation: Gas Traditional (commodity choice by large customers), Electric Traditional, restructured in 1998 and largely returned to traditional in 2003.
Adjustment Clauses: Fuel and purchased power, revenue decoupling, annual balancing account for environmental and conservations expenses, adjustment for attrition, advanced metering, and utility-owned generation.
15. Vectren Corp.
Regulation: Electric Traditional, Gas Traditional, OH choice of gas supply for large customers.
Adjustment Clauses: fuel and purchased power on forecasted basis, conservation expense recovery and decoupling, weather normalization for gas (IN).
16. Wisconsin Energy
Regulation: Traditional, some customer choice in MI electric.
Adjustment Clauses: fuel and purchased power on forecasted basis, WI allows no interim adjustment if costs are in plus or minus 2% of forecast, proceeding pending to narrow range to 1%. WI gas bad debt adjustment.
17. Xcel Energy
Regulation: Traditional, TX electric is outside ERCOT where restructuring has been implemented.
Adjustment Clauses: fuel and purchased power, MN, ND, SD monthly basis. MN also has environmental and conservation cost recovery. WI allows no interim adjustment if costs are in plus or minus 2% of forecast. CO also has adjustments for capacity costs of purchased power, emission reduction costs in Denver area, demand-side management, and renewable energy sources. TX electric has twice annual adjustment based on forecasted costs with recognition of conservation cost. NM electric recovers fuel and purchased power monthly on forecasted basis. CO gas has low income energy assistance cost recovery.

18. LGE

Regulation: Traditional.

Adjustment Clauses: LGE Electric: Fuel Adjustment Clause, Demand Side Management, and Environmental Surcharge. LGE Gas: Gas Supply Clause and Demand Side Management.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

CASE NO. 2007-00564

**Supplemental Response to Second Data Request of Commission Staff
Dated August 27, 2008**

Question No. 54

Responding Witness: William Steven Seelye

- Q-54. Refer to pages 43-57 of the Seelye Testimony and Seelye Exhibits 15-20 concerning the proposed electric temperature normalization adjustment.
- f. Provide two revised runs of Seelye Exhibits 18 and 19, one which includes HDD65 and CDD65 as the only variables and a second which includes HDD60 and CDD70 as the only variables.
- A-54. f. See attached.

HDD-65 and CDD-65

Responding Witness – William Steven Seelye

LOUISVILLE GAS AND ELECTRIC COMPANY
Adjustment to Reflect Weather Normalized Electric Sales Margins
12 Months Ended April 30, 2008

HDD65 AND CDD65

	(1) kiloWatt-Hour Adjustment to Usage	(2) Energy Rate	(3) Revenue Adjustment (2) * (1)	(4) Revenue Adjustment (3)
Residential Rate R	(201,410.000)	0.06404	\$ (12,898,296.40)	\$ (12,898,296)
General Service Rate GS	(24,032.000)		\$ (1,771,154.64)	\$ (1,771,155)
Single Phase	(9,277.000)		\$ (684,380.57)	
Apr-2007	0	0.06849	\$ -	
May-2007	-580.000	0.06849	\$ (39,724.20)	
Jun-2007	-624.000	0.07621	\$ (47,555.04)	
Jul-2007	0	0.07621	\$ -	
Aug-2007	-3,375.000	0.07621	\$ (257,208.75)	
Sep-2007	-2,348.000	0.07621	\$ (178,941.08)	
Oct-2007	-2,350.000	0.06849	\$ (160,951.50)	
Nov-2007	0	0.06849	\$ -	
Dec-2007	0	0.06849	\$ -	
Jan-2008	0	0.06849	\$ -	
Feb-2008	0	0.06849	\$ -	
Mar-2008	0	0.06849	\$ -	
Apr-2008	0	0.06849	\$ -	
Three Phase	(14,755.000)		\$ (1,086,774.07)	
Apr-2007	0	0.06849	\$ -	
May-2007	-894.000	0.06849	\$ (61,230.06)	
Jun-2007	-838.000	0.07621	\$ (63,863.98)	
Jul-2007	0	0.07621	\$ -	
Aug-2007	-5,492.000	0.07621	\$ (418,545.32)	
Sep-2007	-3,541.000	0.07621	\$ (269,859.61)	
Oct-2007	-3,990.000	0.06849	\$ (273,275.10)	
Nov-2007	0	0.06849	\$ -	
Dec-2007	0	0.06849	\$ -	
Jan-2008	0	0.06849	\$ -	
Feb-2008	0	0.06849	\$ -	
Mar-2008	0	0.06849	\$ -	
Apr-2008	0	0.06849	\$ -	
Large Commercial Rate LC	(31,272.000)		\$ (853,985.76)	\$ (853,986)
Secondary	(27,337.000)	0.02702	\$ (738,645.74)	
Primary	(2,399.000)	0.02702	\$ (64,820.98)	
Secondary Small Time of Day	(1,332.000)	0.03289	\$ (43,809.48)	
Primary Small Time of Day	(204.000)	0.03289	\$ (6,709.56)	
Large Commercial Rate LCTOD	(4,518.000)		\$ (122,257.08)	\$ (122,257)
Secondary	(3,186.000)	0.02706	\$ (86,213.16)	
Primary	(1,332.000)	0.02706	\$ (36,043.92)	
Industrial Power Rate LP	(4,535.000)		\$ (106,889.95)	\$ (106,890)
Secondary	(3,909.000)	0.02357	\$ (92,135.13)	
Primary	(626.000)	0.02357	\$ (14,754.82)	
Industrial Power Rate LPTOD	-		\$ -	\$ -
Secondary	-	0.02362	\$ -	
Primary	-	0.02362	\$ -	
Special Contracts	(1,035.000)		\$ (24,477.75)	\$ (24,478)
Fort Knox	(1,035.000)	0.02365	\$ (24,477.75)	
DuPont	-	0.02379	\$ -	
Louisville Water Company	-	0.02364	\$ -	
Street Lighting Energy Rate SLE	-	-	\$ -	
Traffic Lighting Rate TLE	-	-	\$ -	
	<i>Lights</i>	<i>Lights</i>		
Public Street Lighting Rate PS�	-	-	\$ -	
Outdoor Lighting Rate OL	-	-	\$ -	
Total	(266,802.000)		\$ (15,777,061.58)	\$ (15,777,062)
Expenses (variable only)	(266,802.000)	0.01955	\$ (5,215,979.10)	\$ (5,215,979)
ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES				<u>\$ (10,561,083)</u>

Louisville Gas & Electric Company
Electric Temperature Normalization Based on Subset of Weather Variables (HDD65 & CDD65)

Index	Year	Month	Company	HDD60	HDD65	CDD65	CDD70	MinTemp	MaxTemp	Open	Open	Total Adjustment	Class Descr
1	2007	4	LGE	0	0	0	0	0	0	0	0	0	0 RS Sec
1	2007	5	LGE	0	-1024.67	-8783.27	0	0	0	0	0	-9807.941	RS Sec
1	2007	6	LGE	0	0	-10885.7	0	0	0	0	0	-10885.71	RS Sec
1	2007	7	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2007	8	LGE	0	0	-95697.2	0	0	0	0	0	-95697.187	RS Sec
1	2007	9	LGE	0	0	-47173.3	0	0	0	0	0	-47173.322	RS Sec
1	2007	10	LGE	0	3593.744	-41439.2	0	0	0	0	0	-37845.448	RS Sec
1	2007	11	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2007	12	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	1	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	2	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	3	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	4	LGE	0	0	0	0	0	0	0	0	0	RS Sec
2	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2007	5	LGE	0	0	-579.957	0	0	0	0	0	-579.957	C/I GS Sec 1 ph
2	2007	6	LGE	0	0	-623.678	0	0	0	0	0	-623.678	C/I GS Sec 1 ph
2	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2007	8	LGE	0	0	-3375.45	0	0	0	0	0	-3375.446	C/I GS Sec 1 ph
2	2007	9	LGE	0	0	-2348.14	0	0	0	0	0	-2348.144	C/I GS Sec 1 ph
2	2007	10	LGE	0	0	-2349.79	0	0	0	0	0	-2349.792	C/I GS Sec 1 ph
2	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
3	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2007	5	LGE	0	0	-893.97	0	0	0	0	0	-893.97	C/I GS Sec 3 ph
3	2007	6	LGE	0	0	-838.2	0	0	0	0	0	-838.2	C/I GS Sec 3 ph
3	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2007	8	LGE	0	0	-5491.69	0	0	0	0	0	-5491.693	C/I GS Sec 3 ph
3	2007	9	LGE	0	0	-3541.31	0	0	0	0	0	-3541.308	C/I GS Sec 3 ph
3	2007	10	LGE	0	676.148	-4666.29	0	0	0	0	0	-3990.144	C/I GS Sec 3 ph
3	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
4	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	5	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	6	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	8	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	9	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	10	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
5	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	5	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	6	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	8	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	9	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	10	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
6	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2007	5	LGE	0	-8.465	-61.362	0	0	0	0	0	-69.827	C/I LC STOD Sec
6	2007	6	LGE	0	0	-72.842	0	0	0	0	0	-72.842	C/I LC STOD Sec
6	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2007	8	LGE	0	0	-571.415	0	0	0	0	0	-571.415	C/I LC STOD Sec
6	2007	9	LGE	0	0	-293.002	0	0	0	0	0	-293.002	C/I LC STOD Sec
6	2007	10	LGE	0	-35.068	-289.788	0	0	0	0	0	-324.856	C/I LC STOD Sec
6	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
7	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2007	5	LGE	0	-1.165	-11.571	0	0	0	0	0	-12.736	C/I LC STOD Pri
7	2007	6	LGE	0	0	-11.352	0	0	0	0	0	-11.352	C/I LC STOD Pri

Louisville Gas & Electric Company
Electric Temperature Normalization Based on Subset of Weather Variables (HDD65 & CDD65)

Index	Year	Month	Company	HDD60	HDD65	CDD65	CDD70	MinTemp	MaxTemp	Open	Open	Open	Total Adjustment	Class Descr
7	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2007	8	LGE	0	0	-80.46	0	0	0	0	0	0	-80.46	C/I LC STOD Pri
7	2007	9	LGE	0	0	-47.816	0	0	0	0	0	0	-47.816	C/I LC STOD Pri
7	2007	10	LGE	0	-9.504	-41.82	0	0	0	0	0	0	-51.324	C/I LC STOD Pri
7	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
7	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC STOD Pri
8	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2007	5	LGE	0	0	-1609.13	0	0	0	0	0	0	-1609.125	C/I LC Sec
8	2007	6	LGE	0	0	-1564.99	0	0	0	0	0	0	-1564.992	C/I LC Sec
8	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2007	8	LGE	0	0	-11843.6	0	0	0	0	0	0	-11843.583	C/I LC Sec
8	2007	9	LGE	0	0	-6062.05	0	0	0	0	0	0	-6062.054	C/I LC Sec
8	2007	10	LGE	0	0	-6257.5	0	0	0	0	0	0	-6257.502	C/I LC Sec
8	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
8	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec
9	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2007	5	LGE	0	0	-133.666	0	0	0	0	0	0	-133.666	C/I LC Pri
9	2007	6	LGE	0	0	-112.2	0	0	0	0	0	0	-112.2	C/I LC Pri
9	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2007	8	LGE	0	0	-1038.08	0	0	0	0	0	0	-1038.083	C/I LC Pri
9	2007	9	LGE	0	0	-491.748	0	0	0	0	0	0	-491.748	C/I LC Pri
9	2007	10	LGE	0	-135.036	-488.064	0	0	0	0	0	0	-623.1	C/I LC Pri
9	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
9	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri
10	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2007	5	LGE	0	0	-196.77	0	0	0	0	0	0	-196.77	C/I LC Sec TOD
10	2007	6	LGE	0	0	-168.586	0	0	0	0	0	0	-168.586	C/I LC Sec TOD
10	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2007	8	LGE	0	0	-1492.83	0	0	0	0	0	0	-1492.831	C/I LC Sec TOD
10	2007	9	LGE	0	0	-578.264	0	0	0	0	0	0	-578.264	C/I LC Sec TOD
10	2007	10	LGE	0	-149.952	-599.994	0	0	0	0	0	0	-749.946	C/I LC Sec TOD
10	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
10	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Sec TOD
11	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2007	5	LGE	0	0	-151.221	0	0	0	0	0	0	-151.221	C/I LC Pri TOD
11	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2007	9	LGE	0	0	-539.65	0	0	0	0	0	0	-539.65	C/I LC Pri TOD
11	2007	10	LGE	0	0	-640.748	0	0	0	0	0	0	-640.748	C/I LC Pri TOD
11	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
11	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Pri TOD
12	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2007	5	LGE	0	0	-92.127	0	0	0	0	0	0	-92.127	C/I LC Special
12	2007	6	LGE	0	0	-107.162	0	0	0	0	0	0	-107.162	C/I LC Special
12	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2007	9	LGE	0	0	-350.536	0	0	0	0	0	0	-350.536	C/I LC Special
12	2007	10	LGE	0	-110.704	-374.494	0	0	0	0	0	0	-485.198	C/I LC Special
12	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
12	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LC Special
13	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I LP Sec
13	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	C/I LP Sec
13	2007	6	LGE	0	0	-210.98	0	0	0	0	0	0	-210.98	C/I LP Sec
13	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I LP Sec
13	2007	8	LGE	0	0	-1776.23	0	0	0	0	0	0	-1776.229	C/I LP Sec
13	2007	9	LGE	0	0	-764.712	0	0	0	0	0	0	-764.712	C/I LP Sec

Louisville Gas & Electric Company
Electric Temperature Normalization Based on Subset of Weather Variables (HDD65 & CDD65)

Index	Year	Month	Company	HDD60	HDD65	CDD65	CDD70	MinTemp	MaxTemp	Open	Open	Total	Adjustment	Class	Descr
13	2007	10	LGE	0	0	-1157.02	0	0	0	0	0	0	-1157.02	C/I	LP Sec
13	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Sec
13	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Sec
13	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Sec
13	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Sec
13	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Sec
13	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Sec
14	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2007	8	LGE	0	0	-303.96	0	0	0	0	0	0	-303.96	C/I	LP Pri
14	2007	9	LGE	0	0	-146.888	0	0	0	0	0	0	-146.888	C/I	LP Pri
14	2007	10	LGE	0	0	-175.234	0	0	0	0	0	0	-175.234	C/I	LP Pri
14	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
14	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LP Pri
15	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	9	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	10	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
15	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Sec TOD
16	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	9	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	10	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
16	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD
17	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	9	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	10	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
17	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Pri TOD CSR
18	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	9	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	10	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2008	1	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2008	2	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2008	3	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
18	2008	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD
19	2007	4	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	5	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	6	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	8	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	9	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	10	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	11	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR
19	2007	12	LGE	0	0	0	0	0	0	0	0	0	0	Lg	C/I LP Trans TOD CSR

HDD-60 and CDD-70

Responding Witness – William Steven Seelye

LOUISVILLE GAS AND ELECTRIC COMPANY
Adjustment to Reflect Weather Normalized Electric Sales Margins
12 Months Ended April 30, 2008

HDD60 AND CDD70

	(1) kiloWatt-Hour Adjustment to Usage	(2) Energy Rate	(3) Revenue Adjustment (2) * (1)	(4) Revenue Adjustment (3)
Residential Rate R	(186,348,000)	0 06404	\$ (11,933,725 92)	\$ (11,933,726)
General Service Rate GS	(21,830,000)		\$ (1,606,150 30)	\$ (1,606,150)
Single Phase	(8,402,000)		\$ (618,993 78)	
Apr-2007	0	0 06849	\$ -	
May-2007	-503,000	0 06849	\$ (34,450 47)	
Jun-2007	-425,000	0 07621	\$ (32,389 25)	
Jul-2007	0	0 07621	\$ -	
Aug-2007	-3,262,000	0 07621	\$ (248,597 02)	
Sep-2007	-1,953,000	0 07621	\$ (148,838 13)	
Oct-2007	-2,259,000	0 06849	\$ (154,718 91)	
Nov-2007	0	0 06849	\$ -	
Dec-2007	0	0 06849	\$ -	
Jan-2008	0	0 06849	\$ -	
Feb-2008	0	0 06849	\$ -	
Mar-2008	0	0 06849	\$ -	
Apr-2008	0	0 06849	\$ -	
Three Phase	(13,428,000)		\$ (987,156 52)	
Apr-2007	0	0 06849	\$ -	
May-2007	-807,000	0 06849	\$ (55,271 43)	
Jun-2007	-572,000	0 07621	\$ (43,592 12)	
Jul-2007	0	0 07621	\$ -	
Aug-2007	-5,307,000	0 07621	\$ (404,446 47)	
Sep-2007	-2,861,000	0 07621	\$ (218,036 81)	
Oct-2007	-3,881,000	0 06849	\$ (265,809 69)	
Nov-2007	0	0 06849	\$ -	
Dec-2007	0	0 06849	\$ -	
Jan-2008	0	0 06849	\$ -	
Feb-2008	0	0 06849	\$ -	
Mar-2008	0	0 06849	\$ -	
Apr-2008	0	0 06849	\$ -	
Large Commercial Rate LC	(29,849,000)		\$ (814,749 72)	\$ (814,750)
Secondary	(26,230,000)	0 02702	\$ (708,734 60)	
Primary	(2,217,000)	0 02702	\$ (59,903 34)	
Secondary Small Time of Day	(1,216,000)	0 03289	\$ (39,994 24)	
Primary Small Time of Day	(186,000)	0 03289	\$ (6,117 54)	
Large Commercial Rate LCTOD	(5,707,000)		\$ (154,431 42)	\$ (154,431)
Secondary	(2,967,000)	0 02706	\$ (80,287 02)	
Primary	(2,740,000)	0 02706	\$ (74,144 40)	
Industrial Power Rate LP	(4,027,000)		\$ (94,916 39)	\$ (94,916)
Secondary	(3,468,000)	0 02357	\$ (81,740 76)	
Primary	(559,000)	0 02357	\$ (13,175 63)	
Industrial Power Rate LPTOD	-		\$ -	\$ -
Secondary	-	0 02362	\$ -	
Primary	-	0 02362	\$ -	
Special Contracts	(1,785,000)		\$ (42,215 25)	\$ (42,215)
Fort Knox	(1,785,000)	0 02365	\$ (42,215 25)	
DuPont	-	0 02379	\$ -	
Louisville Water Company	-	0 02364	\$ -	
Street Lighting Energy Rate SLE	-	-	\$ -	
Traffic Lighting Rate TLE	-	-	\$ -	
	<i>Lights</i>	<i>Lights</i>		
Public Street Lighting Rate PSL	-	-	\$ -	
Outdoor Lighting Rate OL	-	-	\$ -	
Total	(249,546,000)		\$ (14,646,189 00)	\$ (14,646,189)
Expenses (variable only)	(249,546,000)	0 01955	\$ (4,878,624 30)	\$ (4,878,624)
ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES				\$ (9,767,565)

Louisville Gas & Electric Company
Electric Temperature Normalization Based on Subset of Weather Variables (HDD60 & CDD70)

Index	Year	Month	Company	HDD60	HDD65	CDD65	CDD70	MinTemp	MaxTemp	Open	Open	Total	
												Adjustment	Class Descr
1	2007	4	LGE	-1094.46	0	0	0	0	0	0	0	-1094.464	RS Sec
1	2007	5	LGE	-1013.16	0	0	-8322.62	0	0	0	0	-9335.785	RS Sec
1	2007	6	LGE	0	0	0	-7422.08	0	0	0	0	-7422.075	RS Sec
1	2007	7	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2007	8	LGE	0	0	0	-92485.9	0	0	0	0	-92485.872	RS Sec
1	2007	9	LGE	0	0	0	-38732.9	0	0	0	0	-38732.85	RS Sec
1	2007	10	LGE	0	0	0	-37277.2	0	0	0	0	-37277.24	RS Sec
1	2007	11	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2007	12	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	1	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	2	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	3	LGE	0	0	0	0	0	0	0	0	0	RS Sec
1	2008	4	LGE	0	0	0	0	0	0	0	0	0	RS Sec
2	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2007	5	LGE	0	0	0	-502.752	0	0	0	0	-502.752	C/I GS Sec 1 ph
2	2007	6	LGE	0	0	0	-425.235	0	0	0	0	-425.235	C/I GS Sec 1 ph
2	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2007	8	LGE	0	0	0	-3262.18	0	0	0	0	-3262.176	C/I GS Sec 1 ph
2	2007	9	LGE	0	0	0	-1953.45	0	0	0	0	-1953.445	C/I GS Sec 1 ph
2	2007	10	LGE	0	0	0	-2258.93	0	0	0	0	-2258.932	C/I GS Sec 1 ph
2	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
2	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 1 ph
3	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2007	5	LGE	0	0	0	-806.508	0	0	0	0	-806.508	C/I GS Sec 3 ph
3	2007	6	LGE	0	0	0	-571.5	0	0	0	0	-571.5	C/I GS Sec 3 ph
3	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2007	8	LGE	0	0	0	-5307.41	0	0	0	0	-5307.408	C/I GS Sec 3 ph
3	2007	9	LGE	0	0	0	-2861.43	0	0	0	0	-2861.43	C/I GS Sec 3 ph
3	2007	10	LGE	0	0	0	-3881.02	0	0	0	0	-3881.02	C/I GS Sec 3 ph
3	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
3	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Sec 3 ph
4	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	5	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	6	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	8	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	9	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	10	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
4	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 1 ph
5	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	5	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	6	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	8	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	9	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	10	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
5	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I GS Pri 3 ph
6	2007	4	LGE	12.628	0	0	0	0	0	0	0	12.628	C/I LC STOD Sec
6	2007	5	LGE	-9.562	0	0	-54.348	0	0	0	0	-63.91	C/I LC STOD Sec
6	2007	6	LGE	0	0	0	-49.665	0	0	0	0	-49.665	C/I LC STOD Sec
6	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2007	8	LGE	0	0	0	-552.24	0	0	0	0	-552.24	C/I LC STOD Sec
6	2007	9	LGE	0	0	0	-234.455	0	0	0	0	-234.455	C/I LC STOD Sec
6	2007	10	LGE	-51.792	0	0	-276.172	0	0	0	0	-327.964	C/I LC STOD Sec
6	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
6	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I LC STOD Sec
7	2007	4	LGE	2.044	0	0	0	0	0	0	0	2.044	C/I LC STOD Pri
7	2007	5	LGE	-1.462	0	0	-10.284	0	0	0	0	-11.746	C/I LC STOD Pri
7	2007	6	LGE	0	0	0	-7.74	0	0	0	0	-7.74	C/I LC STOD Pri

Louisville Gas & Electric Company

Electric Temperature Normalization Based on Subset of Weather Variables (HDD60 & CDD70)

Index	Year	Month	Company	HDD60	HDD65	CDD65	CDD70	MinTemp	MaxTemp	Open	Open	Total	Adjustment	Class	Descr
7	2007	7	LGE	0	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri
7	2007	8	LGE	0	0	0	-77.76	0	0	0	0	-77.76	C/I	LC STOD Pri	
7	2007	9	LGE	0	0	0	-39.26	0	0	0	0	-39.26	C/I	LC STOD Pri	
7	2007	10	LGE	-11,232	0	0	-40,612	0	0	0	0	-51,844	C/I	LC STOD Pri	
7	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri	
7	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri	
7	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri	
7	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri	
7	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri	
7	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC STOD Pri	
8	2007	4	LGE	123,186	0	0	0	0	0	0	0	123,186	C/I	LC Sec	
8	2007	5	LGE	-205,673	0	0	-1248.28	0	0	0	0	-1453,949	C/I	LC Sec	
8	2007	6	LGE	0	0	0	-1067.04	0	0	0	0	-1067.04	C/I	LC Sec	
8	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
8	2007	8	LGE	0	0	0	-11446.1	0	0	0	0	-11446.128	C/I	LC Sec	
8	2007	9	LGE	0	0	0	-5040.1	0	0	0	0	-5040.1	C/I	LC Sec	
8	2007	10	LGE	-1372.03	0	0	-5973.71	0	0	0	0	-7345.74	C/I	LC Sec	
8	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
8	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
8	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
8	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
8	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
8	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec	
9	2007	4	LGE	11,578	0	0	0	0	0	0	0	11,578	C/I	LC Pri	
9	2007	5	LGE	-14,519	0	0	-107.796	0	0	0	0	-122,315	C/I	LC Pri	
9	2007	6	LGE	0	0	0	-76.5	0	0	0	0	-76.5	C/I	LC Pri	
9	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
9	2007	8	LGE	0	0	0	-1003.25	0	0	0	0	-1003.248	C/I	LC Pri	
9	2007	9	LGE	0	0	0	-403.065	0	0	0	0	-403.065	C/I	LC Pri	
9	2007	10	LGE	-140,952	0	0	-482,768	0	0	0	0	-623,72	C/I	LC Pri	
9	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
9	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
9	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
9	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
9	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
9	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri	
10	2007	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2007	5	LGE	0	0	0	-168,528	0	0	0	0	-168,528	C/I	LC Sec TOD	
10	2007	6	LGE	0	0	0	-114,945	0	0	0	0	-114,945	C/I	LC Sec TOD	
10	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2007	8	LGE	0	0	0	-1442.74	0	0	0	0	-1442.736	C/I	LC Sec TOD	
10	2007	9	LGE	0	0	0	-467.61	0	0	0	0	-467.61	C/I	LC Sec TOD	
10	2007	10	LGE	-173,952	0	0	-599,092	0	0	0	0	-773,044	C/I	LC Sec TOD	
10	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
10	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Sec TOD	
11	2007	4	LGE	66,528	0	0	0	0	0	0	0	66,528	C/I	LC Pri TOD	
11	2007	5	LGE	0	0	0	-135.672	0	0	0	0	-135.672	C/I	LC Pri TOD	
11	2007	6	LGE	0	0	0	-112.68	0	0	0	0	-112.68	C/I	LC Pri TOD	
11	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
11	2007	8	LGE	0	0	0	-1284.62	0	0	0	0	-1284.624	C/I	LC Pri TOD	
11	2007	9	LGE	0	0	0	-441.285	0	0	0	0	-441.285	C/I	LC Pri TOD	
11	2007	10	LGE	-206,712	0	0	-625,508	0	0	0	0	-832,22	C/I	LC Pri TOD	
11	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
11	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
11	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
11	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
11	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
11	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Pri TOD	
12	2007	4	LGE	38,626	0	0	0	0	0	0	0	38,626	C/I	LC Special	
12	2007	5	LGE	0	0	0	-82,656	0	0	0	0	-82,656	C/I	LC Special	
12	2007	6	LGE	0	0	0	-73,065	0	0	0	0	-73,065	C/I	LC Special	
12	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
12	2007	8	LGE	0	0	0	-894,384	0	0	0	0	-894,384	C/I	LC Special	
12	2007	9	LGE	0	0	0	-286,715	0	0	0	0	-286,715	C/I	LC Special	
12	2007	10	LGE	-120,816	0	0	-365,612	0	0	0	0	-486,428	C/I	LC Special	
12	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
12	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
12	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
12	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
12	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
12	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I	LC Special	
13	2007	4	LGE	109,984	0	0	0	0	0	0	0	109,984	C/I	LP Sec	
13	2007	5	LGE	0	0	0	0	0	0	0	0	0	C/I	LP Sec	
13	2007	6	LGE	0	0	0	-143,85	0	0	0	0	-143,85	C/I	LP Sec	
13	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I	LP Sec	
13	2007	8	LGE	0	0	0	-17,166.2	0	0	0	0	-17,166.24	C/I	LP Sec	
13	2007	9	LGE	0	0	0	-665,795	0	0	0	0	-665,795	C/I	LP Sec	

Louisville Gas & Electric Company
Electric Temperature Normalization Based on Subset of Weather Variables (HDD60 & CDD70)

Index	Year	Month	Company	HDD60	HDD65	CDD65	CDD70	MinTemp	MaxTemp	Open	Open	Total	Adjustment	Class	Descr
13	2007	10	LGE	0	0	0	-1051.6	0	0	0	0	-1051.596	C/I LP Sec		
13	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I LP Sec		
13	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I LP Sec		
13	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I LP Sec		
13	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I LP Sec		
13	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I LP Sec		
13	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I LP Sec		
14	2007	4	LGE	16.31	0	0	0	0	0	0	0	16.31	C/I LP Pri		
14	2007	5	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2007	6	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2007	7	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2007	8	LGE	0	0	0	-293.76	0	0	0	0	-293.76	C/I LP Pri		
14	2007	9	LGE	0	0	0	-126.49	0	0	0	0	-126.49	C/I LP Pri		
14	2007	10	LGE	0	0	0	-155.168	0	0	0	0	-155.168	C/I LP Pri		
14	2007	11	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2007	12	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2008	1	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2008	2	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2008	3	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
14	2008	4	LGE	0	0	0	0	0	0	0	0	0	C/I LP Pri		
15	2007	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	5	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	6	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	7	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	8	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	9	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	10	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	11	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2007	12	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2008	1	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2008	2	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2008	3	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
15	2008	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Sec TOD		
16	2007	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	5	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	6	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	7	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	8	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	9	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	10	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	11	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2007	12	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2008	1	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2008	2	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2008	3	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
16	2008	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD		
17	2007	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	5	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	6	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	7	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	8	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	9	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	10	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	11	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2007	12	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2008	1	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2008	2	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2008	3	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
17	2008	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Pri TOD CSR		
18	2007	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	5	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	6	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	7	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	8	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	9	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	10	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	11	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2007	12	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2008	1	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2008	2	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2008	3	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
18	2008	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD		
19	2007	4	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	5	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	6	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	7	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	8	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	9	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	10	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	11	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		
19	2007	12	LGE	0	0	0	0	0	0	0	0	0	Lg C/I LP Trans TOD CSR		

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

CASE NO. 2007-00564

**Supplemental Response to Second Data Request of Commission Staff
Dated August 27, 2008**

Question No. 58

Responding Witness: William Steven Seelye

Q-58. Refer to pages 68-70 of the Seelye Testimony and Seelye Exhibit 26, pages 43-45.

- b. For each of the functional vector allocators, internally generated or otherwise, listed in the Exhibit, provide an explanation of how they were derived and the locations of the calculations inside the cost-of-service study.

A-58. b. See attached.

Louisville Gas and Electric Company
Functional Vectors

Description	Name	Page #	Basis of Allocation
Externally Generated Functional Vectors			
Station Equipment	F001	43	100% of cost allocated to distribution substation
Poles, Towers and Fixtures	F002	43	Zero-intercept percentages applied to the primary/secondary split 29 3280% of cost allocated to distribution primary lines - demand 49 1884% of cost allocated to distribution primary lines - customer 8 0247% of cost allocated to distribution secondary lines - demand 13 4589% of cost allocated to distribution secondary lines - customer
Overhead Conductors and Devices	F003	43	Zero-intercept percentages applied to the primary/secondary split 29 3280% of cost allocated to distribution primary lines - demand 49 1884% of cost allocated to distribution primary lines - customer 8 0247% of cost allocated to distribution secondary lines - demand 13 4589% of cost allocated to distribution secondary lines - customer
Underground Conductors and Devices	F004	43	Zero-intercept percentages applied to the primary/secondary split 29 3280% of cost allocated to distribution primary lines - demand 49 1884% of cost allocated to distribution primary lines - customer 8 0247% of cost allocated to distribution secondary lines - demand 13 4589% of cost allocated to distribution secondary lines - customer
Line Transformers	F005	43	Zero-intercept percentages applied to transformers 48 7503% of cost allocated to distribution line trans - demand 51 2497% of cost allocated to distribution line trans - customer
Services	F006	43	100% of cost allocated to distribution services
Meters	F007	43	100% of cost allocated to distribution meters
Street Lighting	F008	43	100% of cost allocated to distribution street & customer lighting
Meter Reading	F009	43	100% of cost allocated to customer service & info
Billing	F010	43	100% of cost allocated to customer service & info
Transmission	F011	43	Percentages derived from B I P calculation 33 58% of cost allocated to transmission demand - base 39 97% of cost allocated to transmission demand - inter 26 45% of cost allocated to transmission demand - peak 100% of cost allocated to sales expense
Load Management	F012	43	100% of cost allocated to sales expense
Production Plant	F017	43	Percentages derived from B I P calculation 33 58% of cost allocated to production demand - base 39 97% of cost allocated to production demand - inter 26 45% of cost allocated to production demand - peak
Provar	PROVAR	43	100% of cost allocated to production energy
Fuel	F018	43	100% of cost allocated to production energy
Steam Generation Operation Labor	F019	43	The formula for allocation can be found in cells on page 25
PROFIX	PROFIX	43	Percentages derived from B I P calculation 33 58% of cost allocated to production demand - base 39 97% of cost allocated to production demand - inter 26 45% of cost allocated to production demand - peak
Steam Generation Maintenance Labor	F020	43	The formula for allocation can be found in cells on page 25
Hydraulic Generation Operation Labor	F021	43	The formula for allocation can be found in cells on page 25
Hydraulic Generation Maintenance Labor	F022	43	The formula for allocation can be found in cells on page 25
Distribution Operation Labor	F023	43	The formula for allocation can be found in cells on page 31
Distribution Maintenance Labor	F024	43	The formula for allocation can be found in cells on page 34
Customer Accounts Expense	F025	43	100% of cost allocated to customer accounts expense
Customer Service Expense	F026	43	100% of cost allocated to customer service & info
Customer Advances	F027	43	The formula for allocation can be found in cells on page 1
Purchased Power Expenses	QMPP	43	The formula for allocation can be found in cells on page 43
Installations on Customer Premises - Plant in Service	F013	43	100% of cost allocated to customer accounts expense
Installations on Customer Premises - Accum Depr	F014	43	100% of cost allocated to customer accounts expense
Generators - Energy	F015	43	Not Used
Generators - Demand	F016	43	100% of cost allocated to production demand - base
Energy	Energy	43	100% of cost allocated to production energy
Internally Generated Functional Vectors			
Description	Name	Page #	Allocation
Total Prod, Trans, and Dist Plant	PT&D	1	The formula for allocation can be found in cells on page 1
Total Distribution Plant	PDIST	1	The formula for allocation can be found in cells on page 1
Total Transmission Plant	PTRAN	1	The formula for allocation can be found in cells on page 1
Operation and Maintenance Expenses Less Purchase Power	OMLPP	22	The formula for allocation can be found in cells on page 22
Total Plant in Service	TPIS	4	The formula for allocation can be found in cells on page 4
Total Operation and Maintenance Expenses (Labor)	TLB	37	The formula for allocation can be found in cells on page 37
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2	19	The formula for allocation can be found in cells on page 19
Total Steam Power Operation Expenses (Labor)	LBSUB1	25	The formula for allocation can be found in cells on page 25
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2	25	The formula for allocation can be found in cells on page 25
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3	25	The formula for allocation can be found in cells on page 25
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4	25	The formula for allocation can be found in cells on page 25
Total Other Power Generation Expenses (Labor)	LBSUB5	28	The formula for allocation can be found in cells on page 28
Total Transmission Labor Expenses	LBTRAN	31	The formula for allocation can be found in cells on page 31
Total Distribution Operation Labor Expense	LBDO	31	The formula for allocation can be found in cells on page 31
Total Distribution Maintenance Labor Expense	LBDM	34	The formula for allocation can be found in cells on page 34
Sub-Total Labor Exp	LBSUB7	34	The formula for allocation can be found in cells on page 34
Total General Plant	PGP	4	The formula for allocation can be found in cells on page 4
Total Production Plant	PPRTL	1	The formula for allocation can be found in cells on page 1
Total Intangible Plant	PINT	1	The formula for allocation can be found in cells on page 1

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

CASE NO. 2007-00564

**Supplemental Response to Second Data Request of Commission Staff
Dated August 27, 2008**

Question No. 60

Responding Witness: William Steven Seelye

Q-60. Refer to Seelye Exhibit 27. For each of the allocation vector allocators listed in the exhibit, provide an explanation of how they were derived and the locations of the calculations inside the cost-of-service study.

A-60. See attached.

Louisville Gas and Electric Company
Allocation Factors

Description	Name	Page #	Basis for Allocation
Energy Allocation Factors			
Energy Usage by Class	E01	52	Allocation based on loss adjusted energy
Customer Allocation Factors			
Primary Distribution Plant -- Average Number of Customers	C01	52	Allocation based on average number of customers
Customer Services -- Weighted cost of Services	C02	52	Allocation based on estimated service costs for each class
Meter Costs -- Weighted Cost of Meters	C03	52	Allocation based on estimated meter costs for each class
Lighting Systems -- Lighting Customers	C04	52	Allocation based on number of lights
Meter Reading and Billing -- Weighted Cost	C05	52	Allocation based on average number of customers
Marketing/Economic Development	C06	52	Allocation based on average number of customers
Rev			
Energy (Loss Adjusted)	Energy	52	Allocation based on loss adjusted energy
O&M Customer Allocators			
Weighted Average Customers (Lighting =9 Lights per Cust)	Cust05	52	Allocation based on average number of customers
Street Lighting	Cust04	52	Allocation based on number of lights
Average Customers	Cust01	52	Allocation based on average number of customers
Average Customers (Lighting = 9 Lights per Cust)	Cust06	52	Allocation based on average number of customers
Average Secondary Customers	Cust07	52	Allocation based on average number of customers
Average Primary Customers	Cust08	52	Allocation based on average number of customers
Plant Customer Allocators			
Weighted Year End Customers (Lighting =9 Lights per Cust)	YECust05	52	Allocation based on year-end number of customers
Street Lighting (plant in service balance)	YECust04	52	Allocation based on year-end number of lights
Year End Customers	YECust01	52	Allocation based on year-end number of customers
Year End Customers (Lighting = 9 Lights per Cust)	YECust06	52	Allocation based on year-end number of customers
Year End Secondary Customers	YECust07	52	Allocation based on year-end number of customers
Year End Primary Customers	YECust08	52	Allocation based on year-end number of customers
Demand Allocators			
Maximum Class Non-Coincident Peak Demands	NCP	52	Allocation based on maximum class NCP demands (load research data)
Maximum Class Demands (Primary)	NCPD	52	Allocation based on maximum class NCP demands (Primary) (load research data)
Sum of the Individual Customer Demands (Secondary)	SICD	52	Allocation based on the sum of the individual customer demands (Secondary)(load research data)
Summer Peak Period Demand Allocator	SCP	52	Allocation based on summer peak period demand (CP)(load research data)
Winter Peak Period Demand Allocator	WCP	52	Allocation based on winter peak period demand (CP)(load research data)
Base Demand Allocator	BDPM	52	Allocation based on average demand (load research data)
Production Allocation			
Production Residual Winter Demand Allocator	PPWDRA	55	Allocation based on winter peak period demand (CP)(load research data)
Production Winter Demand Total	PPWDT	55	Allocation based on winter peak period demand (CP)(load research data)
Production Winter Demand Allocator	PPWDA	55	Allocation based on winter peak period demand (CP)(load research data)
Production Residual Summer Demand Allocator	PPSDRA	55	Allocation based on summer peak period demand (CP)(load research data)
Production Summer Demand Total	PPSDT	55	Allocation based on summer peak period demand (CP)(load research data)
Production Summer Demand Allocator	PPSDA	55	Allocation based on summer peak period demand (CP)(load research data)
Production Residual Base Demand Allocator	PPBDRA	55	Allocation based on average demand (load research data)
Production Base Demand Total	PPBDT	55	Allocation based on average demand (load research data)
Production Base Demand Allocator	PPBDA	55	Allocation based on average demand (load research data)
Storm Damage Allocator			
Distribution O&M	SDALL	58	Allocation based on the O&M totals for distribution poles, substation, primary and secondary conductor, line transformers, and services The formula for allocation can be found in cells on page 1
Revenue Adjustment Allocators			
Total Other Revenue allocator	OREV	58	Allocation based on the sum of the allocations of each component of other revenue The formula for allocation can be found in cells on page 58
Off-System Sales Allocator			
Off-System Sales Allocator	OSSALL	58	Margins on OSS based on total power production plant rate base The formula for allocation can be found in cells on page 1 and 58
Expense Adjustment Allocators			
Interruptible Credit Allocator (Winter & Summer Peak Prod Plant)	INTCRE	58	Allocation based on summer and winter peak period demands
O&M less fuel	OMLF	58	Allocation based on total O&M expense less production energy The formula for allocation can be found in cells on page 10