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PUBLIC SERVICE
COMMISSION

Mr. Jeff DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

**Louisville Gas and
Electric Company**
State Regulation and Rates
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232
www.eon-us.com

January 29, 2010

Lonnie E. Bellar
Vice President
T 502-627-4830
F 502-217-2109
lonnie.bellar@eon-us.com

**RE: *Adjustment of Gas and Electric Rates of Louisville Gas and Electric
Company - Case No. 2009-00549***

Dear Mr. DeRouen:

Enclosed please find and accept for filing the original and ten (10) copies of Louisville Gas and Electric Company's Application for an Adjustment of its Electric Rates, including supporting testimony and exhibits. Also enclosed are an original and ten (10) copies of the Statutory Notice and Filing Requirements of Louisville Gas and Electric Company in the above referenced matter.

Should you have any questions regarding the enclosed, please contact me at your convenience.

Sincerely,

Lonnie E. Bellar

cc: Parties of Record

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS)	
AND ELECTRIC COMPANY FOR AN)	CASE NO. 2009-00549
ADJUSTMENT OF ITS ELECTRIC)	
AND GAS BASE RATES)	

VOLUME 1 OF 5

STATUTORY NOTICE

APPLICATION

FINANICAL EXHIBIT pursuant to 807 KAR 5:001 SECTION 6

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**RESPONSE TO FILING REQUIREMENTS listed in 807 KAR 5:001 SECTION 10(1)(a)1
through 807 KAR 5:001 SECTION 10(6)(k)**

Filed: January 29, 2010

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS)	
AND ELECTRIC COMPANY FOR AN)	CASE NO. 2009-00549
ADJUSTMENT OF ITS ELECTRIC)	
AND GAS BASE RATES)	

STATUTORY NOTICE

Louisville Gas and Electric Company ("LG&E"), by counsel, informs the Kentucky Public Service Commission ("Commission") that it is engaged in business as an operating public utility, principally furnishing retail electric and gas service in Jefferson County, Kentucky and portions of other counties in the surrounding area within Kentucky.

Pursuant to KRS 278.180, LG&E hereby gives notice to the Commission that, on this 29th day of January, 2010, it files herewith its application for adjustment of base rates and proposes to adjust its base rates in conformity with the tariff sheets ("the revised tariffs") attached to the application at Tab 7 of the Filing Requirements and made a part hereof by reference.

LG&E proposes to change its existing base rates and tariffs for electric and gas service, now on file with and approved by the Commission, by substituting the revised tariff sheets (ten or more copies of which are filed as incorporated into the application) for the corresponding tariff sheets in its existing tariff and by amending the rates and charges or terms and conditions set forth in certain special contracts for electric and service.

The proposed revisions or changes to these special contracts are summarized at Tab 7 of the Filing Requirements of the application filed herewith and are made a part hereof by reference.


Notice is further given that the stated effective date for the changes in rates is March 1, 2010.

Notice to the public of the proposed rates is being given as prescribed in the Commission's regulations (807 KAR 5:051, 807 KAR 5:001, Section 10 (3) and (4), and 807 KAR 5:011, Section 8), by publication in accordance with the Commission's regulations (807 KAR 5:001, Section (1)(4) and 807 KAR 5:011, Section 8(2)(c)) and by exhibiting the notice to the public for inspection at the offices of LG&E, 820 West Broadway Street, Louisville, Kentucky. A Certificate of Completed Notice will be filed with the Commission in the form recommended by 807 KAR 5:011, Section 15(5).

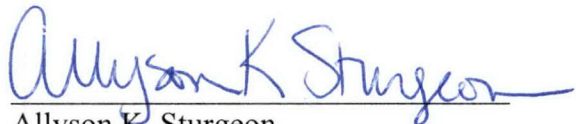
Additional information required by the Commission's regulations is contained in the application filed herewith and made a part hereof by reference.

Submitted to the Commission this 29th day of January, 2010.

Respectfully submitted,



Lonnie E. Bellar
Vice President, State Regulation and Rates
E.ON U.S. LLC
220 West Main Street
Louisville, Kentucky 40202



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-and-

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Telephone: (859) 231-3000

Counsel for Louisville Gas and
Electric Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies the original and ten copies of this Statutory Notice was hand-delivered to Jeff DeRouen, Executive Director, Kentucky Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601, and a copy of this Application was hand delivered to Dennis G. Howard II, Assistant Attorney General, Office of Rate Intervention, 1024 Capital Center Drive, Frankfort, Kentucky 40601, and sent via overnight courier to Michael L. Kurtz, Boehm Kurtz & Lowry, 36 East Seventh Street, Suite 1510, Cincinnati, OH 45202, this 29th day of January, 2010.


Counsel for Louisville Gas and
Electric Company

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS)	
AND ELECTRIC COMPANY FOR AN)	CASE NO. 2009-00549
ADJUSTMENT OF ITS ELECTRIC)	
AND GAS BASE RATES)	

**LOUISVILLE GAS AND ELECTRIC COMPANY'S
APPLICATION FOR AUTHORITY TO ADJUST RATES**

Applicant, Louisville Gas and Electric Company ("LG&E"), pursuant to KRS Chapter 278 and the applicable sections of 807 KAR Chapter 5, hereby applies to the Kentucky Public Service Commission ("Commission") for authority to adjust its gas and electric base rates. LG&E's Notice of Intent to File Rate Applications, required by 807 KAR 5:011, Section 8(1), was filed with the Commission on December 30, 2009, and is attached hereto at Tab 10 of the Filing Requirements.

In support of its Application, LG&E states as follows:

1. The full name and mailing address of LG&E are: Louisville Gas and Electric Company, Post Office Box 32010, 220 West Main Street, Louisville, Kentucky 40232. LG&E is a Kentucky corporation authorized to do business in the Commonwealth of Kentucky.

2. LG&E is a utility engaged in the electric and gas business. LG&E generates and purchases electricity, and distributes and sells electricity at retail in Jefferson County and portions of Bullitt, Hardin, Henry, Meade, Oldham, Shelby, Spencer and Trimble Counties. LG&E also purchases, stores and transports natural gas and distributes and sells natural gas at retail in Jefferson County and portions of Barren, Bullitt, Green, Hardin, Hart, Henry, Larue, Marion, Meade, Metcalfe, Nelson, Oldham, Shelby, Spencer, Trimble and

Washington Counties. A certified copy of LG&E's Articles of Incorporation is on file with the Commission in Case No. 2005-00471, *In the Matter of: Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Authority to Transfer Functional Control of their Transmission System*, filed on November 18, 2005, and is incorporated by reference herein pursuant to 807 KAR 5:001, Section 8(3).

3. This Application constitutes notice to the Commission pursuant to KRS 278.180(1) of the changes proposed to be made to LG&E's electric and gas base rates. LG&E is filing its Certificate of Notice to the public of the changes in its tariffs that result in increased rates, which Certificate is attached hereto at Tab 9 of the Filing Requirements.

4. LG&E requests Commission approval of a change in existing base rates and tariffs for electric service. LG&E proposes to change its existing electric base rates and tariffs to those rates and charges set forth in the proposed tariff attached hereto at Tab 7 of the Filing Requirements. A comparison of the present and proposed rates and charges is attached hereto at Tab 8 of the Filing Requirements. The proposed revisions in the special contracts are summarized at Tab 7 of the Filing Requirements. The proposed adjustments in electric base rates will result in an increase in operating revenues of approximately \$94.6 million or 12.1% per year based on adjusted consumption during the 12 months ended October 31, 2009.

5. LG&E also requests Commission approval of a change in existing base rates and tariffs for gas service. LG&E proposes to change its existing gas base rates and tariffs to those base rates and charges set forth in the proposed tariff attached hereto at Tab 7 of the Filing Requirements. A comparison of the present and proposed base rates and charges is attached hereto at Tab 8 of the Filing Requirements. The proposed revisions in the special

contracts are summarized at Tab 7 of the Filing Requirements. The proposed adjustments in gas base rates will result in an increase in operating revenues of approximately \$22.6 million or 7.7% per year based on adjusted consumption during the 12 months ended October 31, 2009.

6. The monthly residential electric bill increase due to the proposed electric base rates will be 12.2%, or approximately \$8.92, for a customer using 992 kWh of electricity (the average monthly consumption of an LG&E residential electric customer).

7. The monthly residential gas bill increase due to the proposed gas base rates will be 8.7%, or approximately \$4.65, for a customer using 58 Ccf of gas (the average monthly consumption of an LG&E residential gas customer).

8. LG&E supports its request for a change in its existing rates and tariffs for electric and gas service with the verified testimony and exhibits of the following persons:

- Victor A. Staffieri, Chairman, Chief Executive Officer and President
- Paul W. Thompson, Senior Vice President – Energy Services
- Chris Hermann, Senior Vice President – Energy Delivery
- S. Bradford Rives, Chief Financial Officer
- Valerie L. Scott, Controller
- Shannon L. Charnas, Director – Utility Accounting and Reporting
- Ronald L. Miller, Director – Corporate Tax
- Daniel K. Arbough, Treasurer
- William E. Avera, President, FINCAP, Inc.
- Lonnie E. Bellar, Vice President – State Regulation and Rates

- W. Steven Seelye, Principal and Senior Consultant, The Prime Group, LLC
- Robert M. Conroy, Director – Rates
- John Wolfram, Director – Marketing and Customer Service

9. LG&E further supports its request for a change in its existing rates and tariffs for electric and gas service with the following exhibits complying with the requirements of 807 KAR 5:001, Section 10:

Tab	Filing Requirement	Description
1	807 KAR 5:001 Section 10(1)(a)1	Reason for Rate Adjustment
2	807 KAR 5:001 Section 10(1)(a)2	Most Recent Annual Reports
3	807 KAR 5:001 Section 10(1)(a)3	Articles of Incorporation
4	807 KAR 5:001 Section 10(1)(a)4	Limited Partnership Agreement
5	807 KAR 5:001 Section 10(1)(a)5	Certificate of Good Standing
6	807 KAR 5:001 Section 10(1)(a)6	Certificate of Assumed Name
7	807 KAR 5:001 Section 10(1)(a)7	Proposed Tariff
8	807 KAR 5:001 Section 10(1)(a)8	Proposed Tariff Changes
9	807 KAR 5:001 Section 10(1)(a)9	Statement about Customer Notice
10	807 KAR 5:001 Section 10(2)	Notice of Intent
11	807 KAR 5:001 Section 10(3)	Customer Notice Information
12	807 KAR 5:001 Section 10(4)(a)	Sewer Utility Notices
13	807 KAR 5:001 Section 10(4)(b)	Typewritten Notices by Mail
14	807 KAR 5:001 Section 10(4)(c)	Other Customer Notices
15	807 KAR 5:001 Section 10(4)(d)	Publisher's Affidavit
16	807 KAR 5:001 Section 10(4)(e)	Verification - Mailed Notices
17	807 KAR 5:001 Section 10(4)(f)	Sample Notices Posted
18	807 KAR 5:001 Section 10(4)(g)	Comply w/ 807 KAR 5:051, Section 2
19	807 KAR 5:001 Section 10(5)	Hearing Notice Published
20	807 KAR 5:001 Section 10(6)(a)	Describe and Explain Adjustments
21	807 KAR 5:001 Section 10(6)(b)	Testimony (Revenues > \$1.0 mm)
22	807 KAR 5:001 Section 10(6)(c)	Testimony (Revenues < \$1.0 mm)
23	807 KAR 5:001 Section 10(6)(d)	New Rates Effect - Overall Revenues
24	807 KAR 5:001 Section 10(6)(e)	Average Customer Class Bill Impact
25	807 KAR 5:001 Section 10(6)(f)	Local Telephone Exchange Companies

26	807 KAR 5:001 Section 10(6)(g)	Analysis of Customer Bills
27	807 KAR 5:001 Section 10(6)(h)	Revenue Requirements Determination
28	807 KAR 5:001 Section 10(6)(i)	Reconcile Rate Base & Capitalization
29	807 KAR 5:001 Section 10(6)(j)	Current Chart of Accounts
30	807 KAR 5:001 Section 10(6)(k)	Annual Auditor's Opinion(s)
31	807 KAR 5:001 Section 10(6)(l)	FERC Audit Reports
32	807 KAR 5:001 Section 10(6)(m)	FERC Form 1s
33	807 KAR 5:001 Section 10(6)(n)	Depreciation Study
34	807 KAR 5:001 Section 10(6)(o)	Computer Software, Hardware, etc.
35	807 KAR 5:001 Section 10(6)(p)	Stock or Bond Prospectuses
36	807 KAR 5:001 Section 10(6)(q)	Annual Reports to Shareholders
37	807 KAR 5:001 Section 10(6)(r)	Monthly Management Reports
38	807 KAR 5:001 Section 10(6)(s)	SEC Reports (10Ks, 10Qs, and 8Ks)
39	807 KAR 5:001 Section 10(6)(t)	Affiliate, et. al., Allocations/Charges
40	807 KAR 5:001 Section 10(6)(u)	Cost-of-Service Study
41	807 KAR 5:001 Section 10(6)(v)	Local Telephone Exchange Companies
42	807 KAR 5:001 Section 10(7)(a)	Financial Statements w/ Adjustments
43	807 KAR 5:001 Section 10(7)(b)	Capital Construction Budget
44	807 KAR 5:001 Section 10(7)(c)	Pro Forma Adjustments - Plant
45	807 KAR 5:001 Section 10(7)(d)	Pro Forma Adjustments - Operating
46	807 KAR 5:001 Section 10(7)(e)	Period-End Customer Additions, etc.

10. As required by KRS 278.030, the rates proposed for gas and electric service are fair, just, and reasonable.

11. The Application for a general adjustment of gas and electric base rates is supported by a twelve month historical test year in accordance with 807 KAR 5:001, Section 10(1)(a) with the test period ending October 31, 2009. LG&E's financial exhibit, prescribed in 807 KAR 5:001, Section 6, is attached hereto and marked as "Financial Exhibit."

Regulatory Asset Request

12. In addition to the base rate adjustments herein requested, LG&E further requests the Commission to establish a regulatory asset for the cost to terminate an interest rate swap agreement between LG&E and Wachovia Bank, N.A. In December 2003, LG&E

entered into a \$32 million interest rate swap agreement with Wachovia Bank, N.A., as authorized by the Commission in Case No. 2003-00299 in connection with the issuance of tax-exempt bonds. This agreement was one of four swap agreements that insulated LG&E and its customers from potentially volatile variable interest rate costs. Under the terms of the agreement, LG&E paid Wachovia a monthly fixed rate payment of 3.648% on the \$32 million; in return, Wachovia paid LG&E a monthly payment at a rate equal to 68% of the 1-month LIBOR on the \$32 million. The monthly net payment due from LG&E or Wachovia was included in interest expense and recovered through rates.

13. The termination date of the swap agreement with Wachovia was October 1, 2033; however, the agreement listed several “optional termination dates” at which times either party could elect to opt out of the agreement before the scheduled termination date. Based on this provision, Wachovia elected to terminate the agreement effective December 16, 2008. As a result, LG&E was obligated to pay a termination fee to Wachovia of \$9,950,000 as settlement of the mark-to-market value of the agreement as of the optional termination date. If the swap had remained in place, LG&E would have been required to make ongoing monthly payments to Wachovia.

14. LG&E anticipates that future interest expense will be reduced as a result of the termination of the swap, and therefore requests the Commission to establish a regulatory asset to allow LG&E to recover the \$9.95 million swap termination cost less \$650,449 that had been booked as a gain to Other Comprehensive Income, for a total of \$9,303,396. LG&E proposes to amortize and recover the asset over 24.75 years (the remaining term of the swap when it was terminated). The initial amortization amount of this regulatory asset would be \$258,476, which is the amount included in Reference Schedule 1.36 of Rives

Exhibit 1. Mr. Arbough's testimony discusses the proposed regulatory asset and its amortization in greater detail.

15. Copies of all orders, pleadings and other communications related to this proceeding should be directed to:

Lonnie E. Bellar
Vice President, State Regulation and Rates
E.ON U.S. LLC
220 West Main Street
Louisville, Kentucky 40202

Allyson K. Sturgeon
Senior Corporate Attorney
E.ON U.S. LLC
220 West Main Street
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Stoll Keenon Ogden PLLC
2000 PNC Plaza
500 West Jefferson Street
Louisville, Kentucky 40202-2828

Robert M. Watt III
Monica H. Braun
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507-1801

WHEREFORE, Louisville Gas and Electric Company respectfully requests the Kentucky Public Service Commission to enter an order:

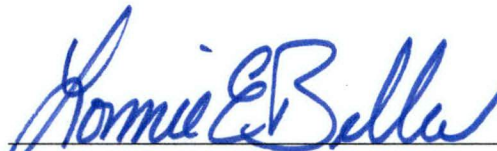
1. Approving the revised tariff sheets for gas and electric service at Tab 7 of the Filing Requirements;
2. Authorizing Louisville Gas and Electric Company to establish and amortize for 24 $\frac{3}{4}$ years a regulatory asset for the cost to terminate the interest swap agreement between the Company and Wachovia Bank, N.A., less the interest cost for the short-term

debt used to finance terminating the agreement, as shown in Reference Schedule 1.46 to Exhibit 1 of the testimony of S. Bradford Rives; and

3. Granting all other relief to which Louisville Gas and Electric Company may be entitled.

Dated: January 29, 2010

Respectfully submitted,



Lonnie E. Bellar
Vice President, State Regulation
and Rates
E.ON U.S. LLC
220 West Main Street
Louisville, Kentucky 40202



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*Counsel for Louisville Gas and
Electric Company*

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*Counsel for Louisville Gas and
Electric Company*

LOUISVILLE GAS AND ELECTRIC COMPANY

FINANCIAL EXHIBIT
(807 KAR 5:001 SEC. 6)

October 31, 2009

- (1) Amount and kinds of stock authorized.

75,000,000 shares of Common Stock, without par value.

- (2) Amount and kinds of stock issued and outstanding.

21,294,223 shares of Common Stock, without par value, recorded at \$425,170,424.

- (3) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.

None

- (4) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.

None

- (5) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last 12-month period.

Unsecured

Louisville Gas and Electric Company

Date of Issue	Date of Maturity	Rate of Interest	Principal Amount		Interest Expense
			Authorized	Outstanding at October 31, 2009	Year Ended October 31, 2009
Pollution Control Bonds					
05/19/00	05/01/27	5.375%	25,000,000	25,000,000	\$ 1,254,169
08/09/00	08/01/30	Variable	83,335,000	83,335,000	412,795
09/11/01	09/01/27	Variable	10,104,000	10,104,000	51,151
03/06/02	09/01/26	Variable	22,500,000	22,500,000	281,668
03/06/02	09/01/26	Variable	27,500,000	27,500,000	344,487
03/22/02	11/01/27	Variable	35,000,000	35,000,000	418,953
03/22/02	11/01/27	Variable	35,000,000	35,000,000	418,953
10/23/02	10/01/32	Variable	41,665,000	41,665,000	278,819
11/20/03	10/01/33	Variable	128,000,000	128,000,000 *	-
04/13/05	02/01/35	5.750%	40,000,000	40,000,000	2,146,667
04/26/07	06/01/33	5.625%	31,000,000	31,000,000	1,627,500
04/26/07	06/01/33	Variable	35,200,000	35,200,000 *	-
04/26/07	06/01/33	4.600%	60,000,000	60,000,000	2,760,000
Interest Rate Swaps					6,724,357
					\$ 16,719,519

* LG&E issued notices to bondholders of its intention to convert these bonds from the auction rate mode to a weekly interest rate mode, as permitted under the loan documents. In connection with the conversions, LG&E purchased the bonds from the remarketing agent. The bonds are expected to be remarketed to the public at a later time.

- (6) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last 12-month period.

Payee	Date of Issue	Date of Maturity	Rate of Interest	Amount	Interest Expense Year Ended October 31, 2009
Fidelia Corp.	01/15/04	01/16/12	4.33%	\$ 25,000,000	\$1,082,500
Fidelia Corp.	04/30/03	04/30/13	4.55%	100,000,000	4,550,000
Fidelia Corp.	08/15/03	08/15/13	5.31%	100,000,000	5,310,000
Fidelia Corp.	11/21/08	11/23/15	6.48%	50,000,000	3,051,000
Fidelia Corp.	07/25/08	07/25/18	6.21%	25,000,000	1,552,500
Fidelia Corp.	11/26/07	11/26/22	5.72%	47,000,000	2,688,400
Fidelia Corp.	04/13/07	04/13/31	5.93%	68,000,000	4,032,400
Fidelia Corp.	04/13/07	04/13/37	5.98%	70,000,000	4,186,000
					<u>\$26,452,800</u>

- (7) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.

None, other than current and accrued liabilities.

- (8) Rate and amount of dividends paid during the five previous fiscal years, and the amount of capital stock on which dividends were paid each year. (1)

Dividends on Common Stock, without par value

2004	\$57,000,000
2005	39,000,000
2006	95,000,000
2007	65,000,000
2008	40,000,000

(1) As of May 1998, the 21,294,223 shares are all owned by E.ON U.S. LLC (formerly LG&E Energy LLC) and all dividends declared by LG&E's Board of Directors are paid to E.ON U.S. LLC.

Dividends on 5% Cumulative Preferred Stock, \$25 par value

For each of the quarters in the years 2004 – 2006, the Company declared and paid dividends of \$.3125 per share on the 860,287 shares of 5% Cumulative Preferred Stock, \$25 par value, outstanding for a total of \$268,841 each quarter. The annual amount of dividends for each fiscal year 2004 - 2006 was \$1,075,365. All shares were redeemed on April 16, 2007. The amount of dividends declared and paid through April 16, 2007 was \$316,636.

Dividends on \$5.875 Cumulative Preferred Stock, without par value

For each of the quarters in the years 2004 – 2006, the Company declared and paid dividends of \$1.46875 per share on the \$5.875 series preferred stock outstanding. The preferred stock had a sinking fund requirement sufficient to retire a minimum of 12,500 shares on July 15 of each year commencing with July 15, 2003, and the remaining 187,500 shares on July 15, 2008 at \$100 per share. The Company redeemed 12,500 shares in accordance with these provisions annually on July 15, 2003 through July 15, 2006. The 200,000 remaining shares were redeemed April 16, 2007.

Annual dividends and interest on preferred stock, without par value for the previous five fiscal years were:

2004	\$1,358,594
2005	1,285,156
2006	1,211,719
2007	345,972
2008	0

Dividends on Auction Rate Cumulative Preferred Stock, without par value

<u>Month Declared</u>		<u>Payment Date</u>	<u>Rate Per Share</u>	<u>Amount</u>
March	2004	4/15/2004	0.37500	\$187,500
June	2004	7/15/2004	0.43750	218,750
September	2004	10/15/2004	0.48750	243,750
December	2004	1/18/2005	0.62500	312,500
				<u>\$962,500</u>
March	2005	4/15/2005	0.75000	\$375,000
June	2005	7/15/2005	0.97500	487,500
September	2005	10/17/2005	0.97500	487,500
December	2005	1/17/2006	1.10000	550,000
				<u>\$1,900,000</u>
March	2006	4/15/2006	1.20000	\$600,000
June	2006	7/15/2006	1.33750	668,750
September	2006	10/15/2006	1.44750	723,750
December	2006	1/15/2007	1.27500	637,500
				<u>\$2,630,000</u>
March	2007	4/13/2007	1.25000	\$625,000
				<u>\$625,000</u>

Dividend is based on 500,000 shares for all periods. All shares were redeemed on April 16, 2007.

(9) Detailed Income Statement, Balance Sheet and Statement of Retained Earnings

Monthly Financial and Operating Reports are filed each month with the Kentucky Public Service Commission. Attached are detailed Statements of Income, Balance Sheets and Retained Earnings for the Company for the period ending October 31, 2009.

Louisville Gas and Electric Company
Income Statement on a Total Company and Jurisdictional Basis
Twelve Months Ending October 31, 2009

	<u><i>Electric</i></u>	<u><i>Gas</i></u>	<u><i>Total</i></u>
OPERATING REVENUES			
Residential Sales	309,240,308	266,760,287	576,000,595
Small (or Comm.)	253,036,358	106,638,032	359,674,390
Large (or Ind.)	125,975,607	9,919,514	135,895,121
Public Street and Highway Lighting	6,875,833	-	6,875,833
Other Sales to Public Authorities	71,089,978	18,713,546	89,803,524
Rate Refunds	-	-	-
Total Sales to Ultimate Consumers	<u>766,218,084</u>	<u>402,031,379</u>	<u>1,168,249,463</u>
Sales for Resale	179,634,251	-	179,634,251
Interdepartmental Sales	-	6,531,020	6,531,020
Late Payment Charges	5,040,755	3,212,301	8,253,056
Transportation Revenue	-	6,671,834	6,671,834
Miscellaneous Service Revenues	963,922	13,787	977,709
Rent from Electric/Gas Property	2,613,870	408,087	3,021,957
Interdepartmental Rents	-	-	-
Other Electric Revenue	4,020,871	-	4,020,871
Other Gas Revenue	-	21,851	21,851
Total Operating Revenues	<u>958,491,753</u>	<u>418,890,259</u>	<u>1,377,382,012</u>
OPERATING EXPENSES			
Operation Expense	584,584,400	350,328,359	934,912,759
Maintenance Expense	58,042,377	16,824,321	74,866,698
Depreciation Expense	109,380,499	18,104,229	127,484,728
Amort. & Depl. of Utility Plant	5,626,250	1,976,791	7,603,041
Amor. of Property Losses, Unrecovered Plant and Regulatory Study Costs	-	-	-
Regulatory Credits	(1,724,282)	(477,534)	(2,201,816)
Taxes Other Than Income Taxes	18,568,593	5,819,250	24,387,843
Income Taxes - Federal	12,898,578	12,084,557	24,983,135
- State	3,441,642	3,063,179	6,504,821
Provision for Deferred Income Taxes	94,962,381	11,755,236	106,717,617
(Less) Provision for Deferred Income Taxes - Credit	(64,538,786)	(20,818,684)	(85,357,470)
Investment Tax Credit Adj. - Net	1,861,232	(153,809)	1,707,423
Gain from Disposition of Allowances	(66,274)	-	(66,274)
Accretion Expense	1,501,896	464,021	1,965,917
Total Utility Operating Expenses	<u>824,538,506</u>	<u>398,969,916</u>	<u>1,223,508,422</u>
Net Utility Operating Income	<u>133,953,247</u>	<u>19,920,343</u>	<u>153,873,590</u>
Total Other Income			22,179,916
Total Other Income Deductions			37,219,802
Total Taxes on Other Income and Deductions			(7,508,341)
Net Other Income and Deductions			<u>(7,531,545)</u>
INTEREST			
Interest on Long-Term Debt			43,172,320
Amort. of Debt Disc. and Expenses			185,654
Amortization of Loss on Reacquired Debt			1,293,470
Other Interest Charges			3,851,367
Total Interest Charges	<u>38,733,188</u>	<u>9,769,623</u>	<u>48,502,811</u>
Net Income Before Extraordinary Items			97,839,234
Extraordinary Items			<u>-</u>
Net Income			<u><u>97,839,234</u></u>

Louisville Gas and Electric Company
Balance Sheet on a Total Company and Jurisdictional Basis

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
UTILITY PLANT			
Utility Plant	\$ 3,589,541,649	\$ 682,463,297	\$ 4,272,004,946
Construction Work in Progress	294,494,749	42,241,284	336,736,033
Total Utility Plant	3,884,036,398	724,704,581	4,608,740,979
Less: Accum. Prov. for Depr. Amort. Depl.	1,752,214,062	251,930,195	2,004,144,257
Net Utility Plant	2,131,822,336	472,774,386	2,604,596,722
Gas Stored Underground - Noncurrent	-	2,139,990	2,139,990
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property-Less Reserve	8,790	3,089	11,879
Special Funds	12,826,299	3,293,217	16,119,516
Other Investments	594,286	-	594,286
Total Other Property and Investments	13,429,375	3,296,306	16,725,681
CURRENT AND ACCRUED ASSETS			
Cash	2,283,039	586,182	2,869,221
Special Deposits	778,627	-	778,627
Working Fund	14,478	6,152	20,630
Temporary Cash Investments	96	24	120
Customer Accounts Receivable	39,422,324	16,062,653	55,484,977
Other Accounts Receivable	11,857,198	751,182	12,608,380
Less: Accum. Prov. for Uncollectible Acct.-Credit	685,769	1,101,452	1,787,221
Notes Receivable from Associated Companies	-	-	-
Accounts Receivable from Associated Companies	326,156	83,742	409,898
Fuel Stock	59,002,922	-	59,002,922
Plant Materials and Operating Supplies	29,049,401	22,964	29,072,365
Stores Expense Undistributed	4,110,821	3,292	4,114,113
Gas Stored Underground - Current	-	69,378,233	69,378,233
Prepayments	3,333,519	401,007	3,734,526
Misc. Current & Accrued Assets	1,096,895	-	1,096,895
Interest and Dividends Receivable	9,457	334	9,791
Rents Receivable	37,897	-	37,897
Accrued Utility Revenues	35,406,000	7,434,000	42,840,000
Total Current and Accrued Assets	186,043,061	93,628,313	279,671,374
DEFERRED DEBITS			
Unamortized Debt Expenses	3,091,402	793,733	3,885,135
Other Regulatory Assets	302,791,445	62,111,253	364,902,698
Miscellaneous Deferred Debits	1,047,517	20,716	1,068,233
Unamortized Loss on Reacquired Debt	18,556,388	4,764,446	23,320,834
Accumulated Deferred Income Taxes	52,915,615	6,148,834	59,064,449
Total Deferred Debits	378,402,367	73,838,982	452,241,349
Total Assets	<u>\$ 2,709,697,139</u>	<u>\$ 645,677,977</u>	<u>\$ 3,355,375,116</u>
	80.76%	19.24%	

Louisville Gas and Electric Company
Balance Sheet on a Total Company and Jurisdictional Basis

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
PROPRIETARY CAPITAL			
Common Stock Issued	\$ 338,308,106	\$ 86,862,318	\$ 425,170,424
Preferred Stock Issued	-	-	-
Other Paid - In Capital	66,505,799	17,075,700	83,581,499
Other Comprehensive Income	(9,011,094)	(2,280,028)	(11,291,122)
(Less) Capital Stock Expense	665,117	170,772	835,889
Retained Earnings	<u>600,408,281</u>	<u>140,843,343</u>	<u>741,251,624</u>
Total Proprietary Capital	995,545,975	242,330,561	1,237,876,536
LONG-TERM DEBT			
Long-Term Notes Payable to Associated Companies	385,914,500	99,085,500	485,000,000
Mandatory Redeemable \$5.875 Series Preferred Stock	-	-	-
Bonds	<u>327,115,453</u>	<u>83,988,547</u>	<u>411,104,000</u>
Total Long-Term Debt	713,029,953	183,074,047	896,104,000
OTHER NONCURRENT LIABILITIES			
Accumulated Provision for Postretirement Benefits	<u>170,323,659</u>	<u>43,798,059</u>	<u>214,121,718</u>
Total Other Noncurrent Liabilities	170,323,659	43,798,059	214,121,718
CURRENT AND ACCRUED LIABILITIES			
Notes Payable to Associated Companies	119,886,050	30,781,350	150,667,400
Accounts Payable	60,910,789	13,229,788	74,140,577
Accounts Payable to Associated Companies	14,401,171	3,697,573	18,098,744
Customer Deposits	15,941,149	6,944,243	22,885,392
Taxes Accrued	9,969,997	2,600,635	12,570,632
Interest Accrued	3,608,136	926,407	4,534,543
Miscellaneous Current and Accrued Liabilities	<u>12,148,940</u>	<u>6,299,991</u>	<u>18,448,931</u>
Total Current and Accrued Liabilities	236,866,232	64,479,987	301,346,219
DEFERRED CREDITS AND OTHER			
Customer Advances for Construction	1,848,625	7,485,293	9,333,918
Asset Retirement Obligations	30,776,520	1,940,435	32,716,955
Accumulated Deferred Investment Tax Credits	49,885,933	861,713	50,747,646
Other Deferred Credits	34,060,247	6,067,811	40,128,058
Other Regulatory Liabilities	49,749,936	42,998,102	92,748,038
Miscellaneous Long-Term Liabilities	32,076,645	8,110,350	40,186,995
Accumulated Deferred Income Taxes	<u>386,309,305</u>	<u>53,755,728</u>	<u>440,065,033</u>
Total Deferred Credits	584,707,211	121,219,432	705,926,643
Electric/Gas adjustment to balance	9,224,109	(9,224,109)	
Total Liabilities and Stockholders Equity	<u>\$ 2,709,697,139</u>	<u>\$ 645,677,977</u>	<u>\$ 3,355,375,116</u>
	80.76%	19.24%	

Louisville Gas and Electric Company
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Volume Number	Description of Contents
1	Statutory Notice Application Financial Exhibit pursuant to 807 KAR 5:001 Section 6 Table of Contents Response to Filing Requirements listed in 807 KAR 5:001 Section 10(1)(a)1 through 807 KAR 5:001 Section 10(6)(k)
2	Response to Filing Requirements listed in 807 KAR 5:001 Section 10(6)(l) through 807 KAR 5:001 Section 10(6)(q)
3	Response to Filing Requirements listed in 807 KAR 5:001 Section 10(6)(r) through 807 KAR 5:001 Section 10(7)(e)
4	Direct Testimony and Exhibits
5	Direct Testimony and Exhibits

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
1	1	807 KAR 5:001 Section 10(1)(a)1	<i>A statement of the reason the adjustment is required.</i>	Mr. Bellar
1	2	807 KAR 5:001 Section 10(1)(a)2	<i>A statement that the utility's annual reports, including the annual report for the most recent calendar year, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1).</i>	Mr. Bellar
1	3	807 KAR 5:001 Section 10(1)(a)3	<i>If the utility is incorporated, a certified copy of the utility's articles of incorporation and all amendments thereto or all out-of-state documents of similar import. If the utility's articles of incorporation and amendments have already been filed with the commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding.</i>	Mr. Bellar
1	4	807 KAR 5:001 Section 10(1)(a)4	<i>If the utility is a limited partnership, a certified copy of the limited partnership agreement and all amendments thereto or all out-of-state documents of similar import. If the utility's limited partnership agreement and amendments have already been filed with the commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding.</i>	Mr. Bellar
1	5	807 KAR 5:001 Section 10(1)(a)5	<i>If the utility is incorporated or a is a limited partnership, a certificate of good standing or certificate of authorization dated within sixty (60) days of the date the application is filed.</i>	Mr. Bellar
1	6	807 KAR 5:001 Section 10(1)(a)6	<i>A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that such a certificate is not necessary.</i>	Mr. Bellar
1	7	807 KAR 5:001 Section 10(1)(a)7	<i>The proposed tariff in a form which complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.</i>	Mr. Bellar
1	8	807 KAR 5:001 Section 10(1)(a)8	<i>The utility's proposed tariff changes, identified in compliance with 807 KAR 5:011, shown either by: (a) Providing the present and proposed tariffs in comparative form on the same sheet side by side; or, (b) Providing a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions.</i>	Mr. Bellar
1	9	807 KAR 5:001 Section 10(1)(a)9	<i>A statement that customer notice has been given in compliance with subsections (3) and (4) of this section with a copy of the notice.</i>	Mr. Bellar

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
1	10	807 KAR 5:001 Section 10(2)	<i>Notice of Intent. Utilities with gross annual revenues greater than \$1,000,000 shall file with the commission a written notice of intent to file a rate application at least four (4) weeks prior to filing their application. The notice of intent shall state whether the rate application shall be supported by a historical test period or a fully forecasted test period. This notice shall be served upon the Attorney General, Utility Intervention and Rate Division.</i>	Mr. Bellar
1	11	807 KAR 5:001 Section 10(3)	<i>Form of notice to customers. Every utility filing an application pursuant to this section shall notify all affected customers in the manner prescribed herein. The notice shall include the following information: (a) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rate change will apply; (b) The present rates and the proposed rates for each customer class to which the proposed rates would apply; (c) Electric, gas, water and sewer utilities shall include the effect upon the average bill for each customer class to which the proposed rate change will apply; (d) Local exchange companies shall include the effect upon the average bill for each customer class for the proposed rate change in basic local service; (e) A statement that the rates contained in this notice are the rates proposed by (name of utility); however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice; (f) A statement that any corporation, association, or person with a substantial interest in the matter may, by written request, within thirty (30) days after publication or mailing of this notice of the proposed rate changes request to intervene; intervention may be granted beyond the thirty (30) day period for good cause shown; (g) A statement that any person who has been granted intervention by the commission may obtain copies of the rate application and any other filings made by the utility by contacting the utility through a name and address and phone number stated in this notice; (h) A statement that any person may examine the rate application and any other filings made by the utility at the main office of the utility or at the commission's office indicating the addresses and telephone numbers of both the utility and the commission; and (i) The commission may grant a utility with annual gross revenues greater than \$1,000,000, upon written request, permission to use an abbreviated form of published notice of the proposed rates provided the notice includes a coupon which may be used to obtain all of the information required herein.</i>	Mr. Bellar

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
1	12	807 KAR 5:001 Section 10(4)(a)	<i>Manner of notification. Sewer utilities shall give the required typewritten notice by mail to all of their customers pursuant to KRS 278.185.</i>	Mr. Bellar
1	13	807 KAR 5:001 Section 10(4)(b)	<i>Manner of notification. Applicants with twenty (20) or fewer customers affected by the proposed general rate adjustment shall mail the required typewritten notice to each customer no later than the date the application is filed with the commission.</i>	Mr. Bellar
1	14	807 KAR 5:001 Section 10(4)(c)	<i>Manner of notification. Except for sewer utilities, applicants with more than twenty (20) customers affected by the proposed general rate adjustment shall give the required notice by one (1) of the following methods: 1. A typewritten notice mailed to all customers no later than the date the application is filed with the commission; 2. Publishing the notice in a trade publication or newsletter which is mailed to all customers no later than the date on which the application is filed with the commission; or 3. Publishing the notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made within seven (7) days of the filing of the application with the commission.</i>	Mr. Bellar
1	15	807 KAR 5:001 Section 10(4)(d)	<i>Manner of notification. If the notice is published, an affidavit from the publisher verifying the notice was published, including the dates of the publication with an attached copy of the published notice, shall be filed with the commission no later than forty-five (45) days of the filed date of the application.</i>	Mr. Bellar
1	16	807 KAR 5:001 Section 10(4)(e)	<i>Manner of notification. If the notice is mailed, a written statement signed by the utility's chief officer in charge of Kentucky operations verifying the notice was mailed shall be filed with the commission no later than thirty (30) days of the filed date of the application.</i>	Mr. Bellar
1	17	807 KAR 5:001 Section 10(4)(f)	<i>Manner of notification. All utilities, in addition to the above notification, shall post a sample copy of the required notification at their place of business no later than the date on which the application is filed which shall remain posted until the commission has finally determined the utility's rates.</i>	Mr. Bellar
1	18	807 KAR 5:001 Section 10(4)(g)	<i>Manner of notification. Compliance with this subsection shall constitute compliance with 807 KAR 5:051, Section 2.</i>	Mr. Bellar
1	19	807 KAR 5:001 Section 10(5)	<i>Notice of hearing scheduled by the commission upon application by a utility for a general adjustment in rates shall be advertised by the utility by newspaper publication in the areas that will be affected in compliance with KRS 424.300</i>	Mr. Bellar

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
1	20	807 KAR 5:001 Section 10(6)(a)	<i>A complete description and quantified explanation for all proposed adjustments, with proper support for any proposed changes in price or activity levels, and any other factors which may affect the adjustment.</i>	Mr. Rives
1	21	807 KAR 5:001 Section 10(6)(b)	<i>If the utility has gross annual revenues greater than \$1,000,000, the prepared testimony of each witness the utility proposes to use to support its application.</i>	Mr. Bellar
1	22	807 KAR 5:001 Section 10(6)(c)	<i>If the utility has gross annual revenues less than \$1,000,000, the prepared testimony of each witness the utility proposes to use to support its application or a statement that the utility does not plan to submit any prepared testimony.</i>	Mr. Rives
1	23	807 KAR 5:001 Section 10(6)(d)	<i>A statement estimating the effect that the new rates will have upon the revenues of the utility including, at minimum, the total amount of revenues resulting from the increase or decrease and the percentage of the increase or decrease.</i>	Mr. Conroy
1	24	807 KAR 5:001 Section 10(6)(e)	<i>If the utility provides electric, gas, water, or sewer service the effect upon the average bill for each customer classification to which the proposed rate change will apply.</i>	Mr. Conroy
1	25	807 KAR 5:001 Section 10(6)(f)	<i>If the utility is a local exchange company, the effect upon the average bill for each customer class for the proposed rate change in basic local service.</i>	Mr. Bellar
1	26	807 KAR 5:001 Section 10(6)(g)	<i>An analysis of customers' bills in such detail that revenues from the present and proposed rates can be readily determined for each customer class.</i>	Mr. Conroy
1	27	807 KAR 5:001 Section 10(6)(h)	<i>A summary of the utility's determination of its revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage, or operating ratio, with supporting schedules.</i>	Mr. Rives
1	28	807 KAR 5:001 Section 10(6)(i)	<i>A reconciliation of the rate base and capital used to determine its revenue requirement.</i>	Mr. Rives
1	29	807 KAR 5:001 Section 10(6)(j)	<i>A current chart of accounts if more detailed than the Uniform System of Accounts prescribed by the commission.</i>	Ms. Charnas
1	30	807 KAR 5:001 Section 10(6)(k)	<i>The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility which indicates the existence of a material weakness in the utility's internal controls.</i>	Mr. Rives
2	31	807 KAR 5:001 Section 10(6)(l)	<i>The most recent Federal Energy Regulatory Commission or Federal Communication Commission audit reports.</i>	Ms. Scott

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
2	32	807 KAR 5:001 Section 10(6)(m)	<i>The most recent Federal Energy Regulatory Commission Form 1 (electric), Federal Energy Regulatory Commission Form 2 (gas), or Automated Reporting Management Information System Report (telephone) and Public Service Commission Form T (telephone);</i>	Ms. Scott
2	33	807 KAR 5:001 Section 10(6)(n)	<i>A summary of the utility's latest depreciation study with schedules by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and test period depreciation rates used by major plant accounts. If the required information has been filed in another commission case a reference to that case's number and style will be sufficient.</i>	Ms. Charnas
2	34	807 KAR 5:001 Section 10(6)(o)	<i>A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.</i>	Ms. Scott
2	35	807 KAR 5:001 Section 10(6)(p)	<i>Prospectuses of the most recent stock or bond offerings.</i>	Mr. Rives
2	36	807 KAR 5:001 Section 10(6)(q)	<i>Annual report to shareholders, or members, and statistical supplements covering the two (2) most recent years from the utility's application filing date.</i>	Mr. Rives
3	37	807 KAR 5:001 Section 10(6)(r)	<i>The monthly managerial reports providing financial results of operations for the twelve (12) months in the test period.</i>	Ms. Scott
3	38	807 KAR 5:001 Section 10(6)(s)	<i>Securities and Exchange Commission's annual report for the most recent two (2) years, Form 10-Ks and any Form 8-Ks issued within the past two (2) years, and Form 10-Qs issued during the past six (6) quarters updated as current information becomes available.</i>	Mr. Rives

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
3	39	807 KAR 5:001 Section 10(6)(t)	<i>If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file: 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment; 2. An explanation of how the allocator for the test period was determined; and 3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the test period was reasonable;</i>	Ms. Scott
3	40	807 KAR 5:001 Section 10(6)(u)	<i>If the utility provides gas, electric or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.</i>	Mr. Seelye
3	41	807 KAR 5:001 Section 10(6)(v)	<i>Local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file: 1. A jurisdictional separations study consistent with Part 36 of the Federal Communications Commission's rules and regulations; and 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000, except local exchange access: a. Based on current and reliable data from a single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.</i>	Mr. Bellar
3	42	807 KAR 5:001 Section 10(7)(a)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (a) A detailed income statement and balance sheet reflecting the impact of all proposed adjustments;</i>	Ms. Scott

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
3	43	807 KAR 5:001 Section 10(7)(b)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (b) The most recent capital construction budget containing at least the period of time as proposed for any pro forma adjustment for plant additions.</i>	Ms. Charnas
3	44	807 KAR 5:001 Section 10(7)(c)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (c) For each proposed pro forma adjustment reflecting plant additions provide the following information: 1. The starting date of the construction of each major component of plant; 2. The proposed in-service date; 3. The total estimated cost of construction at completion; 4. The amount contained in construction work in progress at the end of the test period; 5. A schedule containing a complete description of actual plant retirements and anticipated plant retirements related to the pro forma plant additions including the actual or anticipated date of retirement; 6. The original cost, cost of removal and salvage for each component of plant to be retired during the period of the proposed pro forma adjustment for plant additions; 7. An explanation of any differences in the amounts contained in the capital construction budget and the amounts of capital construction cost contained in the pro forma adjustment period; and 8. The impact on depreciation expense of all proposed pro forma adjustments for plant additions and retirements;</i>	Ms. Charnas
3	45	807 KAR 5:001 Section 10(7)(d)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (d) The operating budget for each period encompassing the pro forma adjustments.</i>	Ms. Scott

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Vol. No.	Tab No.	Filing Requirement	Description	Sponsoring Witness
3	46	807 KAR 5:001 Section 10(7)(e)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (e) The number of customers to be added to the test period-end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.</i>	Mr. Seelye

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Filing Requirement
807 KAR 5:001 Section 10(1)(a)1
Sponsoring Witness: Lonnie E. Bellar

Description of Filing Requirement:

A statement of the reason the adjustment is required.

Response:

LG&E's gas and electric rates must be adjusted to a level which will provide it with an opportunity to recover sufficient revenues to operate its gas and electric businesses successfully, maintain its financial integrity, attract capital and compensate investors for the risks assumed with respect to its gas and electric businesses. LG&E's gas earnings are very low and LG&E electric is under earning. Its gas and electric plant dedicated to the service of customers has increased since its last rate cases. Despite ongoing and significant efforts to manage costs and the implementation of operational efficiencies, its operation and maintenance costs have increased. LG&E's current rates do not provide sufficient revenue to pay the expenses of its gas and electric operations and also provide a fair and reasonable return on its capital. The rates presently charged by LG&E for gas and electric service are no longer compensatory and are unfair, unjust and unreasonable. LG&E now seeks an increase in both gas and electric rates in order to provide it an opportunity to recover sufficient revenues to operate in a safe and reliable manner, maintain its financial integrity, and properly compensate its shareholders for the risks assumed with respect to jurisdictional operations. Please refer to the testimonies of Victor A. Staffieri, Paul W. Thompson, Chris Hermann, S. Bradford Rives, Valerie L. Scott, Shannon L. Charnas Ronald L. Miller, Daniel K. Arbough, William E. Avera, Lonnie E. Bellar, W. Steven Seelye, Robert M. Conroy and John Wolfram.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(1)(a)2
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

A statement that the utility's annual reports, including the annual report for the most recent calendar year, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1).

Response:

LG&E confirms that its annual reports, including the annual report for the most recent calendar year, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1).

Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements

Filing Requirement
807 KAR 5:001 Section 10(1)(a)3
Sponsoring Witness: Lonnie E. Bellar

Description of Filing Requirement:

If the utility is incorporated, a certified copy of the utility's articles of incorporation and all amendments thereto or all out-of-state documents of similar import. If the utility's articles of incorporation and amendments have already been filed with the commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding.

Response:

The Company's amended and restated articles of incorporation have been filed with the Commission in Case No. 2005-00471, *In the Matter of: Application of Louisville Gas and Electric Company and Kentucky Utilities Company to Transfer Functional Control of Their Transmission System*. The Company incorporates by reference its articles filed in that case.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(1)(a)4
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

If the utility is a limited partnership, a certified copy of the limited partnership agreement and all amendments thereto or all out-of-state documents of similar import. If the utility's limited partnership agreement and amendments have already been filed with the commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding.

Response:

LG&E is not a limited partnership and, therefore, compliance with this filing requirement is not necessary.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(1)(a)5
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

If the utility is incorporated or a is a limited partnership, a certificate of good standing or certificate of authorization dated within sixty (60) days of the date the application is filed.

Response:

See attached.

**Commonwealth of Kentucky
Trey Grayson, Secretary of State**

Trey Grayson
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Existence

Authentication number: 92081

Visit <http://apps.sos.ky.gov/business/obdb/certvalidate.aspx> to authenticate this certificate.

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

LOUISVILLE GAS AND ELECTRIC COMPANY

is a corporation duly incorporated and existing under KRS Chapter 271B, whose date of incorporation is July 2, 1913 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 271B.16-220 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 20th day of January, 2010, in the 218th year of the Commonwealth.



Tn6z
Trey Grayson
Secretary of State
Commonwealth of Kentucky
92081/0032196

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(1)(a)6
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that such a certificate is not necessary.

Response:

The legal name of LG&E is Louisville Gas and Electric Company. It has never done business in any state under an assumed name and has never filed a Certificate of Assumed Name as may be required by KRS 365.015. Therefore, the filing of a copy of any such certificate as required by this Filing Requirement is not necessary.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(1)(a)7
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

The proposed tariff in a form which complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.

Response:

See attached.

Louisville Gas and Electric Company
220 West Main Street
Louisville, Kentucky

**Rates, Terms and Conditions for Furnishing
ELECTRIC SERVICE**

In the nine counties of the Louisville, Kentucky, metropolitan area
as depicted on territorial maps as filed with the

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**

Date of Issue
January 29, 2010

Date Effective
March 1, 2010

Issued by
Lonnie E. Bellar, Vice President
State Regulation and Rates

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 1

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VFD	Volunteer Fire Department Service	7	03-01-10
GS	General Service	10	03-01-10
PS	Power Service	15	03-01-10
ITODS	Industrial Time-of-Day Secondary Service	20	03-01-10
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CTODP	Commercial Time-of-Day Primary Service	23	03-01-10
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FLS	Fluctuating Load Service	30	03-01-10
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RLS	Restricted Lighting Service	36	03-01-10
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Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 1.1

GENERAL INDEX			
Standard Electric Rate Schedules – Terms and Conditions			
	<u>Title</u>	<u>Sheet Number</u>	<u>Effective Date</u>
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Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 5

Standard Rate

RS

Residential Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for single-phase delivery to single family residential service subject to the terms and conditions on Sheet No. 100 of this Tariff.

RATE

Basic Service Charge: \$15.00 per month
Plus an Energy Charge of: \$ 0.06610 per kWh

T/I

R

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91
Home Energy Assistance Program	Sheet No. 92

MINIMUM CHARGE

The Basic Service Charge shall be the minimum charge.

T

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

T

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 5% late payment charge will be assessed on the current month's charges.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 7

Standard Rate

VFD

Volunteer Fire Department Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for single-phase delivery, in accordance with the provisions of KRS 278.172, to any volunteer fire department qualifying for aid under KRS 95A.262. Service under this rate schedule is at the option of the customer with the customer determining whether service will be provided under this schedule or any other schedule applicable to this load.

DEFINITION

To be eligible for this rate a volunteer fire department is defined as:

- 1) having at least 12 members and a chief,
- 2) having at least one fire fighting apparatus, and
- 3) half the members must be volunteers.

RATE

Basic Service Charge: \$15.00 per month
Plus an Energy Charge of: \$ 0.06610 per kWh

T/
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ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

MINIMUM CHARGE

The Basic Service Charge shall be the minimum charge.

T

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

T

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 5% late payment charge will be assessed on the current month's charges.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 10

Standard Rate

GS

General Service Rate

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To general lighting and small power loads for secondary service.

Service under this schedule will be limited to average maximum loads not exceeding 50 kW. Existing customers with an average maximum load exceeding 50 kW who are receiving service under P.S.C. Electric No. 6, Fourth Revision of Original Sheet No. 10 as of February 6, 2009, will continue to be served under this rate at their option. New customers, upon demonstrating an average demand of 50 kW or greater, will be served under the appropriate rate schedule.

RATE

Basic Service Charge: \$20.00 per month for single-phase service
\$35.00 per month for three-phase service

Plus an Energy Charge of: \$ 0.08117 per kWh

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ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

MINIMUM CHARGE

The Basic Service Charge shall be the Minimum Charge.

T

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

T

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 5% late payment charge will be assessed on the current month's charges.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 15

N

Standard Rate

PS

Power Service Rate

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This rate schedule is available for secondary or primary service.

Service under this schedule will be limited to minimum average secondary loads of 50 kW and maximum average loads not exceeding 250 kW. Secondary or primary customers receiving service under P.S.C. of Ky. Electric No. 6, Fourth Revision of Original Sheet No. 15, Large Commercial Rate LC, and Fourth Revision of Original Sheet No. 25, Large Power Industrial Rate LP, as of February 6, 2009, with loads not meeting these criteria will continue to be served under this rate at their option. Customers initiating service on this rate after February 6, 2009, and whose load characteristics subsequently do not meet these criteria will be billed on the appropriate rate.

RATE

	Secondary	Primary
Basic Service Charge per month:	\$90.00	\$90.00
Plus an Energy Charge per kWh of:	\$ 0.03323	\$ 0.03323
Plus a Demand Charge per kW of:		
Summer Rate: (Five Billing Periods of May through September)	\$15.57	\$13.73
Winter Rate: (All other months)	\$13.32	\$11.48

Where the monthly billing demand is the greater of:

- a) the maximum measured load in the current billing period but not less than 50 kW for secondary service or 25 kW for primary service, or
- b) a minimum of 50% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- c) a minimum of 60% of the contract capacity based on the maximum load expected on the system or facilities specified by Customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 15.1

Standard Rate

**PS
Power Service**

N

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kW delivered to the customer during the 15-minute period of maximum use during the month.

Company reserves the right to place a kVA meter and base the billing demand on the measured kVA. The charge will be computed on the measured kVA times 90 percent of the applicable kW charge.

In lieu of placing a kVA meter, Company may adjust the measured maximum load for billing purposes when the power factor is less than 90 percent in accordance with the following formula: (BASED ON POWER FACTOR MEASURED AT THE TIME OF MAXIMUM LOAD).

$$\text{Adjusted Maximum kW Load for Billing Purposes} = \frac{\text{Maximum kW Load Measured} \times 90\%}{\text{Power Factor (in Percent)}}$$

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

TERM OF CONTRACT

Contracts under this rate shall be for an initial term of one (1) year, remaining in effect from month to month thereafter until terminated by notice of either party to the other.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 20

N

Standard Rate

ITODS

Industrial Time-of-Day Secondary Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This schedule is available for secondary industrial service. Service under this schedule will be limited to minimum average loads of 250 kW and maximum average loads not exceeding 5,000 kW. Customers initiating service on this rate whose load characteristics subsequently do not meet these criteria will be billed on the appropriate rate.

RATE

Basic Service Charge per month: \$300.00

Plus an Energy Charge per kWh of: \$ 0.02936

Plus a Maximum Load Charge per kW of:

Peak Demand Period \$ 5.50

Intermediate Demand Period \$ 4.00

Base Demand Period \$ 5.48

Where:

the monthly billing demand for the Peak and Intermediate Demand Periods is the greater of:

- a) the maximum measured load in the current billing period, or
- b) a minimum of 50% of the highest billing demand in the preceding eleven (11) monthly billing periods, and

the monthly billing demand for the Base Demand Period is the greater of:

- a) the maximum measured load in the current billing period but not less than 250 kW, or
- b) a minimum of 75% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- c) a minimum of 75% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kW demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 20.1

Standard Rate

ITODS

Industrial Time-of-Day Secondary Service

N

DETERMINATION OF MAXIMUM LOAD (continued)

Company reserves the right to place a kVA meter and base the billing demand on the measured kVA. The charge will be computed based on the measured kVA times 90 percent, of the applicable kW charge.

In lieu of placing a kVA meter, Company may adjust the measured maximum load for billing purposes when the power factor is less than 90 percent in accordance with the following formula: (BASED ON POWER FACTOR MEASURED AT THE TIME OF MAXIMUM LOAD)

$$\text{Adjusted Maximum kW Load for Billing Purposes} = \frac{\text{Maximum kW Load Measured} \times 90\%}{\text{Power Factor (in percent)}}$$

RATING PERIODS

The rating periods applicable to the Maximum Load charges shall be as follows:

Summer peak months of May through September

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	10 A.M. – 10 P.M.	1 P.M. – 7 P.M.
Weekends	All Hours		

All other months of October continuously through April

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	6 A.M. – 10 P.M.	6 A.M. – 12 Noon
Weekends	All Hours		

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

TERM OF CONTRACT

Service will be furnished under this schedule only under contract for a fixed term of not less than one (1) year, and for yearly periods thereafter until terminated by either party giving written notice to the other party 90 days prior to termination. Company, however, may require a longer fixed term of contract and termination notice because of conditions associated with the customer's requirements for service.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 21

N

Standard Rate

CTODS

Commercial Time-of-Day Secondary Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This schedule is available for secondary commercial service. Service under this schedule will be limited to minimum average loads of 250 kW and maximum average loads not exceeding 5,000 kW. Customers initiating service on this rate whose load characteristics subsequently do not meet these criteria will be billed on the appropriate rate.

RATE

Basic Service Charge per month:	\$200.00
Plus an Energy Charge per kWh of:	\$ 0.03344
Plus a Maximum Load Charge per kW of:	
Peak Demand Period	\$ 5.81
Intermediate Demand Period	\$ 4.28
Base Demand Period	\$ 4.14

Where:

the monthly billing demand for the Peak and Intermediate Demand Periods is the greater of:

- the maximum measured load in the current billing period, or
- a minimum of 50% of the highest billing demand in the preceding eleven (11) monthly billing periods, and

the monthly billing demand for the Base Demand Period is the greater of:

- the maximum measured load in the current billing period but not less than 250 kW, or
- a minimum of 75% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- a minimum of 75% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kW demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 21.1

Standard Rate

CTODS

Commercial Time-of-Day Secondary Service

N

DETERMINATION OF MAXIMUM LOAD (continued)

Company reserves the right to place a kVA meter and base the billing demand on the measured kVA. The charge will be computed based on the measured kVA times 90 percent, of the applicable kW charge.

In lieu of placing a kVA meter, Company may adjust the measured maximum load for billing purposes when the power factor is less than 90 percent in accordance with the following formula: (BASED ON POWER FACTOR MEASURED AT THE TIME OF MAXIMUM LOAD)

$$\text{Adjusted Maximum kW Load for Billing Purposes} = \frac{\text{Maximum kW Load Measured} \times 90\%}{\text{Power Factor (in percent)}}$$

RATING PERIODS

The rating periods applicable to the Maximum Load charges shall be as follows:

Summer peak months of May through September

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	10 A.M. – 10 P.M.	1 P.M. – 7 P.M.
Weekends	All Hours		

All other months of October continuously through April

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	6 A.M. – 10 P.M.	6 A.M. – 12 Noon
Weekends	All Hours		

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

TERM OF CONTRACT

Service will be furnished under this schedule only under contract for a fixed term of not less than one (1) year, and for yearly periods thereafter until terminated by either party giving written notice to the other party 90 days prior to termination. Company, however, may require a longer fixed term of contract and termination notice because of conditions associated with the customer's requirements for service.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

Date Effective: March 1, 2010

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 22

Standard Rate

ITODP

Industrial Time-of-Day Primary Service

N

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This schedule is available for primary industrial service. Service under this schedule will be limited to minimum average loads of 250 kVA and maximum new loads not exceeding 50,000 kVA. Existing customers may increase loads to a maximum of 75,000 kVA by up to 2,000 kVA per year or in greater increments with approval of Company's transmission operator. Customers initiating service on this rate whose load characteristics subsequently do not meet these criteria will be billed on to the appropriate rate or have a rate developed based on their electrical characteristics.

RATE

Basic Service Charge per month:	\$300.00
Plus an Energy Charge per kWh of:	\$ 0.02936
Plus a Maximum Load Charge per kVA of:	
Peak Demand Period	\$ 4.92
Intermediate Demand Period	\$ 3.42
Base Demand Period	\$ 4.12

Where:

the monthly billing demand for the Peak and Intermediate Demand Periods is the greater of:

- the maximum measured load in the current billing period, or
- a minimum of 50% of the highest billing demand in the preceding eleven (11) monthly billing periods, and

the monthly billing demand for the Base Demand Period is the greater of:

- the maximum measured load in the current billing period but not less than 250 kVA, or
- a minimum of 75% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- a minimum of 75% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

Date of Issue: January 29, 2010

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Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 22.1

N

Standard Rate

ITODP

Industrial Time-of-Day Primary Service

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kVA demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

RATING PERIODS

The rating periods applicable to the Maximum Load Charges shall be as follows:

Summer peak months of May through September

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	10 A.M. – 10 P.M.	1 P.M. – 7 P.M.
Weekends	All Hours		

All other months of October continuously through April

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	6 A.M. – 10 P.M.	6 A.M. – 12 Noon
Weekends	All Hours		

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

TERM OF CONTRACT

Service will be furnished under this schedule only under contract for a fixed term of not less than one (1) year, and for yearly periods thereafter until terminated by either party giving written notice to the other party 90 days prior to termination. Company, however, may require a longer fixed term of contract and termination notice because of conditions associated with the customer's requirements for service.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 23

N

Standard Rate

CTODP

Commercial Time-of-Day Primary Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This schedule is available for primary commercial service. Service under this schedule will be limited to minimum average loads of 250 kVA and maximum new loads not exceeding 50,000 kVA. Existing customers may increase loads to a maximum of 75,000 kVA by up to 2,000 kVA per year or in greater increments with approval of Company's transmission operator. Customers initiating service on this rate whose load characteristics subsequently do not meet these criteria will be billed on to the appropriate rate or have a rate developed based on their electrical characteristics.

RATE

Basic Service Charge per month:	\$200.00
Plus an Energy Charge per kWh of:	\$ 0.03344
Plus a Maximum Load Charge per kVA of:	
Peak Demand Period	\$ 5.70
Intermediate Demand Period	\$ 4.20
Base Demand Period	\$ 2.99

Where:

the monthly billing demand for the Peak and Intermediate Demand Periods is the greater of:

- the maximum measured load in the current billing period, or
- a minimum of 50% of the highest billing demand in the preceding eleven (11) monthly billing periods, and

the monthly billing demand for the Base Demand Period is the greater of:

- the maximum measured load in the current billing period but not less than 250 kVA, or
- a minimum of 75% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- a minimum of 75% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 23.1

N

Standard Rate

CTODP

Commercial Time-of-Day Primary Service

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kVA demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

RATING PERIODS

The rating periods applicable to the Maximum Load Charges shall be as follows:

Summer peak months of May through September

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	10 A.M. – 10 P.M.	1 P.M. – 7 P.M.
Weekends	All Hours		

All other months of October continuously through April

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	6 A.M. – 10 P.M.	6 A.M. – 12 Noon
Weekends	All Hours		

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

TERM OF CONTRACT

Service will be furnished under this schedule only under contract for a fixed term of not less than one (1) year, and for yearly periods thereafter until terminated by either party giving written notice to the other party 90 days prior to termination. Company, however, may require a longer fixed term of contract and termination notice because of conditions associated with the customer's requirements for service.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 25

Standard Rate

RTS

Retail Transmission Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This schedule is available for transmission service. Service under this schedule will be limited to maximum new loads not exceeding 50,000 kVA. Existing customers may increase loads to a maximum of 75,000 kVA by up to 2,000 kVA per year or in greater increments with approval of Company's transmission operator. Customers initiating service on this rate whose load characteristics subsequently do not meet these criteria will be billed on the appropriate rate or have a rate developed based on their electrical characteristics.

RATE

Basic Service Charge per month: \$500.00

Plus an Energy Charge per kWh of: \$ 0.02936

Plus a Maximum Load Charge per kVA of:

Peak Demand Period \$ 4.55

Intermediate Demand Period \$ 3.05

Base Demand Period \$ 2.61

Where:

the monthly billing demand for the Peak and Intermediate Demand Periods is the greater of:

- the maximum measured load in the current billing period, or
- a minimum of 50% of the highest billing demand in the preceding eleven (11) monthly billing periods, and

the monthly billing demand for the Base Demand Period is the greater of:

- the maximum measured load in the current billing period but not less than 250 kVA, or
- a minimum of 75% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- a minimum of 75% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Demand-Side Management Cost Recovery Mechanism	Sheet No. 86
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 25.1

Standard Rate

RTS

Retail Transmission Service

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kVA demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

RATING PERIODS

The rating periods applicable to the Maximum Load charges shall be as follows:

Summer peak months of May through September

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	10 A.M. – 10 P.M.	1 P.M. – 7 P.M.
Weekends	All Hours		

All other months of October continuously through April

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	6 A.M. – 10 P.M.	6 A.M. – 12 Noon
Weekends	All Hours		

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

TERM OF CONTRACT

Service will be furnished under this schedule only under contract for a fixed term of not less than one (1) year, and for yearly periods thereafter until terminated by either party giving written notice to the other party 90 days prior to termination. Company, however, may require a longer fixed term of contract and termination notice because of conditions associated with the customer's requirements for service.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 30

Standard Rate

FLS

Fluctuating Load Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for primary or transmission service to customers up to an aggregate of two hundred (200) MVA for all customers taking service under this schedule and under the Fluctuating Load Service FLS schedule of Kentucky Utilities Company. This schedule is restricted to individual customers whose monthly demand is twenty (20) MVA or greater. A customer is defined as a fluctuating load if that customer's load either increases or decreases twenty (20) MVA or more per minute or seventy (70) MVA or more in ten (10) minutes when such increases or decreases exceed one (1) occurrence per hour during any hour of the billing month.

Subject to the above aggregate limit of two hundred (200) MVA, this schedule is mandatory for all customers whose load is defined as fluctuating and not served on another standard rate schedule as of July 1, 2004.

BASE RATE

	<u>Primary</u>	<u>Transmission</u>
Basic Service Charge per month :	\$500.00	\$500.00
Plus an Energy Charge per kWh of:	\$ 0.03553	\$ 0.03271
Plus a Maximum Load Charge per kVA of:		
Peak Demand Period	\$ 2.75	\$ 2.75
Intermediate Demand Period	\$ 1.75	\$ 1.75
Base Demand Period	\$ 1.75	\$ 1.00

Where:

the monthly demand for the Peak and Intermediate Demand Periods is the greater of:

- the maximum measured load in the current billing period, or
- a minimum of 60% of the highest billing demand in the preceding eleven (11) monthly billing periods, and

the monthly billing demand for the Base Demand Period is the greater of:

- the maximum measured load in the current billing period but not less than 20,000 kVA, or
- a minimum of 75% of the highest billing demand in the preceding eleven (11) monthly billing periods, or
- a minimum of 75% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 30.1

Standard Rate

FLS

Fluctuating Load Service

ADJUSTMENT CLAUSES

The amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average kVA demand delivered to the customer during the 5-minute period of maximum use during the appropriate rating period each month.

RATING PERIODS

The rating periods applicable to the Maximum Load charges shall be as follows:

Summer peak months of May through September

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	10 A.M. – 10 P.M.	1 P.M. – 7 P.M.
Weekends	All Hours		

All other months of October continuously through April

	<u>Base</u>	<u>Intermediate</u>	<u>Peak</u>
Weekdays	All Hours	6 A.M. – 10 P.M.	6 A.M. – 12 Noon
Weekends	All Hours		

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

LATE PAYMENT CHARGE

If full payment is not received within three (3) days from the due date of the bill, a 1% late payment charge will be assessed on the current month's charges.

Date of Issue: January 29, 2010

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 30.2

Standard Rate

FLS

Fluctuating Load Service

TERM OF CONTRACT

Unless terminated by mutual agreement, the initial term of contract for service shall be for a fixed term of five (5) years with successive one (1) year term renewal until canceled by either party giving at least one (1) year written notice to the other prior to the end of the initial term or the then current annual renewal period, as applicable.

PROTECTION OF SERVICE

Where Customer's use of service is intermittent, subject to violent or extraordinary fluctuations, or produces unacceptable levels of harmonic current, in each case as determined by Company in its reasonable discretion, Company reserves the right to require Customer to furnish, at Customer's own expense, suitable equipment (as approved by Company in its reasonable discretion) to meter and limit such intermittence, fluctuation, or harmonics to the extent reasonably requested by Company. Without limiting the foregoing, Company may require such equipment if, at any time, the megavars, harmonics, and other undesirable electrical characteristics produced by the Customer exceed the limits set forth in the IEEE standards for such characteristics. In addition, if the Customer's use of Company's service under this schedule causes such undesirable electrical characteristics in an amount exceeding those IEEE standards, such use shall be deemed to cause a dangerous condition which could subject any person to imminent harm or result in substantial damage to the property of Company or others, and Company shall therefore terminate service to the Customer in accordance with 807 KAR 5:056, Section 14(b). Such a termination of service shall not be considered a cancellation of the service agreement or relieve Customer of any minimum billing or other guarantees. Company shall be held harmless for any damages or economic loss resulting from such termination of service. If requested by Company, Customer shall provide all available information to Company that aids Company in enforcing its service standards. If Company at any time has a reasonable basis for believing that Customer's proposed or existing use of the service provided will not comply with the service standards for interference, fluctuations, or harmonics, Company may engage such experts and/or consultants as Company shall determine are appropriate to advise Company in ensuring that such interference, fluctuations, or harmonics are within acceptable standards. Should such experts and/or consultants determine Customer's use of service is unacceptable, Company's use of such experts and/or consultants will be at the Customer's expense.

SYSTEM CONTINGENCIES AND INDUSTRY SYSTEM PERFORMANCE CRITERIA

Company reserves the right to interrupt up to 95% of Customer's load to facilitate Company compliance with system contingencies and with industry performance criteria. Customer will permit Company to install electronic equipment and associated real-time metering to permit Company interruption of Customer's load. Such equipment will immediately notify Customer five (5) minutes before an electronically initiated interruption that will begin immediately thereafter and last no longer than ten (10) minutes nor shall the interruptions exceed twenty (20) per month. Such interruptions will not be accumulated nor credited against annual hours, if any, under the CURTAILMENT SERVICE RIDER CSR. Company's right to interrupt under this provision is restricted to responses to unplanned outage or de-rates of E.ON U.S. LLC System ("EUS System") owned or purchased generation or when Automatic Reserve Sharing is invoked with ECAR or an ISO/TRO. EUS System, as used herein, shall consist of LG&E and KU. At customer's request, Company shall provide documentation of the need for interruption under this provision within sixty (60) days of the end of the applicable billing period.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 30.3

Standard Rate

FLS

Fluctuating Load Service

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LIABILITY

In no event shall Company have any liability to the Customer or any other party affected by the electrical service to the Customer for any consequential, indirect, incidental, special, or punitive damages, and such limitation of liability shall apply regardless of claim or theory. In addition, to the extent that Company acts within its rights as set forth herein and/or any applicable law or regulation, Company shall have no liability of any kind to the Customer or any other party. In the event that the Customer's use of Company's service causes damage to Company's property or injuries to persons, the Customer shall be responsible for such damage or injury and shall indemnify, defend, and hold Company harmless from any and all suits, claims, losses, and expenses associated therewith.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

Date of Issue: January 29, 2010

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Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 35

Standard Rate

LS

Lighting Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To any customer who can be served in accordance with the special terms and conditions set forth herein and who is willing to contract for service in accordance with such special terms and conditions.

CHARACTER OF SERVICE

This rate schedule covers electric lighting service to outdoor equipment for the illumination of streets, driveways, yards, lots and other outdoor areas. Company will provide, own and maintain the lighting equipment, as hereinafter described, and will furnish the electrical energy to operate such equipment. Service under this rate will be available on an automatically controlled dusk-to-dawn every-night schedule of approximately 4000 hours per year, and only to the types of lighting units specified herein.

RATES

UNDERGROUND SERVICE

Based on lighting choice, Company will furnish and install the lighting unit complete with lamp, fixture, photoelectric control, mast arm (cobra head) and pole.

Type Of Fixture	Approx. Lumens	kW Rating	Monthly Charge
High Pressure Sodium			
4 Sided Colonial	5,800	0.083	\$19.07
4 Sided Colonial	9,500	0.117	19.65
4 Sided Colonial	16,000	0.181	20.77
Acorn	5,800	0.083	19.45
Acorn	9,500	0.117	21.71
Acorn (Bronze Pole)	9,500	0.117	22.81
Acorn	16,000	0.181	22.72
Acorn (Bronze Pole)	16,000	0.181	23.76
Contemporary	16,000	0.181	28.96
Fixture Only	16,000	0.181	15.26
Contemporary	28,500*	0.294	32.20
Fixture Only	28,500*	0.294	17.31
Contemporary	50,000*	0.471	36.65
Fixture Only	50,000*	0.471	20.21
Cobra Head	16,000*	0.181	25.45
Cobra Head	28,500*	0.294	27.83
Cobra Head	50,000*	0.471	32.34

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Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 35.1

Standard Rate	LS		
Lighting Service			
UNDERGROUND SERVICE (Continued)			
Type Of Fixture	Approx. Lumens	kW Rating	Monthly Charge
<u>High Pressure Sodium</u>			
* London (10' Smooth Pole)	5,800	0.083	\$32.37
* London (10' Fluted Pole)	5,800	0.083	34.33
* London (10' Smooth Pole)	9,500	0.117	33.13
* London (10' Fluted Pole)	9,500	0.117	35.09
* Victorian (10' Smooth Pole)	5,800	0.083	31.42
* Victorian (10' Fluted Pole)	5,800	0.083	32.08
* Victorian (10' Smooth Pole)	9,500	0.117	33.37
* Victorian (10' Fluted Pole)	9,500	0.117	34.02
* Bases Available:			
Old Town / Manchester			\$ 2.90
Chesapeake / Franklin			2.90
Jefferson / Westchester			2.90
Norfolk / Essex			3.07
<u>Mercury Vapor</u>			
Mercury Vapor is restricted to those fixtures in service. Upon failure, existing fixtures will either be removed from service or replaced with available lighting at the customer's option.			
4 Sided Colonial	4,000	0.124	\$16.35
4 Sided Colonial	8,000	0.210	17.92
Cobra Head	8,000	0.210	21.89
Cobra Head	13,000	0.298	23.31
Cobra Head	25,000	0.462	26.69
The above rates for UNDERGROUND SERVICE contemplate a normal installation served from underground lines located in the streets, with a direct buried cable connection of not more than 200 feet per unit in those localities supplied with electric service through underground distribution facilities. If additional facilities are required, the customer shall make non-refundable cash advance equivalent to the installed cost of such excess facilities. The Company may provide underground lighting service in localities otherwise served through overhead facilities when, in its judgment, it is practicable to do so from an operating and economic standpoint. Company may decline to install equipment and provide service thereto in locations deemed by the Company as unsuitable for underground installation.			
CUSTOM ORDERED STYLES			
Where Customer has need for non-stocked styles of poles or fixtures, Company may agree to provide the requested styles for payment, in advance, by Customer of the cost difference between the requested styles and the stock materials. Customer accepts that Company's maintenance of non-stock materials is dependent on outside vendors and that maintenance of non-stock styles may be delayed or materials unavailable.			

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 35.2

Standard Rate	LS		
Lighting Service			
OVERHEAD SERVICE [Fixture Only]			
Based on lighting choice, Company will furnish and install the lighting unit complete with lamp, fixture, photoelectric control and mast arm (cobra head).			
Type Of Fixture	Approx. Lumens	kW Rating	Monthly Charge
<u>High Pressure Sodium</u>			
Cobra Head	16,000	0.181	\$11.79
Cobra Head	28,500*	0.294	14.19
Cobra Head	50,000*	0.471	18.69
Directional Flood	16,000	0.181	13.44
Directional Flood	50,000*	0.471	19.68
Open Bottom	9,500	0.117	10.46
<u>Mercury Vapor</u>			
Mercury Vapor is restricted to those fixtures in service. Upon failure, existing fixtures will either be removed from service or replaced with available lighting at the customer's option.			
Cobra Head	8,000	0.210	\$10.16
Cobra Head	13,000	0.298	11.59
Cobra Head	25,000	0.462	14.96
Directional Flood	25,000	0.462	16.31
Open Bottom	8,000	0.210	9.90
ADDITIONAL FACILITIES			
The above rates for OVERHEAD SERVICE contemplate installation on an existing wood pole and, if needed, up to 150 feet of conductor. If the location of an existing pole is not suitable for the installation of a lighting unit, the Company will extend its secondary conductor one span and install one additional pole for the support of such unit, the customer will pay an additional charge. Such charge of \$9.62 per month for each such wood pole installed applies to lighting installed prior to March 1, 2010. Thereafter, the Company may furnish any additional required facilities at an additional charge based upon the application of the monthly rate set forth in the Excess Facilities Rider applied to the current cost of the facilities as periodically updated.			
NOTE: *NOT AVAILABLE FOR URBAN RESIDENTIAL HOME USE			

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 35.3

Standard Rate		LS	
Lighting Service			
METAL HALIDE COMMERCIAL AND INDUSTRIAL LIGHTING [OVERHEAD AND UNDERGROUND]			
<u>TYPE OF POLE AND FIXTURE</u>	<u>APPROX. LUMENS</u>	<u>kW RATING</u>	<u>MONTHLY CHARGE</u>
<u>Metal Halide</u>			
Directional Fixture Only	12,000	0.150	\$12.09
Directional Fixture With Wood Pole	12,000	0.150	\$14.35
Directional Fixture With Direct Burial Metal Pole	12,000	0.150	\$21.74
Directional Fixture Only	32,000	0.350	\$17.38
Directional Fixture With Wood Pole	32,000	0.350	\$19.65
Directional Fixture With Metal Pole	32,000	0.350	\$27.04
Directional Fixture Only	107,800	1.080	\$35.97
Directional Fixture With Wood Pole	107,800	1.080	\$39.12
Directional Fixture With Metal Pole	107,800	1.080	\$45.62
Contemporary Fixture Only	12,000	0.150	\$13.35
Contemporary Fixture With Direct Burial Metal Pole	12,000	0.150	\$23.02
Contemporary Fixture Only	32,000	0.350	\$19.15
Contemporary Fixture With Metal Pole	32,000	0.350	\$28.81
Contemporary Fixture Only	107,800	1.080	\$38.90
Contemporary Fixture With Metal Pole	107,800	1.080	\$48.56
ADJUSTMENT CLAUSES			
The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:			
Fuel Adjustment Clause	Sheet No. 85		
Environmental Cost Recovery Surcharge	Sheet No. 87		
Franchise Fee Rider	Sheet No. 90		
School Tax	Sheet No. 91		

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 35.4

Standard Rate

LS

Lighting Service

T

SPECIAL TERMS AND CONDITIONS

1. All lighting units, poles and conductors installed in accordance herewith shall be the property of Company, and Company shall have access to the same for maintenance, inspection and all other proper purposes. Company shall have the right to make other attachments to the poles and to further extend the conductors installed in accordance herewith when necessary for the further extension of its electric service.
2. If any permit is required from municipal or other governmental authority with respect to the installation and use of any of the lighting units served hereunder, it will be the responsibility of the customer to obtain such permit.
3. All servicing and maintenance will be performed only during regular schedule working hours of the Company. The customer shall be responsible for reporting outages and other operating faults, and the Company will undertake to service the lighting equipment within two (2) business days after such notification by the customer.
4. The customer will exercise proper care to protect the property of Company on his premises, and in the event of loss or damage to Company's property arising from the negligence of the customer, the cost of the necessary repair or replacement shall be paid by the customer. Company may decline to install equipment and provide service thereto in locations where, in Company's judgment, such equipment will be subject to unusual hazards or risk of damage.
5. Contracts for this service shall have a minimum fixed term of five (5) years, and shall continue from month to month after such minimum fixed term until terminated by either party giving thirty days notice to the other. Company shall have the right at any time to discontinue service for non-payment of bills or other causes set forth in its General Rules and Regulations. Upon permanent discontinuance of service, lighting units and other equipment will be removed.
6. Before agreeing to install lighting units Company may require reasonable assurance that the interest of the applicant for service will continue for 5 years or that the service will be continued by another party after the interest of the original applicant has terminated.
7. If lighting unit(s) are removed prior to the 5 year term, customer agrees to pay the Company a lump sum equal to the monthly lease times the number of months remaining needed to equal 60 months (5 years).

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 36

Standard Rate

RLS

Restricted Lighting Service

OUTDOOR LIGHTING

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE - RESTRICTED

To any customer who can be served in accordance with the special terms and conditions set forth herein and who is willing to contract for service in accordance with such special terms and conditions. This rate schedule will continue to be available to fixtures that were being served hereunder on July 1, 2004, and will not be available for the addition of new fixtures.

CHARACTER OF SERVICE

These rates cover electric lighting service to outdoor equipment for the illumination of streets, driveways, yards, lots and other outdoor areas. Company will provide, own and maintain the lighting equipment, as hereinafter described, and will furnish the electrical energy to operate such equipment. Service under this rate will be available on an automatically controlled dusk-to-dawn every-night schedule of approximately 4000 hours per year, and only to the types of lighting units specified herein.

RATES

Type of Unit	Rate Per Month Per Unit	
<u>Overhead Service</u>	<u>Installed Prior to</u>	<u>Installed After</u>
<u>Mercury Vapor</u>	<u>January 1, 1991</u>	<u>December 31, 1990</u>
100 Watt	\$7.89	N/A
175 Watt	8.82	\$ 10.22
250 Watt	10.18	11.65
400 Watt	12.54	14.15
1000 Watt	23.44	26.08
1000 Watt Flood	26.21	26.21
<u>High Pressure Sodium Vapor</u>		
100 Watt	\$10.14	\$10.14
150 Watt	12.83	12.83
250 Watt	15.13	15.13
400 Watt	16.45	16.45
1000 Watt	N/A	38.37
<u>Underground Service</u>		
<u>Mercury Vapor</u>		
100 Watt - Top Mounted	\$13.13	\$13.12
175 Watt - Top Mounted	13.91	14.88
400 Watt - Top Mounted	16.11	16.11
<u>High Pressure Sodium Vapor</u>		
70 Watt - Top Mounted	\$13.56	\$13.56
100 Watt - Top Mounted	17.82	18.01
150 Watt - Top Mounted	N/A	21.51
150 Watt	24.01	24.01
250 Watt	27.61	27.61
400 Watt	30.78	30.78
1000 Watt	N/A	68.91

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Date of Issue: January 29, 2010

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Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 36.1

Standard Rate	RLS
Restricted Lighting Service (Continued)	
Decorative Lighting Service	Rate Per Month Per Unit
<u>Fixtures</u>	
<u>Acorn with Decorative Basket</u>	
70 Watt High Pressure Sodium	\$18.85
100 Watt High Pressure Sodium	19.86
<u>8-Sided Coach</u>	
70 Watt High Pressure Sodium	19.03
100 Watt High Pressure Sodium	20.07
<u>Poles</u>	
10' Smooth	10.71
10' Fluted	12.78
<u>Bases</u>	
Old Town/Manchester	3.43
Chesapeake/Franklin	3.69
Jefferson/Westchester	3.71
Norfolk/Essex	3.91
NA – Not Available	
ADJUSTMENT CLAUSES	
The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:	
Fuel Adjustment Clause	Sheet No. 85
Environmental Surcharge	Sheet No. 87
Franchise Fee	Sheet No. 90
School Tax	Sheet No. 91
SPECIAL TERMS AND CONDITIONS	
1. Company will furnish and install the lighting unit complete with lamp, fixture or luminaire, control device, and mast arm. The above rates for overhead service contemplate installation on an existing wood pole with service supplied from overhead circuits only; provided, however, that, when possible, floodlights served hereunder may be attached to existing metal street lighting standards supplied from overhead service. If the location of an existing pole is not suitable for the installation of a lighting unit, the Company will extend its secondary conductor one span and install an additional pole for the support of such unit, the customer to pay an additional charge of \$2.04 per month for each such pole so installed. If still further poles or conductors are required to extend service to the lighting unit, the customer will be required to make a non-refundable cash advance equal to the installed cost of such further facilities.	
2. The above rates for underground service contemplate a normal installation served from underground lines located in the streets, with a direct buried cable connection of not more than 200 feet per unit in those localities supplied with electric service through underground distribution facilities. If additional facilities are required, the customer shall make	

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 36.2

Standard Rate

RLS

Restricted Lighting Service

a non-refundable cash advance equivalent to the installed cost of such excess facilities. The Company may provide underground lighting service in localities otherwise served through overhead facilities when, in its hereto in locations deemed by the Company as unsuitable for underground installation.

3. **DECORATIVE LIGHTING SERVICE.** The monthly rates for Decorative Lighting are calculated as the sum of the rates for the individual elements of the customized light. For example, the monthly rate will be calculated as the sum of the rates for the chosen fixture style and wattage, the chosen pole style, and the chosen base style, if one is chosen. This provides flexibility for the Company to meet the individual desires of each Decorative Lighting customer.
4. All lighting units, poles and conductors installed in accordance herewith shall be the property of Company, and Company shall have access to the same for maintenance, inspection and all other proper purposes. Company shall have the right to make other attachments to the poles and to further extend the conductors installed in accordance herewith when necessary for the further extension of its electric service.
5. If any permit is required from municipal or other governmental authority with respect to the installation and use of any of the lighting units served hereunder, it will be the responsibility of the customer to obtain such permit.
6. All servicing and maintenance will be performed only during regular schedule working hours of the Company. The customer shall be responsible for reporting outages and other operating faults, and the Company will undertake to service the lighting equipment within two (2) business days after such notification by the customer.
7. The customer will exercise proper care to protect the property of Company on his premises, and in the event of loss or damage to Company's property arising from the negligence of the customer, the cost of the necessary repair or replacement shall be paid by the customer. Company may decline to install equipment and provide service thereto in locations where, in Company's judgment, such equipment will be subject to unusual hazards or risk of damage.
8. Contracts for this service shall have a minimum fixed term of two years, and shall continue from month to month after such minimum fixed term until terminated by either party giving thirty days notice to the other. Company shall have the right at any time to discontinue service for non-payment of bills or other causes set forth in its General Rules and Regulations. Upon permanent discontinuance of service, lighting units and other equipment will be removed.
9. Before agreeing to install lighting units Company may require reasonable assurance that the interest of the applicant for service will continue for a minimum fixed contract term or that the service will be continued by another party after the interest of the original applicant has terminated.
10. Mercury Vapor is restricted to those fixtures in service. Upon failure, existing fixtures will either be removed from service or replaced with available lighting at the customer's option.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 36.3

Standard Rate

RLS

Restricted Lighting Service

PUBLIC STREET LIGHTING

AVAILABILITY OF SERVICE - RESTRICTED

The following lighting units and rates are available to municipal, county, state and Federal governments, including divisions thereof, and other bodies politic which have the authority to levy and collect general taxes, for the lighting of public streets and roads, public parks and other outdoor locations open to and reserved for general public use. This rate schedule will continue to be available to fixtures that were being served hereunder on July 1, 2004, and will not be available for the addition of new fixtures.

CHARACTER OF SERVICE

These rates cover electric lighting service to Company-owned and maintained street lighting equipment as hereinafter described. Service under these rates will be available on an automatically controlled dusk-to-dawn every-night schedule of approximately 4,000 hours per year, and only to the types of lighting units specified herein.

RATES

Type of Unit	Rate Per Month Per Unit	
	Installed Prior to January 1, 1991	Installed After December 31, 1990
<u>Overhead Service</u>		
<u>Mercury Vapor</u>		
100 Watt	\$ 7.17	N/A
175 Watt	8.25	\$10.04
250 Watt	9.57	11.46
400 Watt	11.64	13.95
400 Watt (metal pole)	16.15	N/A
1000 Watt	22.12	25.83
<u>High Pressure Sodium Vapor</u>		
100 Watt	\$ 9.82	\$ 9.82
150 Watt	11.70	11.70
150 Watt Flood	12.10	12.10
250 Watt	13.99	13.99
400 Watt	15.04	15.04
1000 Watt	N/A	33.81
<u>Underground Service</u>		
<u>Mercury Vapor</u>		
100 Watt - Top Mounted	\$11.17	\$13.86
175 Watt - Top Mounted	12.15	14.68
175 Watt	16.18	23.12
250 Watt	17.54	24.05
400 Watt	20.85	27.09
400 Watt on State of Ky. Pole	20.95	20.95
<u>High Pressure Sodium Vapor</u>		
70 Watt - Top Mounted	N/A	\$13.64
100 Watt - Top Mounted	\$14.22	14.22
150 Watt - Top Mounted	N/A	20.66
150 Watt	23.99	23.99
250 Watt	25.62	25.62
250 Watt on State of Ky. Pole	25.62	25.62
400 Watt	27.88	27.88
400 Watt on State of Ky. Pole	27.88	27.88
1000 Watt	N/A	64.37

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 36.4

Standard Rate		RLS	
Restricted Lighting Service			
Type of Unit	Installed Prior to January 1, 1991	Installed After December 31, 1990	
<u>Overhead Service</u>			
<u>Incandescent</u>			
100 Watt	\$ 8.35	\$ 8.35	
300 Watt	11.89	11.89	
<u>Decorative Lighting Service</u>		<u>Rate Per Month Per Unit</u>	
<u>Fixtures</u>			
<u>Acorn with Decorative Basket</u>			
70 Watt High Pressure Sodium		\$18.38	
100 Watt High Pressure Sodium		19.28	
<u>8-Sided Coach</u>			
70 Watt High Pressure Sodium		\$18.60	
100 Watt High Pressure Sodium		19.89	
<u>Poles</u>			
10' Smooth		\$10.71	
10' Fluted		12.78	
<u>Bases</u>			
Old Town/Manchester		\$ 3.43	
Chesapeake/Franklin		3.69	
Jefferson/Westchester		3.71	
Norfolk/Essex		3.91	
NA – Not Available			
ADJUSTMENT CLAUSES			
The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:			
Fuel Adjustment Clause		Sheet No. 85	
Environmental Cost Recovery Surcharge		Sheet No. 87	
Franchise Fee Rider		Sheet No. 90	
School Tax		Sheet No. 91	
SPECIAL TERMS AND CONDITIONS			
1. <u>Overhead Service</u> . The above rates contemplate installation on an existing pole in Company's system. If the location of an existing pole is not suitable for the installation of a lighting unit, the Company will extend its secondary conductor one span and install an additional pole for the support of such unit. If still further poles or conductors are required to extend service to the lighting unit, the customer will be required to make a non-refundable cash advance equal to the installed cost of such further facilities.			

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 36.5

Standard Rate

RLS

Restricted Lighting Service

2. Underground Service. In all areas other than the downtown section of the City of Louisville designated by City ordinance as an underground district, the Company will provide a normal installation consisting of a direct buried cable connection of not more than 200 feet per unit. If additional facilities or expenditures are required, including any additional cost to break pavement or remove rock, the customer shall make a non-refundable cash advance equivalent to the excess costs. Company may decline to install equipment and provide service thereto in locations deemed by Company unsuitable for underground installation.

Within the aforesaid City of Louisville underground district, the Company will provide underground facilities in accordance with sound engineering practices.

3. **DECORATIVE LIGHTING SERVICE.** The monthly rates for Decorative Lighting are calculated as the sum of the rates for the individual elements of the customized light. For example, the monthly rate will be calculated as the sum of the rates for the chosen fixture style and wattage, the chosen pole style, and the chosen base style, if one is chosen. This provides flexibility for the Company to meet the individual desires of each Decorative Lighting customer.
4. Company will furnish and install the complete lighting unit. All lighting units, including poles, standards and conductors installed in accordance herewith shall be the property of Company, and Company shall have access to the same for maintenance, inspection and all other proper purposes. Company shall have the right to make other attachments to the poles and to further extend the conductors installed in accordance herewith when necessary for the further extension of its electric service.
5. Customer shall be responsible for any permit or authorization that may be required for the installation of the lighting units at the specified locations.
6. Company may decline to install equipment and provide service thereto in locations where, in Company's judgment, such equipment will be subject to unusual hazards or risk of damage.
7. Contracts for this service shall have a minimum fixed term of five years, and shall continue from month to month after such minimum fixed term until terminated by either party giving thirty days notice to the other. Company shall have the right at any time to discontinue service for nonpayment of bill or other causes set forth in its General Rules and Regulations. Upon permanent discontinuance of service, lighting units and other equipment will be removed.
8. Nothing herein shall prevent Company and Customer from taking into account unusual circumstances and agreeing on modifications of the above rates commensurate with such circumstances, provided such agreement are duly filed with and made subject to the jurisdiction of the Public Service Commission of Kentucky.
9. Mercury Vapor is restricted to those fixtures in service prior to July 22, 2007. Upon failure, existing fixtures will either be removed from service or replaced with available lighting at the customer's option.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 37

Standard Rate

LE

Lighting Energy Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available to municipalities, county governments, divisions or agencies of the state or Federal governments, civic associations, and other public or quasi-public agencies for service to public street and highway lighting systems, where the municipality or other agency owns and maintains all street lighting equipment and other facilities on its side of the point of delivery of the energy supplied hereunder.

RATE

\$0.05465 per kWh.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

CONDITIONS OF DELIVERY

1. Service hereunder will be metered except when, by mutual agreement of Company and customer, an unmetered installation will be more satisfactory from the standpoint of both parties. In the case of unmetered service, billing will be based on a calculated consumption taking into account the types of equipment served.
2. The location of the point of delivery of the energy supplied hereunder and the voltage at which such delivery is effected shall be mutually agreed upon by Company and the customer in consideration of the type and size of customer's street lighting system and the voltage which Company has available for delivery.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

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Louisville Gas and Electric Company

P.S.C. Electric No. 8, Original Sheet No. 38

Standard Rate

TE

Traffic Energy Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available to municipalities, county governments, divisions of the state or Federal governments or any other governmental agency for service to traffic control devices including signals, cameras, or other traffic lights which operate on a 24-hour all-day every-day basis, where the governmental agency owns and maintains all equipment on its side of the point of delivery of the energy supplied hereunder. In the application of this rate each point of delivery will be considered as a separate customer.

RATE

Basic Service Charge: \$3.14 per delivery per month

Plus an Energy Charge of: \$0.06623 per kWh

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 85
Environmental Cost Recovery Surcharge	Sheet No. 87
Franchise Fee Rider	Sheet No. 90
School Tax	Sheet No. 91

MINIMUM CHARGE

The Basic Service Charge shall be the minimum charge.

DUE DATE OF BILL

Customer's payment will be due within twelve (12) days from the date of the bill.

CONDITIONS OF SERVICE

1. Service hereunder will be metered except when, by mutual agreement of Company and customer, an unmetered installation will be more satisfactory from the standpoint of both parties. In the case of unmetered service, billing will be based on a calculated consumption, taking into account the size and characteristics of the load, or on meter readings obtained from a similar installation.
2. The location of each point of delivery of energy supplied hereunder shall be mutually agreed upon by Company and the customer.
3. Traffic lights not operated on an all-day every-day basis will be served under General Service Rate GS.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

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