

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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APR 26 2004

PUBLIC SERVICE
COMMISSION

In the Matter of:

**AN ADJUSTMENT OF THE GAS)
AND ELECTRIC RATES, TERMS)
AND CONDITIONS OF LOUISVILLE)
GAS AND ELECTRIC COMPANY)**

CASE NO: 2003-00433

In the Matter of:

**AN ADJUSTMENT OF THE ELECTRIC)
RATES, TERMS AND CONDITIONS)
OF KENTUCKY UTILITIES COMPANY)**

CASE NO: 2003-00434

**REBUTTAL TESTIMONY
SEELYE EXHIBITS**

VOLUME 2 OF 2

Filed: April 26, 2004

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In the Matter of:

AN ADJUSTMENT OF THE GAS)
AND ELECTRIC RATES, TERMS) CASE NO: 2003-00433
AND CONDITIONS OF LOUISVILLE)
GAS AND ELECTRIC COMPANY)

In the Matter of:

AN ADJUSTMENT OF THE ELECTRIC)
RATES, TERMS AND CONDITIONS) CASE NO: 2003-00434
OF KENTUCKY UTILITIES COMPANY)

REBUTTAL TESTIMONY EXHIBITS
OF
WILLIAM STEVEN SEELYE

PRINCIPAL & SENIOR CONSULTANT
THE PRIME GROUP, LLC

April 26, 2004

Filed: April 26, 2004

Seelye Rebuttal Exhibit 1

Louisville Gas and Electric
 Example of Unbilled Revenue Calculation
 Normal Temperature and Same Number of Customers

Base Load Per Customer Per Month 1.5
 MCF Per Customer Per Degree Day 0.0151
 Customer charge \$ 10.80
 Charge Per MCF \$ 1.5352

Month	Number of Customer	Days in Billing Cycle	Billing Cycle Degree Days	Base Load	Temp Sensitive Load	Total Billing Cycle MCF	Total Billing Cycle Revenue	Days in Calendar Month	Calendar Month Degree Days	Base Load	Temp Sensitive Load	Calendar Month MCF	Total Calendar Month MCF	Total Calendar Month Revenue
September 2002	1,000	30	18	1500.00	271.80	1771.80	13,520.07	31	36	1500.00	543.60	2043.60	2043.60	13,937.33
October 2002	1,000	31	136	1500.00	2053.60	3553.60	16,255.49	31	236	1500.00	3563.60	5063.60	5063.60	18,573.64
November 2002	1,000	30	376	1500.00	5670.05	7170.05	21,807.46	28	515	1500.00	7776.50	9276.50	9276.50	25,041.28
December 2002	1,000	31	681	1500.00	10275.55	11775.55	28,877.82	31	846	1500.00	12774.60	14274.60	14274.60	32,714.37
January 2003	1,000	31	914	1500.00	13793.85	15293.85	34,279.12	30	981	1500.00	14813.10	16313.10	16313.10	35,843.87
February 2003	1,000	28	869	1500.00	13114.35	14614.35	33,235.95	31	756	1500.00	11415.60	12915.60	12915.60	30,628.03
March 2003	1,000	31	657	1500.00	9920.70	11420.70	28,333.06	30	558	1500.00	8425.80	9925.80	9925.80	26,038.09
April 2003	1,000	30	410	1500.00	6191.00	7691.00	22,607.22	31	262	1500.00	3956.20	5456.20	5456.20	19,176.36
May 2003	1,000	31	169	1500.00	2544.35	4044.35	17,008.89	31	75	1500.00	1132.50	2632.50	2632.50	14,841.41
June 2003	1,000	30	41	1500.00	611.55	2111.55	14,041.65	30	6	1500.00	90.60	1590.60	1590.60	13,241.89
July 2003	1,000	31	3	1500.00	45.30	1545.30	13,172.34	31	-	1500.00	0.00	1500.00	1500.00	13,102.80
August 2003	1,000	31	-	1500.00	0.00	1500.00	13,102.80	30	-	1500.00	0.00	1500.00	1500.00	13,102.80
September 2003	1,000	30	18	1500.00	271.80	1771.80	13,520.07	31	36	1500.00	543.60	2043.60	2043.60	13,937.33
October 2003	1,000	31	136	1500.00	2053.60	3553.60	13,505.49	31	236	1500.00	3563.60	5063.60	5063.60	13,937.33
Oct. - Sep. Total	12,000	365	4,271	18,000.00	64,492.10	82,492.10	256,241.87	365	4,271	18,000.00	64,492.10	82,492.10	82,492.10	256,241.87

Unbilled Adjustment ((Oct - Sep) Calendar Month Rev. Less (Oct - Sep) Billing Cycle Rev.) \$

Louisville Gas and Electric
 Example of Unbilled Revenue Calculation
 Change in Temperature and Same Number of Customers

Base Load Per Customer Per Month 1.5
 MCF Per Customer Per Degree Day 0.0151
 Number of Customers 5
 Customer charge \$ 10.80
 Charge Per MCF \$ 1.5352

Month	Number of Customer	Days in Billing Cycle	Billing Cycle Degree Days	Base Load	Temp Sensitive Load	Total Billing Cycle MCF	Total Billing Cycle Revenue	Days in Calendar Month	Calendar Month Degree Days	Base Load	Temp Sensitive Load	Total Calendar Month MCF	Total Cal. Month Revenue
September 2002	1,000	31	50	1500.00	755.00	2255.00	14,261.88	31	100	1500.00	1510.00	3010.00	15,420.95
October 2002	1,000	31	168	1500.00	2536.80	4036.80	16,997.30	31	236	1500.00	3563.60	5063.60	18,573.64
November 2002	1,000	28	376	1500.00	5670.05	7170.05	21,807.46	28	515	1500.00	7776.50	9276.50	25,041.28
December 2002	1,000	31	681	1500.00	10275.55	11775.55	26,877.82	31	846	1500.00	12774.60	14274.60	32,714.37
January 2003	1,000	30	914	1500.00	13793.85	15293.85	34,279.12	30	981	1500.00	14813.10	16313.10	35,843.87
February 2003	1,000	31	869	1500.00	13114.35	14614.35	33,235.95	31	756	1500.00	11415.60	12915.60	30,628.03
March 2003	1,000	30	657	1500.00	9920.70	11420.70	28,333.06	30	558	1500.00	8425.80	9925.80	26,038.09
April 2003	1,000	31	410	1500.00	6191.00	7691.00	22,607.22	31	262	1500.00	3956.20	5456.20	19,176.36
May 2003	1,000	31	169	1500.00	2544.35	4044.35	17,008.89	31	75	1500.00	1182.50	2632.50	14,841.41
June 2003	1,000	30	41	1500.00	611.55	2111.55	14,041.65	30	6	1500.00	90.60	1590.60	13,241.89
July 2003	1,000	31	3	1500.00	45.30	1545.30	13,172.34	31	-	1500.00	0.00	1500.00	13,102.80
August 2003	1,000	30	-	1500.00	0.00	1500.00	13,102.80	30	-	1500.00	0.00	1500.00	13,102.80
September 2003	1,000	31	18	1500.00	271.80	1771.80	13,520.07	31	36	1500.00	543.60	2043.60	13,937.33
October 2003	1,000	31	136	1500.00	2053.60	3553.60	16,255.49	31	236	1500.00	3563.60	5063.60	18,573.64
Oct. - Sep. Total	12,000	365	4,303	18,000.00	64,975.30	82,975.30	256,983.68	365	4,271	18,000.00	64,492.10	82,492.10	256,241.87

Unbilled Adjustment ((Oct. - Sep) Calendar Month Rev. Less (Oct. - Sep) Billing Cycle Rev.)) \$ (741.81)

Louisville Gas and Electric
 Example of Unbilled Revenue Calculation
 Normal Temperature and Change in Number of Customers

Base Load Per Customer Per Month 1.5
 MCF Per Customer Per Degree Day 0.0151
 Number of Customers 5
 Customer charge \$ 10.80
 Charge Per MCF \$ 1.5352

Month	Number of Customer	Days in Billing Cycle	Billing Cycle Degree Days	Base Load	Temp Sensitive Load	Total Billing Cycle MCF	Total Billing Cycle Revenue	Days in Calendar Month	Calendar Month Degree Days	Base Load	Temp Sensitive Load	Total Calendar Month MCF	Total Calendar Month Revenue
September 2002	1,000	31	18	1500.00	271.80	1771.80	13,520.07	31	36	1500.00	543.60	2043.60	13,937.33
October 2002	1,000	31	136	1500.00	2053.60	3553.60	16,255.49	31	236	1500.00	3563.60	5063.60	18,573.64
November 2002	1,000	28	376	1500.00	5670.05	7170.05	21,807.46	28	515	1500.00	7776.50	9276.50	25,041.28
December 2002	1,000	31	661	1500.00	10275.55	11775.55	28,877.82	31	846	1500.00	12774.60	14274.60	32,714.37
January 2003	1,000	30	914	1500.00	13793.85	15293.85	34,279.12	30	981	1500.00	14813.10	16313.10	35,843.87
February 2003	1,000	31	869	1500.00	13114.35	14614.35	33,235.95	31	756	1500.00	11415.60	12915.60	30,628.03
March 2003	1,000	30	557	1500.00	9920.70	11420.70	28,333.06	30	556	1500.00	8425.80	9925.80	26,038.09
April 2003	1,000	31	410	1500.00	6191.00	7691.00	22,607.22	31	262	1500.00	3956.20	5456.20	19,176.36
May 2003	1,000	31	169	1500.00	2544.35	4044.35	17,008.89	31	75	1500.00	1132.50	2632.50	14,841.41
June 2003	1,000	30	41	1500.00	611.55	2111.55	14,041.65	30	6	1500.00	90.60	1590.60	13,241.89
July 2003	1,000	31	3	1500.00	45.30	1545.30	13,172.34	31	-	1500.00	0.00	1500.00	13,102.80
August 2003	1,000	30	-	1500.00	0.00	1500.00	13,102.80	30	-	1500.00	0.00	1500.00	13,102.80
September 2003	1,500	31	18	2250.00	407.70	2657.70	20,280.10	31	36	2250.00	815.40	3065.40	20,906.00
October 2003	1,500	31	136	2250.00	3080.40	5330.40	24,383.23	31	236	2250.00	5345.40	7595.40	27,880.45
Oct. - Sep. Total	12,500	365	4,271	18,750.00	64,628.00	80,378.00	263,001.91	365	4,271	18,750.00	64,763.90	83,513.90	263,210.54

Unbilled Adjustment ((Oct - Sep) Calendar Month Rev. Less (Oct - Sep) Billing Cycle Rev.) \$ 208.63

Seelye Rebuttal Exhibit 2

LOUISVILLE GAS AND ELECTRIC COMPANY

**Off-System Sales Revenue Adjustment for the ECR Calculation
For the Twelve Months Ended September 30, 2003**

	Electric			
	(1)	(2)	(3)	(4)
	LG&E Off-System Sales Revenue	Monthly Environmental Surcharge Factor	Average Environmental Surcharge Factor	Off-System Sales Environmental Cost (Col. 1 * 3)
Oct-02	\$ 12,445,174	1.97%	1.86%	\$ 231,480
Nov-02	7,741,067	2.55%	1.86%	143,984
Dec-02	9,362,793	2.95%	1.86%	174,148
Jan-03	17,650,740	1.79%	1.86%	328,304
Feb-03	15,075,495	3.01%	1.86%	280,404
Mar-03	23,103,728	0.09%	1.86%	429,729
Apr-03	16,368,049	0.33%	1.86%	304,446
May-03	5,767,285	1.04%	1.86%	107,272
Jun-03	11,322,041	1.01%	1.86%	210,590
Jul-03	10,772,934	2.81%	1.86%	200,377
Aug-03	12,796,062	2.60%	1.86%	238,006
Sep-03	14,896,692	2.14%	1.86%	277,077
Total	\$ 157,302,060			\$ 2,925,817
Average		1.86%		
Adjustment				\$ (2,925,817)

KENTUCKY UTILITIES

**Off-System Sales Revenue Adjustment for the ECR Calculation
For the Twelve Months Ended September 30, 2003**

	Electric			
	(1)	(2)	(3)	(4)
	KU Off-System Sales Revenue	Monthly Environmental Surcharge Factor	Average Environmental Surcharge Factor	Off-System Sales Environmental Cost (Col. 1 * 3)
Oct-02	\$ 2,880,544	3.25%	3.61%	\$ 103,988
Nov-02	1,850,687	3.39%	3.61%	66,810
Dec-02	2,994,317	3.63%	3.61%	108,095
Jan-03	9,785,436	3.31%	3.61%	353,254
Feb-03	4,889,422	3.79%	3.61%	176,508
Mar-03	6,998,338	3.72%	3.61%	252,640
Apr-03	8,291,102	3.82%	3.61%	299,309
May-03	2,507,277	4.16%	3.61%	90,513
Jun-03	4,889,880	4.22%	3.61%	176,525
Jul-03	6,015,316	4.61%	3.61%	217,153
Aug-03	5,083,444	4.69%	3.61%	183,512
Sep-03	6,607,264	0.68%	3.61%	238,522
Total	\$ 62,793,027			\$ 2,266,829
Average		3.61%		
Adjustment				\$ (2,266,829)

KENTUCKY UTILITIES

To Adjust Mismatch in Fuel Cost Recovery
For the Twelve Months Ended September 30, 2003

Expense Month	Revenue Form A Page 4 of 5 Line 3	Expense Form A* Page 4 of 5 Line 8
Oct-02	\$ 4,028,950	\$ 4,280,800
Nov-02	4,241,409	3,521,367
Dec-02	5,013,276	2,787,457
Jan-03	4,231,897	4,510,322
Feb-03	3,062,898	4,259,284
Mar-03	3,823,692	798,672
Apr-03	3,622,905	2,151,622
May-03	763,466	2,226,354
Jun-03	5,156,416	(1,571,337)
Jul-03	2,683,786	1,053,068
Aug-03	(1,776,754)	3,357,880
Sep-03	1,035,787	1,099,278
Total	<u>\$ 35,887,728</u>	<u>\$ 28,474,767</u>
Adjustment	<u>\$ (35,887,728)</u>	<u>\$ (28,474,767)</u>

* NOTE : Expenses are recovered in the second succeeding month. For Example, January 2003 would be reflected in March 2003.

Seelye Rebuttal Exhibit 3

Kentucky Utilities Company
Comparison of Heating and Cooling Degree Days
to Normal During Test Year

Month	Cooling Degree Days			Heating Degree Days			Above (Below) Normal
	Actual	Normal	Above (Below) Normal	Actual	Normal	Above (Below) Normal	
Oct-02	43	33	10	314	236	78	
Nov-02	1	3	(2)	668	515	153	
Dec-02	-	1	(1)	905	844	61	
Jan-03	-	-	-	1,199	975	224	
Feb-03	-	0	(0)	917	753	164	
Mar-03	-	6	(6)	515	554	(39)	
Apr-03	21	30	(9)	255	267	(12)	
May-03	50	119	(69)	86	78	9	
Jun-03	155	298	(143)	30	5	25	
Jul-03	322	435	(113)	-	-	-	
Aug-03	337	392	(55)	-	-	-	
Sep-03	72	194	(122)	61	36	25	
Total	1,001	1,513	(512)	4,950	4,263	687	

Heating Degree Days Ignored
by Mr. Majoros

Seelye Rebuttal Exhibit 4

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Peak
				Base	Inter.		Base	Inter.	
Plant In Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	\$ 2,240	508	606	-	60	71	47
302.00 FRANCHISE AND CONSENTS	P301	PT&D	100	23	27	-	3	3	2
302.00 SOFTWARE	P302	PT&D	-	-	-	-	-	-	-
Total Intangible Plant	PINT		\$ 2,340	531	632	-	62	74	49
Steam Production Plant									
Total Steam Production Plant	PSTPR	F017	\$ 1,711,057,433	574,573,086	683,909,688	-	-	-	-
Hydraulic Production Plant									
Total Hydraulic Production Plant	PHDPR	F017	\$ 9,802,252	3,291,596	3,917,960	-	-	-	-
Other Production Plant									
Total Other Production Plant	POTPR	F017	\$ 152,206,876	51,446,802	61,236,708	-	-	-	-
Total Production Plant	PPRTL		\$ 1,874,066,361	629,311,484	749,064,324	-	-	-	-
Transmission									
Total Transmission Plant	PTRAN	F011	\$ 219,896,119	-	-	-	73,874,697	87,932,449	58,188,973
Distribution									
TOTAL ACCTS 360-362	P362		\$ 86,346,981	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365		246,378,663	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367		136,354,544	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368		96,687,022	-	-	-	-	-	-
369-SERVICES	P369		24,530,541	-	-	-	-	-	-
370-METERS	P370		33,756,862	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371		-	-	-	-	-	-	-
373-STREET LIGHTING	P373		57,069,712	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 691,124,226	-	-	-	-	-	-
Total Prod., Trans., and Dist Plant	PT&D		\$ 2,775,186,706	628,311,484	749,064,324	-	73,874,697	87,932,449	58,188,973

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer
			Specific	General	Specific	Customer	Demand	Customer	Demand	Customer	Demand	Customer	
Plant In Service													
Intangible Plant													
301.00 ORGANIZATION	P301	PT&D	-	70	-	90	147	42	30	56	22	20	
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	3	-	4	7	2	1	3	1	1	
302.00 SOFTWARE	P302	PT&D	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant	PINT		\$ -	73	\$ -	94	153	\$ 44	31	\$ 59	\$ 23	\$ 21	
Steam Production Plant													
Total Steam Production Plant	PSTPR	F017											
Hydraulic Production Plant													
Total Hydraulic Production Plant	PHDPR	F017											
Other Production Plant													
Total Other Production Plant	FOTPR	F017											
Total Production Plant	PPRTL		\$ -		\$ -					\$ -			
Transmission													
Total Transmission Plant	PTRAN	F011											
Distribution													
TOTAL ACCTS 360-382	P362	F001		86,346,981									
364 & 365-OVERHEAD LINES	P365	F003				69,855,531	65,365,697		34,313,926	46,844,020			
366 & 367-UNDERGROUND LINES	P367	F004				41,915,932	86,463,645		2,803,827	5,371,141			
368-TRANSFORMERS - POWER POOL	P368	F005									26,907,998		
369-SERVICES	P369	F006										24,530,541	
370-METERS	P370	F007											
371-CUSTOMER INSTALLATION	P371	F008											
373-STREET LIGHTING	P373	F008											
Total Distribution Plant	PDIST		\$ -	86,346,981	\$ -	#####	\$ 181,829,332	\$ 36,917,153	\$ 36,917,153	\$ 52,215,161	\$ 26,907,998	\$ 24,530,541	
Total Prod., Trans., and Dist Plant	PT&D		\$ -	86,346,981	\$ -	#####	\$ 181,829,332	\$ 36,917,153	\$ 36,917,153	\$ 52,215,161	\$ 26,907,998	\$ 24,530,541	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant In Service							
Intangible Plant							
301.00 ORGANIZATION	P301	PT&D	27	48	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	1	2	-	-	-
302.00 SOFTWARE	P302	PT&D	-	-	-	-	-
Total Intangible Plant	PINT		\$ 28	\$ 48	\$ -	\$ -	\$ -
Steam Production Plant							
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-
Hydraulic Production Plant							
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-
Other Production Plant							
Total Other Production Plant	POTPR	F017	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -
Transmission							
Total Transmission Plant	PTRAN	F011	-	-	-	-	-
Distribution							
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-
370-METERS	P370	F007	33,756,862	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	57,069,712	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 33,756,862	\$ 57,069,712	\$ -	\$ -	\$ -
Total Prod, Trans, and Dist Plant	PT&D		\$ 33,756,862	\$ 57,069,712	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Inter.		Base	Inter.
Plant In Service (Continued)								
General Plant								
Total General Plant	PGP	PT&D	\$ 17,404,704	3,946,754	4,697,789	-	463,308	551,472
TOTAL COMMON PLANT	PCOM	PT&D	\$ 143,256,079	32,485,272	38,666,954	-	3,813,437	4,539,103
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	\$ -	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDNST	\$ 696,772	-	-	-	-	-
OTHER	FO/ST	FO/ST	\$ -	-	-	-	-	-
Total Plant In Service	TPIS		\$ 2,936,546,601	\$ 685,744,041	\$ 792,429,700	\$ -	\$ 78,151,504	\$ 93,023,098
Construction Work In Progress (CWIP)								
CWIP Production	CWIP1	F017	\$ 254,200,227	85,360,436	101,603,831	-	-	-
CWIP Transmission	CWIP2	F011	\$ 9,544,066	-	-	-	3,204,897	3,814,763
CWIP Distribution Plant	CWIP3	PDNST	\$ 26,369,771	-	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	\$ 6,725,624	1,525,127	1,815,346	-	179,034	213,103
Total Construction Work In Progress	TCWIP		\$ 296,839,688	\$ 86,885,564	\$ 103,419,177	\$ -	\$ 3,383,931	\$ 4,027,866
Total Utility Plant			\$ 3,232,386,289	\$ 752,629,605	\$ 895,848,877	\$ -	\$ 81,535,436	\$ 97,050,964
								\$ 61,567,892
								\$ 64,223,117

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services
			Specific	General	Specific	Customer	Demand	Customer	Demand	Customer	Demand	Customer	
Plant in Service (Continued)													
General Plant													
Total General Plant	PGP	PT&D	-	541,529	-	700,980	1,140,351	231,528	327,470	437,622	168,755	153,844	
TOTAL COMMON PLANT	PCOM	PT&D	-	4,457,260	-	5,769,681	9,386,092	1,905,676	2,695,364	3,602,017	1,389,000	1,266,275	
108.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	88,331	-	114,339	188,006	37,765	53,415	71,382	27,526	25,084	
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	-	-	-	-	-	-	
OTHER		PDIST	-	-	-	-	-	-	-	-	-	-	
Total Plant in Service	TRIS		\$ -	\$ 91,434,174	\$ -	#####	\$ 192,541,984	\$ 39,092,162	\$ 55,291,453	\$ 73,890,104	\$ 28,493,302	\$ 25,975,775	
Construction Work in Progress (CWIP)													
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-	-	-	
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-	-	-	
CWIP Distribution Plant	CWIP3	PDIST	-	3,216,168	-	4,163,141	6,772,580	1,375,050	1,944,853	2,599,053	1,002,240	913,687	
CWIP Common Plant	CWIP4	PT&D	-	209,261	-	270,877	440,661	88,488	126,543	169,108	65,211	58,449	
Total Construction Work in Progress	TCWIP		\$ -	\$ 3,425,419	\$ -	\$ 4,434,018	\$ 7,213,241	\$ 1,464,519	\$ 2,071,396	\$ 2,768,161	\$ 1,067,451	\$ 973,136	
Total Utility Plant			\$ -	\$ 94,859,592	\$ -	#####	\$ 199,755,175	\$ 40,556,670	\$ 57,362,849	\$ 76,658,265	\$ 29,560,753	\$ 26,948,911	

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Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service (Continued)							
<u>General Plant</u>							
Total General Plant	PGP	PT&D	211,708	357,915	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	1,742,541	2,845,958	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PDIST	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	54,592	58,361	-	-	-
OTHER		PDIST	-	-	-	-	-
Total Plant in Service	TPIS		\$ 35,746,671	\$ 60,492,014	\$ -	\$ -	\$ -
<u>Construction Work in Progress (CWIP)</u>							
CWIP Production							
CWIP Transmission	CWIP2	FO17	-	-	-	-	-
CWIP Distribution Plant	CWIP3	FO11	1,257,398	2,125,670	-	-	-
CWIP Common Plant	CWIP4	PDIST	81,809	138,308	-	-	-
		PT&D	-	-	-	-	-
Total Construction Work In Progress	TCWIP		\$ 1,339,148	\$ 2,263,978	\$ -	\$ -	\$ -
Total Utility Plant			\$ 37,084,819	\$ 62,695,992	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Peak
				Base	Inter.		Base	Inter.	
Rate Base									
Utility Plant									
Plant in Service			\$ 2,936,646,601	\$ 665,744,041	\$ 792,429,700	\$ 524,387,430	\$ 93,023,098	\$ 61,557,692	
Construction Work in Progress (CWIP)			295,839,688	86,885,563.52	103,419,177.30	68,437,256.94	4,027,865.84	2,665,425.96	
Total Utility Plant	TUP		\$ 3,232,386,289	\$ 752,629,605	\$ 895,848,877	\$ 592,824,689	\$ 67,050,964	\$ 64,223,117	
Less: Accumulated Provision for Depreciation									
Production	ADEPREA	F017	\$ 853,628,870	286,715,735	341,275,989	225,637,736	-	-	
Transmission	ADEPRTP	P1RAN	117,301,162	-	-	-	39,389,730	46,885,274	31,026,157
Distribution	ADEPRD11	P01ST	290,366,900	-	-	-	-	-	-
General & Common Plant	ADEPRD12	PT&D	60,680,624	13,737,484	16,351,615	10,820,621	1,612,639	1,919,511	1,270,230
Intangible Plant	ADEPRGP	PT&D	17,375,205	3,940,065	4,689,827	3,103,476	462,523	550,537	364,316
Total Accumulated Depreciation	TADEPR		\$ 1,339,452,661	\$ 304,393,283	\$ 362,316,842	\$ 239,761,633	\$ 49,355,323	\$ 32,660,703	
Net Utility Plant	NTPLANT		\$ 1,892,933,628	\$ 448,236,321	\$ 533,532,036	\$ 353,062,856	\$ 47,695,641	\$ 31,562,414	
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 52,800,999	3,019,661	3,587,136	2,373,774	1,088,689	1,295,858	857,529
Materials and Supplies	M&S	TPIS	55,832,046	12,657,675	15,066,327	9,970,086	1,485,681	1,768,532	1,170,386
Prepayments	PREPAY	TPIS	2,882,693	653,535	777,897	514,771	76,718	91,317	60,429
Total Working Capital	TWC		\$ 111,515,738	\$ 16,324,871	\$ 19,431,361	\$ 12,858,631	\$ 2,651,288	\$ 3,155,807	\$ 2,088,344
Deferred Debts									
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-	-
Other Deferred Debts	DDEBPP	OMSUB2	\$ -	-	-	-	-	-	-
Total Deferred Debts	CSTDEP	F027	\$ 507,146	-	-	-	-	-	-
Less: Customer Advances			\$ -	-	-	-	-	-	-
Accumulated Deferred Income Taxes	DIT	TPIS	\$ 328,563,448	74,488,570	88,663,137	58,672,504	8,744,192	10,408,141	6,887,549
Total Accumulated Deferred Income Tax			\$ 328,563,448	\$ 74,488,570	\$ 88,663,137	\$ 58,672,504	\$ 8,744,192	\$ 10,408,141	\$ 6,887,549
Investment Tax Credits									
Total Production Plant	DIT	F017	\$ 3,943	1,324	1,576	1,043	-	-	-
Total Transmission Plant	DIT	P1RAN	\$ -	-	-	-	-	-	-
Total Distribution Plant	DIT	P01ST	\$ -	-	-	-	-	-	-
Total General Plant	DIT	PT&D	\$ -	-	-	-	-	-	-
Total Investment Tax Credit	RB		\$ 3,943	\$ 1,324	\$ 1,576	\$ 1,043	\$ -	\$ -	\$ -
Net Rate Base			\$ 1,875,374,629	\$ 390,071,298	\$ 484,298,683	\$ 307,247,940	\$ 35,977,639	\$ 40,445,307	\$ 26,763,209

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Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Rate Base							
Utility Plant							
Plant in Service			\$ 35,745,671	\$ 60,432,014	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			1,339,147.99	2,263,977.94	-	-	-
Total Utility Plant	TUP		\$ 37,084,819	\$ 62,695,992	\$ -	\$ -	\$ -
Less: Accumulated Provision for Depreciation							
Production	ADEPREA	F017	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-
Distribution	ADEPRD11	PDIST	14,330,728	24,329,115	-	-	-
General & Common Plant	ADEPRD12	PT&D	736,882	1,245,797	-	-	-
Intangible Plant	ADEPRGP	PT&D	211,349	357,309	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 15,338,966	\$ 25,932,221	\$ -	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ 21,745,853	\$ 36,763,772	\$ -	\$ -	\$ -
Working Capital							
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	979,823	185,664	1,894,161	631,288	-
Materials and Supplies	M&S	TPIS	679,628	1,148,983	-	-	-
Prepayments	PREPAY	TPIS	36,060	59,824	-	-	-
Total Working Capital	TWC		\$ 1,694,339	\$ 1,993,871	\$ 1,894,161	\$ 631,288	\$ -
Deferred Debits							
Service Pension Cost	PENSOOST	TLB	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMASUB2	-	-	-	-	-
Total Deferred Debits	CSTDEP	F027	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Customer Advances	DIT	TPIS	3,999,501	6,761,599	-	-	-
Accumulated Deferred Income Taxes							
Total Production Plant			\$ 3,999,501	\$ 6,761,599	\$ -	\$ -	\$ -
Total Accumulated Deferred Income Tax							
Investment Tax Credits							
Total Production Plant	DIT	F017	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-
Total Investment Tax Credit			\$ -	\$ -	\$ -	\$ -	\$ -
Net Rate Base	RB		\$ 19,440,691	\$ 31,396,043	\$ 1,894,161	\$ 631,288	\$ -

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 September 30, 2003

Description	Name	Functional Vector	Total System		Production Demand		Transmission Demand		
			Base	Inter.	Base	Inter.	Base	Inter.	
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	\$ 1,485,230	\$ -	\$ 415,720	\$ 494,828	\$ -	\$ -	\$ -
501 FUEL	OM501	Energy	\$ 183,934,264	\$ -	\$ -	\$ -	\$ 327,450	\$ -	\$ -
502 STEAM EXPENSES	OM502	PROFEX	\$ 27,709,424	\$ -	\$ 3,190,798	\$ 3,797,981	\$ 2,513,300	\$ -	\$ -
505 ELECTRIC EXPENSES	OM505	PROFEX	\$ 480,888	\$ -	\$ 106,284	\$ 126,509	\$ 83,717	\$ -	\$ -
506 MISC. STEAM POWER EXPENSES	OM506	PROFEX	\$ 17,404,306	\$ -	\$ 5,844,368	\$ 6,956,501	\$ 4,603,439	\$ -	\$ -
507 RENTS	OM507	PROFEX	\$ 51,252	\$ -	\$ 17,210	\$ 20,466	\$ 13,586	\$ -	\$ -
509 ALLOWANCES	OM509	PROFEX	\$ 37,498	\$ -	\$ 12,591	\$ 14,987	\$ 9,918	\$ -	\$ -
Total Steam Power Operation Expenses			\$ 241,082,658	\$ -	\$ 9,586,970	\$ 11,411,292	\$ 7,551,980	\$ 212,533,016	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	\$ 1,260,885	\$ -	\$ 21,895	\$ 26,061	\$ 17,246	\$ -	\$ -
511 MAINTENANCE OF STRUCTURES	OM511	PROFEX	\$ 1,546,101	\$ -	\$ 519,181	\$ 617,877	\$ 408,944	\$ -	\$ -
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	\$ 20,365,266	\$ -	\$ -	\$ -	\$ -	\$ 20,365,266	\$ -
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	\$ 7,084,448	\$ -	\$ -	\$ -	\$ -	\$ 7,084,446	\$ -
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	\$ 1,149,968	\$ -	\$ -	\$ -	\$ -	\$ 1,149,968	\$ -
Total Steam Power Generation Maintenance Expenses			\$ 31,406,664	\$ -	\$ 541,076	\$ 644,038	\$ 426,190	\$ 29,795,360	\$ -
Total Steam Power Generation Expense			\$ 272,489,322	\$ -	\$ 10,128,045	\$ 12,055,330	\$ 7,977,570	\$ 242,328,377	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
536 WATER FOR POWER	OM536	PROFEX	\$ 56,436	\$ -	\$ 18,951	\$ 22,567	\$ 14,927	\$ -	\$ -
537 HYDRAULIC EXPENSES	OM537	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
538 ELECTRIC EXPENSES	OM538	PROFEX	\$ 280,622	\$ -	\$ 62,092	\$ 73,836	\$ 48,861	\$ 95,894	\$ -
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFEX	\$ 14,103	\$ -	\$ 4,736	\$ 5,637	\$ 3,730	\$ -	\$ -
540 RENTS	OM539	PROFEX	\$ 391,726	\$ -	\$ 131,542	\$ 156,573	\$ 103,611	\$ -	\$ -
Total Hydraulic Power Operation Expenses			\$ 742,887	\$ -	\$ 217,260	\$ 258,603	\$ 171,130	\$ 95,894	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
542 MAINTENANCE OF STRUCTURES	OM542	PROFEX	\$ 5,405	\$ -	\$ 1,815	\$ 2,161	\$ 1,430	\$ -	\$ -
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	OM543	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	\$ 482,873	\$ -	\$ -	\$ -	\$ -	\$ 482,873	\$ -
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	\$ 6,840	\$ -	\$ -	\$ -	\$ -	\$ 6,840	\$ -
Total Hydraulic Power Generation Maint. Expense			\$ 485,119	\$ -	\$ 1,815	\$ 2,161	\$ 1,430	\$ 489,714	\$ -
Total Hydraulic Power Generation Expense			\$ 1,228,006	\$ -	\$ 219,076	\$ 260,764	\$ 172,560	\$ 585,607	\$ -
Other Power Generation Operation Expenses									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	\$ 87,709	\$ -	\$ 29,453	\$ 35,057	\$ 23,199	\$ -	\$ -
547 FUEL	OM547	Energy	\$ 4,863,742	\$ -	\$ 30,781	\$ 36,615	\$ 24,230	\$ 4,863,742	\$ -
548 GENERATION EXPENSE	OM548	PROFEX	\$ 91,605	\$ -	\$ 17,952	\$ 20,653	\$ 13,687	\$ -	\$ -
549 MISC OTHER POWER GENERATION	OM549	PROFEX	\$ 51,872	\$ -	\$ 10,159	\$ 12,092	\$ 8,002	\$ -	\$ -
550 RENTS	OM550	PROFEX	\$ 30,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expenses			\$ 5,124,979	\$ -	\$ 87,724	\$ 104,417	\$ 69,097	\$ 4,863,742	\$ -

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services
			General		Customer		Demand		Customer		
			Specific	General	Specific	Demand	Demand	Customer	Demand	Customer	
Operation and Maintenance Expenses											
Steam Power Generation Operation Expenses											
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1 Energy	-	-	-	-	-	-	-	-	-
501 FUEL	OM501		-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502		-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses											
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2 Energy	-	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511		-	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512		-	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513		-	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514		-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses											
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3 Energy	-	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	-	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-	-	-
540 RENTS	OM539	PROFIX	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses											
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4 Energy	-	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Generation Operation Expense											
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5 Energy	-	-	-	-	-	-	-	-	-
547 FUEL	OM547		-	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Distribution St. Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses						
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING	OM600	LBSUB1	-	-	-	-
501 FUEL	OM601	Energy	-	-	-	-
502 STEAM EXPENSES	OM602	-	-	-	-	-
506 ELECTRIC EXPENSES	OM606	-	-	-	-	-
508 MISC STEAM POWER EXPENSES	OM608	PROFIX	-	-	-	-
507 RENTS	OM607	PROFIX	-	-	-	-
509 ALLOWANCES	OM609	PROFIX	-	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses						
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses						
535 OPERATION SUPERVISION & ENGINEERING	OM635	LBSUB3	-	-	-	-
536 WATER FOR POWER	OM636	PROFIX	-	-	-	-
537 HYDRAULIC EXPENSES	OM637	PROFIX	-	-	-	-
538 ELECTRIC EXPENSES	OM638	PROFIX	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM639	PROFIX	-	-	-	-
540 RENTS	OM639	PROFIX	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses						
541 MAINTENANCE SUPERVISION & ENGINEERING	OM641	LBSUB4	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM642	PROFIX	-	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	OM643	PROFIX	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM644	Energy	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM645	Energy	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -
Other Power Generation Operation Expenses						
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System		Production Demand		Production Energy		Transmission Demand		Peak
			Base	Inter.	Base	Inter.	Base	Inter.	Base	Inter.	
Operation and Maintenance Expenses (Continued)											
Other Power Generation Maintenance Expense											
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	\$ 12,564	\$ 5,034	\$ 3,331	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	\$ 49,569	\$ 19,825	\$ 13,119	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEG PLANT	OM553	PROFIX	\$ 378,557	\$ 151,309	\$ 100,128	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	\$ 126,366	\$ 50,508	\$ 33,424	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ 567,117	\$ 226,676	\$ 180,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 5,692,098	\$ 278,161	\$ 331,093	\$ 4,863,742	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ 279,419,424	\$ 10,625,282	\$ 12,647,187	\$ 8,368,228	\$ 247,777,726	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses											
555 PURCHASED POWER	OM555	OMPP	\$ 83,608,928	\$ 4,395,452	\$ 2,908,674	\$ 72,612,048	-	-	-	-	-
556 PURCHASED POWER OPTIONS	OM555	OMPP	-	-	-	-	-	-	-	-	-
556 BROKERAGE FEES	OM555	OMPP	-	-	-	-	-	-	-	-	-
556 MISO TRANSMISSION EXPENSES	OM555	OMPP	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	\$ 1,127,858	\$ 378,728	\$ 298,313	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	\$ 12,239	\$ 4,110	\$ 3,237	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	\$ (2,647,556)	\$ -	\$ -	\$ (2,647,556)	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ 82,101,446	\$ 4,075,569	\$ 3,210,224	\$ 69,964,492	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ 361,520,870	\$ 14,700,871	\$ 17,498,327	\$ 317,742,217	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses											
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 277,963	-	-	-	-	\$ 93,340	\$ 111,102	\$ 73,521	-
561 LOAD DISPATCHING	OM561	LBTRAN	\$ 375,252	-	-	-	-	\$ 126,010	\$ 149,988	\$ 99,254	-
562 STATION EXPENSES	OM562	LBTRAN	\$ 1,098,906	-	-	-	-	\$ 369,013	\$ 439,233	\$ 290,661	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	\$ 47,841	-	-	-	-	\$ 16,065	\$ 19,122	\$ 12,654	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	\$ 15,928,568	-	-	-	-	\$ 5,348,813	\$ 6,366,648	\$ 4,213,106	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	\$ 3,857,688	-	-	-	-	\$ 1,328,992	\$ 1,581,888	\$ 1,046,808	-
567 RENTS	OM567	PTRAN	\$ 39,325	-	-	-	-	\$ 13,205	\$ 15,718	\$ 10,401	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	\$ 3,861	\$ 3,041	-
568 STRUCTURES	OM568	LBTRAN	\$ 11,497	-	-	-	-	\$ 270,853	\$ 322,394	\$ 213,343	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	\$ 806,691	-	-	-	-	\$ 186,700	\$ 186,519	\$ 123,428	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	\$ 486,648	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	\$ 20,297	-	-	-	-	\$ 6,816	\$ 8,113	\$ 5,368	-
Total Transmission Expenses			\$ 23,030,574	\$ -	\$ -	\$ -	\$ -	\$ 7,733,667	\$ 9,205,320	\$ 6,081,587	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services
			Specific	General	Specific	General	Demand	Customer	Demand	Customer	Demand	Customer	
Operation and Maintenance Expenses (Continued)													
Other Power Generation Maintenance Expense													
551 MAINTENANCE SUPERVISION & ENGINEERING	OM651	PROFIX											
552 MAINTENANCE OF STRUCTURES	OM652	PROFIX											
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM653	PROFIX											
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM654	PROFIX											
Total Other Power Generation Maintenance Expense			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Other Power Generation Expense			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Station Expense			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Power Supply Expenses													
555 PURCHASED POWER	OM655	OMPP											
556 PURCHASED POWER OPTIONS	OM655	OMPP											
558 BROKERAGE FEES	OM655	OMPP											
555 MISC TRANSMISSION EXPENSES	OM655	OMPP											
556 SYSTEM CONTROL AND LOAD DISPATCH	OM656	PROFIX											
557 OTHER EXPENSES	OM657	PROFIX											
556 DUPLICATE CHARGES	OM658	Energy											
Total Other Power Supply Expenses	TPP		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Electric Power Generation Expenses			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transmission Expenses													
560 OPERATION SUPERVISION AND ENG	OM660	LBTRAN											
561 LOAD DISPATCHING	OM661	LBTRAN											
562 STATION EXPENSES	OM662	LBTRAN											
563 OVERHEAD LINE EXPENSES	OM663	LBTRAN											
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM665	LBTRAN											
566 MISC. TRANSMISSION EXPENSES	OM666	LBTRAN											
567 RENTS	OM667	PTRAN											
568 MAINTENANCE SUPERVISION AND ENG	OM668	LBTRAN											
569 STRUCTURES	OM669	LBTRAN											
570 MAINT OF STATION EQUIPMENT	OM670	LBTRAN											
571 MAINT OF OVERHEAD LINES	OM671	LBTRAN											
572 UNDERGROUND LINES	OM672	LBTRAN											
573 MISC PLANT	OM673	PTRAN											
Total Transmission Expenses			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study

Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Meters	Distribution S. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)							
Other Power Generation Maintenance Expenses							
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-
Total Other Power Generation Maintenance Expenses			\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses							
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-
556 PURCHASED POWER OPTIONS	OM556	OMPP	-	-	-	-	-
558 BROKERAGE FEES	OM558	OMPP	-	-	-	-	-
559 MISO TRANSMISSION EXPENSES	OM559	OMPP	-	-	-	-	-
560 SYSTEM CONTROL AND LOAD DISPATCH	OM560	PROFIX	-	-	-	-	-
561 OTHER EXPENSES	OM561	PROFIX	-	-	-	-	-
562 DUPLICATE CHARGES	OM562	Energy	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses							
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-
564 TRANSMISSION OF ELECTRICITY BY OTHERS	OM564	LBTRAN	-	-	-	-	-
565 MISC. TRANSMISSION EXPENSES	OM565	PTRAN	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy		Transmission Demand	
				Base	Inter.	Base	Peak	Base	Inter.
Operation and Maintenance Expenses (Continued)									
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBD0	\$ 1,579,584	-	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	267,358	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,171,361	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	3,466,779	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	775,098	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	748,195	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	3,383,686	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	3,725,783	-	-	-	-	-	-
588 MISC DISTR EXP -- MAPPING	OM588x	PDIST	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	10,040	-	-	-	-	-	-
Total Distribution Operation Expense	OMD0		\$ 15,135,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Maintenance Expense									
580 MAINTENANCE SUPERVISION AND EN	OM580	LBDM	\$ 30,987	-	-	-	-	-	-
581 STRUCTURES	OM581	P362	252,243	-	-	-	-	-	-
582 MAINTENANCE OF STATION EQUIPME	OM582	P362	640,063	-	-	-	-	-	-
583 MAINTENANCE OF OVERHEAD LINES	OM583	P365	7,249,034	-	-	-	-	-	-
584 MAINTENANCE OF UNDERGROUND LIN	OM584	P367	1,081,645	-	-	-	-	-	-
585 MAINTENANCE OF LINE TRANSFORME	OM585	P368	281,856	-	-	-	-	-	-
586 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM586	P373	11,207	-	-	-	-	-	-
587 MAINTENANCE OF METERS	OM587	P370	(86,786)	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXPENSES	OM588	PDIST	276,869	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 9,734,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			24,870,414	-	-	-	-	-	-
Transmission and Distribution Expenses			47,900,988	-	-	-	-	7,733,667	6,091,587
Production, Transmission and Distribution Expenses	OMSUB		\$ 409,421,658	\$ 14,700,871	\$ 17,488,927	\$ 11,579,464	\$ 317,742,217	\$ 9,205,320	\$ 6,091,587

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Functional Vector	Name	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	
					Specific	Demand	Demand	Customer	Demand	Customer		
Operation and Maintenance Expenses (Continued)												
Distribution Operation Expense												
580 OPERATION SUPERVISION AND ENGI	LBD0	OM580	-	222,414	-	222,056	338,941	87,059	121,074	33,619	12,964	11,818
581 LOAD DISPATCHING	P362	OM581	-	267,368	-	-	-	-	-	-	-	-
582 STATION EXPENSES	P362	OM582	-	1,171,361	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	P365	OM583	-	-	-	982,832	1,341,883	482,820	659,138	-	-	-
584 UNDERGROUND LINE EXPENSES	P367	OM584	-	-	-	238,268	481,486	14,801	30,532	-	-	-
585 STREET LIGHTING EXPENSE	P373	OM585	-	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	P370	OM586	-	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	F012	OM586x	-	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	P371	OM587	-	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	OM588	-	472,322	-	611,395	994,615	201,939	285,619	381,695	147,188	134,183
589 MISC DISTR EXP -- MAPPING	PDIST	OM588x	-	-	-	-	-	-	-	-	-	-
589 RENTS	PDIST	OM588	-	1,273	-	1,648	2,680	644	770	1,029	397	382
Total Distribution Operation Expense		OMDO	\$ -	\$ 2,134,728	\$ -	\$ 2,056,299	\$ 3,169,616	\$ 787,163	\$ 1,097,134	\$ 416,342	\$ 160,549	\$ 146,363
Distribution Maintenance Expense												
580 MAINTENANCE SUPERVISION AND EN	LBD0	OM580	-	1,846	-	7,489	10,932	3,243	4,471	1,511	583	19
581 STRUCTURES	P362	OM581	-	252,243	-	-	-	-	-	-	-	-
582 MAINTENANCE OF STATION EQUIPME	P362	OM582	-	640,063	-	-	-	-	-	-	-	-
583 MAINTENANCE OF OVERHEAD LINES	P365	OM583	-	-	-	2,055,313	2,805,882	1,009,578	1,378,261	-	-	-
584 MAINTENANCE OF UNDERGROUND LIN	P367	OM584	-	-	-	335,576	692,222	20,846	43,001	-	-	-
585 MAINTENANCE OF LINE TRANSFORME	P368	OM585	-	-	-	-	-	-	-	203,416	78,441	-
586 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373	OM586	-	-	-	-	-	-	-	-	-	-
587 MAINTENANCE OF METERS	P370	OM587	-	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXPENSES	PDIST	OM588	-	35,088	-	45,432	73,909	15,008	21,224	28,363	10,937	8,971
Total Distribution Maintenance Expense		OMDM	\$ -	\$ 929,348	\$ -	\$ 2,443,810	\$ 3,582,945	\$ 1,048,873	\$ 1,446,857	\$ 233,280	\$ 89,961	\$ 9,990
Total Distribution Operation and Maintenance Expenses			\$ -	\$ 3,064,076	\$ -	\$ 4,500,109	\$ 6,752,561	\$ 1,835,836	\$ 2,544,091	\$ 649,632	\$ 250,509	\$ 156,354
Transmission and Distribution Expenses												
Production, Transmission and Distribution Expenses		OMSUB	\$ -	\$ 3,064,076	\$ -	\$ 4,500,109	\$ 6,752,561	\$ 1,835,836	\$ 2,544,091	\$ 649,632	\$ 250,509	\$ 156,354

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)							
Distribution Operation Expense							
580 OPERATION SUPERVISION AND ENGI	OM580	LDOO	500,981	28,648	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-
582 STATION EXPENSES	OM582	P365	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P367	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P379	-	746,195	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P370	3,393,666	-	-	-	-
586 METER EXPENSES	OM586	F012	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	312,174	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	184,652	-	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-
588 RENTS	OM589	PDIST	498	841	-	-	-
Total Distribution Operation Expense	OMDO		\$ 4,079,827	\$ 1,087,658	\$ -	\$ -	\$ -
Distribution Maintenance Expense							
590 MAINTENANCE SUPERVISION AND EN	OM590	LDMO	67	126	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P365	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P367	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P368	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P373	-	11,207	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P370	(98,756)	-	-	-	-
597 MAINTENANCE OF METERS	OM597	PDIST	13,721	23,197	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598		-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ (84,968)	\$ 34,529	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			3,994,859	1,122,388	-	-	-
Transmission and Distribution Expenses			3,994,859	1,122,388	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		\$ 3,994,859	\$ 1,122,388	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy		Transmission Demand		Peak
				Base	Inter.	Base	Peak	Base	Inter.	
Operation and Maintenance Expenses (Continued)										
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM801	F025	\$ 225,479	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM802	F025	2,175,997	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	3,948,060	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	3,102,569	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM803	F025	600,526	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 10,052,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	OM807	F026	115,940	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM808	F026	3,752,839	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTION	OM809	F026	61,370	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTION	OM809	F026	61,370	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM810	F026	193,829	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM811	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM812	F026	64,632	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM813	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM815	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM816	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 4,188,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod. Trans, Dist, Cust Acct and Cust Service	OMSUB2		14,700,871	17,499,327	11,578,454	317,742,217	7,735,687	9,205,320	6,091,567	
			423,663,028							

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles Specific		Distribution Substation General		Distribution Primary Lines Specific		Distribution Sec. Lines Demand		Distribution Line Trans. Demand		Distribution Services Customer	
Operation and Maintenance Expenses (Continued)														
Customer Accounts Expense														
801 SUPERVISION/CUSTOMER ACCTS	OM801	F025	-	-	-	-	-	-	-	-	-	-	-	-
802 METER READING EXPENSES	OM802	F025	-	-	-	-	-	-	-	-	-	-	-	-
803 RECORDS AND COLLECTION	OM803	F025	-	-	-	-	-	-	-	-	-	-	-	-
804 UNCOLLECTIBLE ACCOUNTS	OM804	F025	-	-	-	-	-	-	-	-	-	-	-	-
805 MISC CUST ACCOUNTS	OM803	F025	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Customer Service Expense														
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTION	OM909	F026	-	-	-	-	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC-LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		9,064,076	4,500,109	6,762,561	1,835,836	2,544,091	648,632	250,509	156,354				

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)							
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	OM801	F025	-	-	225,479	-	-
902 METER READING EXPENSES	OM802	F025	-	-	2,175,987	-	-
903 RECORDS AND COLLECTION	OM803	F025	-	-	3,948,060	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM804	F025	-	-	3,102,589	-	-
905 MISC CUST ACCOUNTS	OM805	F025	-	-	600,328	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ 10,052,461	\$ -	\$ -
Customer Service Expense							
907 SUPERVISION	OM807	F026	-	-	-	115,940	-
908 CUSTOMER ASSISTANCE EXPENSES	OM808	F026	-	-	-	3,752,839	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM808x	F026	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM809	F026	-	-	-	61,370	-
909 INFORM AND INSTRUCT-LOAD MGMT	OM809x	F026	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM810	F026	-	-	-	183,929	-
911 DEMONSTRATION AND SELLING EXP	OM811	F026	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM812	F026	-	-	-	64,832	-
913 ADVERTISING EXPENSES	OM813	F026	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	OM815	F026	-	-	-	-	-
916 MISC SALES EXPENSE	OM816	F026	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ 4,186,709	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		3,894,859	1,122,388	10,052,461	4,186,709	-

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Description	Name	Functional Vector	Total System		Production Demand		Production Energy		Transmission Demand		Peak
			Base	Inter.	Base	Inter.	Base	Inter.	Base	Inter.	
Operation and Maintenance Expenses (Continued)											
Administrative and General Expense											
920 ADMIN & GEN SALARIES	OM820	LBSUB7	\$ 376,821	67,366	44,579	82,814	4,114	4,897	3,241		
921 OFFICE SUPPLIES AND EXPENSES	OM821	LBSUB7	623,248	111,422	73,733	136,971	6,805	8,100	6,360		
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(1,374,714)	(245,765)	(162,654)	(302,120)	(15,010)	(17,866)	(11,823)		
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	29,082,013	4,367,966	3,440,521	6,391,330	317,532	377,956	250,111		
924 PROPERTY INSURANCE	OM924	TUP	4,386,182	1,021,280	804,433	1,215,621	110,639	131,699	87,147		
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	2,006,940	358,665	237,358	440,932	21,906	26,075	17,255		
926 EMPLOYEE BENEFITS	OM926	LBSUB7	20,198,373	3,610,619	2,388,314	4,438,541	220,514	262,476	173,693		
927 FRANCHISE REQUIREMENTS	OM927	TUP	14,060	3,897	2,579	-	355	422	279		
928 REGULATORY COMMISSION FEES	OM928	TUP	156,491	43,909	29,056	-	3,996	4,757	3,146		
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(64,223)	(11,462)	(7,598)	(14,114)	(701)	(835)	(552)		
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	27,095,119	4,853,220	3,198,365	5,941,486	295,183	351,354	232,507		
931 RENTS AND LEASES	OM931	PGP	-	-	-	-	-	-	-		
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	2,046,742	552,446	365,579	-	54,484	64,851	42,815		
Total Administrative and General Expense	OMAG		\$ 84,486,392	\$ 15,739,091	\$ 10,415,285	\$ 17,116,839	\$ 1,019,818	\$ 1,213,881	\$ 803,281		
Total Operation and Maintenance Expenses	TCM		\$ 508,149,420	\$ 33,237,418	\$ 21,994,739	\$ 334,858,057	\$ 8,763,484	\$ 10,419,201	\$ 6,894,868		
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 424,540,494	\$ 28,841,958	\$ 19,086,065	\$ 282,246,009	\$ 8,753,484	\$ 10,419,201	\$ 6,884,868		

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Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	
					Specific	Demand	Demand	Customer	Demand	Customer		
Operation and Maintenance Expenses (Continued)												
Administrative and General Expense												
820 ADMIN. & GEN. SALARIES	OM920	LBSUB7	-	9,612	-	14,545	21,774	5,965	8,262	2,525	974	449
821 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	-	16,228	-	24,056	36,013	9,866	13,668	4,177	1,611	749
822 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	-	(35,795)	-	(53,062)	(79,434)	(21,761)	(30,143)	(9,213)	(3,553)	(1,639)
823 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	-	757,238	-	1,122,518	1,680,430	460,362	637,671	184,886	75,155	34,879
824 PROPERTY INSURANCE	OM924	TUP	-	128,720	-	166,621	271,088	55,033	77,838	104,021	40,112	36,568
825 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	-	52,241	-	77,441	115,931	31,760	43,892	13,446	5,185	2,392
826 EMPLOYEE BENEFITS	OM926	LBSUB7	-	525,874	-	779,547	1,166,986	319,704	442,839	135,347	52,192	24,063
827 FRANCHISE REQUIREMENTS	OM927	TUP	-	413	-	534	869	176	260	393	128	117
828 REGULATORY COMMISSION FEES	OM928	TUP	-	4,949	-	6,018	9,781	1,988	2,812	3,757	1,448	1,321
829 DUPLICATE CHARGES/CR	OM929	LBSUB7	-	(1,672)	-	(2,479)	(3,711)	(1,017)	(1,408)	(430)	(168)	(77)
830 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	-	703,941	-	1,043,511	1,562,155	427,960	592,790	181,178	68,895	32,238
831 RENTS AND LEASES	OM931	PGP	-	-	-	-	-	-	-	-	-	-
835 MAINTENANCE OF GENERAL PLANT	OM935	PGP	-	63,682	-	82,433	134,102	27,227	38,508	51,463	19,845	18,092
Total Administrative and General Expense	OMAG		\$ -	\$ 2,225,330	\$ -	\$ 3,261,683	\$ 4,915,972	\$ 1,317,262	\$ 1,827,078	\$ 681,500	\$ 262,798	\$ 148,967
Total Operation and Maintenance Expenses	TCM		\$ -	\$ 5,289,407	\$ -	\$ 7,761,792	\$ 11,668,532	\$ 3,153,098	\$ 4,371,169	\$ 1,391,132	\$ 513,307	\$ 305,321
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ -	\$ 5,289,407	\$ -	\$ 7,761,792	\$ 11,668,532	\$ 3,153,098	\$ 4,371,169	\$ 1,391,132	\$ 513,307	\$ 305,321

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Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)							
Administrative and General Expense							
920 ADMIN & GEN. SALARIES-	OM920	LBSUB7	18,408	1,157	28,050	4,292	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	30,446	1,913	41,432	7,099	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(67,155)	(4,221)	(91,387)	(15,658)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	1,420,659	89,285	1,863,287	331,254	-
924 PROPERTY INSURANCE	OM924	TUP	50,322	85,075	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	88,010	6,160	133,876	22,853	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	986,595	62,005	1,342,602	230,044	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	161	273	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	1,818	3,073	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(3,137)	(197)	(4,269)	(732)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	1,320,668	83,001	1,797,225	307,939	-
931 RENTS AND LEASES	OM931	FGP	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	POP	24,896	42,090	-	-	-
Total Administrative and General Expense	OMAG		\$ 3,881,691	\$ 369,815	\$ 5,177,325	\$ 887,091	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 7,876,550	\$ 1,492,003	\$ 15,229,786	\$ 5,076,799	\$ -
Operation and Maintenance Expense Less Purchase Power	OMLPF		\$ 7,876,550	\$ 1,492,003	\$ 15,229,786	\$ 5,076,799	\$ -

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Description Labor Expenses	Name	Functional Vector	Total System		Production Demand		Production Energy		Transmission Demand	
			Base	Inter.	Base	Inter.	Base	Inter.	Base	Inter.
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	\$ 891,021	\$ 314,418	264,152	208,065	144,386	-	-	-
501 FUEL	LB501	Energy	\$ 2,472,105	-	-	-	2,472,105	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	\$ 6,502,060	3,797,881	3,180,798	2,513,300	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	\$ 316,508	126,284	106,284	83,717	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	\$ 3,649,818	1,458,832	1,225,608	965,377	-	-	-	-
507 RENTS	LB507	PROFIX	\$ -	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		\$ 16,871,533	\$ 4,786,843	\$ 4,786,843	\$ 3,770,459	\$ 2,616,481	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	\$ 991,570	20,495	17,218	13,662	840,294	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	\$ 215,959	86,319	72,519	57,121	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	\$ 3,007,201	-	-	-	3,007,201	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	\$ 811,692	-	-	-	811,692	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	\$ 41,351	-	-	-	41,351	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ 5,167,774	\$ 106,814	\$ 89,737	\$ 70,883	\$ 4,900,539	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ 22,039,307	\$ 4,876,581	\$ 4,876,581	\$ 3,841,142	\$ 7,517,030	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	\$ -	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	\$ -	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	\$ -	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	\$ 184,729	73,898	62,032	48,861	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	\$ 3,826	1,529	1,285	1,012	-	-	-	-
540 RENTS	LB539	PROFIX	\$ -	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		\$ 188,554	\$ 75,365	\$ 63,317	\$ 49,873	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	\$ -	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	\$ -	-	-	-	-	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB543	PROFIX	\$ -	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	\$ 173,767	-	-	-	173,767	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	\$ -	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$ 173,767	\$ -	\$ -	\$ -	\$ 173,767	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 362,321	\$ 75,365	\$ 63,317	\$ 49,873	\$ 173,767	\$ -	\$ -	\$ -

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Description Labor Expenses	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	
			Specific		General		Demand		Customer		Demand			Customer
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-	-	-	-	
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-	-	-	-	
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
506 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
508 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
Total Steam Power Operation Expenses	LB5UB1		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-	-	-	-	
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-	-	-	-	
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-	-	-	-	
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-	-	-	-	
Total Steam Power Generation Maintenance Expense	LB5UB2		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Total Steam Power Generation Expense			\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-	-	-	-	
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
540 RENTS	LB539	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
Total Hydraulic Power Operation Expenses	LB5UB3		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-	-	-	-	
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-	-	-	-	-	
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-	-	-	-	
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-	-	-	-	
Total Hydraulic Power Generation Maint. Expense	LB5UB4		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Total Hydraulic Power Generation Expense			\$	-	\$	-	\$	-	\$	-	\$	-	\$	

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Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Distribution St. Accounts Expense	Customer Service & Inf(C)	Sales Expense
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-
Total Steam Power Operation Expenses	LB5UB1		\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses						
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-
Total Steam Power Generation Maintenance Expense	LB5UB2		\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses						
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-
540 RENTS		PROFIX	-	-	-	-
Total Hydraulic Power Operation Expenses	LB5UB3		\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses						
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LB5UB4		\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Peak
				Base	Inter.		Base	Inter.	
Labor Expenses (Continued)									
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX							
547 FUEL	LB547	Energy	23,647	7,941	9,452			6,255	
548 GENERATION EXPENSE	LB548	PROFIX	27,509	9,237	10,995			7,276	
549 MISC OTHER POWER GENERATION	LB548	PROFIX	1,243	417	487			329	
550 RENTS	LB550	PROFIX							
Total Other Power Generation Expenses	LBSUB5		52,399	17,595	20,944			13,859	
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	6,871	2,307	2,746			1,817	
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	8,026	2,695	3,208			2,123	
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	112,925	37,719	44,896			26,710	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	46,484	15,609	18,580			12,295	
Total Other Power Generation Maintenance Expense	LBSUB6		173,706	58,330	69,430			45,945	
Total Other Power Generation Expense			226,104	75,926	90,374			69,805	
Total Production Expense	LPREX		22,627,733	5,015,823	5,970,293			3,950,819	
Purchased Power									
555 PURCHASED POWER	LB555	OMPP							
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	716,371	240,557	286,333			189,480	
557 OTHER EXPENSES	LB557	PROFIX	(989)	(332)	(395)			(262)	
Total Purchased Power Labor	LBPP		715,382	240,225	285,938			189,219	

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Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Specific		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services		
			Specific	General	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	
Labor Expenses (Continued)																	
Other Power Generation Operation Expense																	
548 OPERATION SUPERVISION & ENGINEERING																	
547 FUEL	LB546	PROFIX															
546 GENERATION EXPENSE	LB547	Energy															
549 MISC OTHER POWER GENERATION	LB548	PROFIX															
550 RENTS	LB549	PROFIX															
	LB550	PROFIX															
Total Other Power Generation Expenses	LBSUB6		\$		\$		\$		\$		\$		\$		\$		\$
Other Power Generation Maintenance Expense																	
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX															
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX															
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX															
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX															
Total Other Power Generation Maintenance Expense	LBSUB6		\$		\$		\$		\$		\$		\$		\$		\$
Total Other Power Generation Expense			\$		\$		\$		\$		\$		\$		\$		\$
Total Production Expense	LPREX		\$		\$		\$		\$		\$		\$		\$		\$
Purchased Power																	
555 PURCHASED POWER	LB555	OMPP															
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX															
557 OTHER EXPENSES	LB557	PROFIX															
Total Purchased Power Labor	LBPP		\$		\$		\$		\$		\$		\$		\$		\$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)						
Other Power Generation Operation Expense						
546 OPERATION SUPERVISION & ENGINEERING	LBS46	PROFIX	-	-	-	-
547 FUEL	LBS47	Energy	-	-	-	-
548 GENERATION EXPENSE	LBS48	PROFIX	-	-	-	-
549 MISC OTHER POWER GENERATION	LBS49	PROFIX	-	-	-	-
550 RENTS	LBS50	PROFIX	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		\$ -	\$ -	\$ -	\$ -
Other Power Generation Maintenance Expense						
551 MAINTENANCE SUPERVISION & ENGINEERING	LBS51	PROFIX	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LBS52	PROFIX	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LBS53	PROFIX	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LBS54	PROFIX	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense						
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -
Total Production Expense						
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -
Purchased Power						
555 PURCHASED POWER	LBS55	OMPP	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LBS56	PROFIX	-	-	-	-
557 OTHER EXPENSES	LBS57	PROFIX	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Peak
				Base	Inter.		Base	Inter.	
Transmission Labor Expenses (Continued)									
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 189,150	-	-	-	66,876	79,600	52,675
561 LOAD DISPATCHING	LB561	PTRAN	287,060	-	-	-	66,401	114,746	75,933
562 STATION EXPENSES	LB562	PTRAN	307,488	-	-	-	103,254	122,902	81,330
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	1,104	-	-	-	371	441	292
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	110,479	-	-	-	37,039	44,159	29,222
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	1,773	-	-	-	585	709	469
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	209,006	-	-	-	70,184	83,540	55,282
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	21,886	-	-	-	7,181	8,548	5,657
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	380	-	-	-	131	156	103
Total Transmission Labor Expenses	LBTRAN		\$ 1,137,855	\$ -	\$ -	\$ -	\$ 382,082	\$ 454,801	\$ 300,963
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	\$ 700,554	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	202,803	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	332,257	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	1,430,279	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	289,417	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	3,409	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	1,433,867	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586X	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	970,714	-	-	-	-	-	-
588 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 5,373,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

13 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services
			Specific	General	Specific	Demand	Demand	Customer	Demand	Customer	Demand	Customer	
Labor Expenses (Continued)													
Transmission Labor Expenses													
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-	-	-	-
568 MISC. TRANSMISSION EXPENSES	LB568	PTRAN	-	-	-	-	-	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense													
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	98,642	-	98,483	150,322	38,611	53,697	14,910	5,750	5,242	-
581 LOAD DISPATCHING	LB581	P362	-	202,603	-	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	332,257	-	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P366	-	-	-	405,526	553,618	199,196	271,839	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	92,042	189,863	5,718	11,794	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	F370	-	-	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586X	F012	-	-	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	123,059	-	159,293	259,137	52,613	74,415	99,447	38,948	34,980	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ 766,561	\$ -	\$ 755,344	\$ 1,152,940	\$ 296,138	\$ 411,846	\$ 114,357	\$ 44,098	\$ 40,202	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Distribution St. & Cust. Lighting	Customer Accounting Expense	Customer Service & Info.	Sales Expense
Transmission Labor Expenses							
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-
Total Transmission Labor Expenses	LETRAN		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense							
560 OPERATION SUPERVISION AND ENG	LB580	F023	-	-	-	-	-
561 LOAD DISPATCHING	LB581	P362	222,192	12,705	-	-	-
562 STATION EXPENSES	LB582	P362	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-
566 STREET LIGHTING EXPENSE	LB585	P373	-	3,408	-	-	-
566 METER EXPENSES	LB586	P370	1,433,867	-	-	-	-
566 METER EXPENSES - LOAD MANAGEMENT	LB586K	F012	-	-	-	-	-
567 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-
568 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	48,109	81,334	-	-	-
569 RENTS	LB589	PDIST	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 1,704,169	\$ 97,448	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Peak	Production Energy		Peak	Transmission Demand		Peak
				Base	Inter.		Base	Inter.		Base	Inter.	
Labor Expenses (Continued)												
Distribution Maintenance Labor Expense												
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	\$ 18,682	-	-	-	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	23,863	-	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	124,241	-	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	1,785,982	-	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	282,181	-	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	189,237	-	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	6,386	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	3,207	-	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	42,102	-	-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 2,415,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses	PDIST		7,788,941	-	-	-	-	-	-	-	-	-
Transmission and Distribution Labor Expenses			8,926,796	-	-	-	-	-	-	-	-	-
Production, Transmission and Distribution Labor Expenses	LB SUB		\$ 82,289,911	\$ 5,286,048	\$ 6,256,231	\$ 4,140,038	\$ 7,690,797	\$ 454,801	\$ 454,801	\$ 382,092	\$ 300,963	
Customer Accounts Expense												
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	\$ 156,850	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F026	124,914	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	1,838,162	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB905	F028	205,443	-	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 2,326,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense												
907 SUPERVISION	LB907	F026	\$ 85,137	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	137,473	-	-	-	-	-	-	-	-	-
908x CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	3,490	-	-	-	-	-	-	-	-	-
909x INFORM AND INSTRUC-LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	143,825	-	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	28,678	-	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F028	-	-	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 388,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LB SUB7		34,994,863	5,286,048	6,256,231	4,140,038	7,690,797	454,801	454,801	382,092	300,963	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles Specific	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer
				General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	
Labor Expense (Continued)												
Distribution Maintenance Labor Expense												
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	1,196	4,604	6,721	1,894	2,748	929	358	12
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	23,863	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	124,241	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	506,373	691,292	248,732	339,568	-	-	-
594 MAINTENANCE OF UNDERGROUND LINE	LB594	P367	-	-	-	77,515	159,887	4,815	9,933	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	114,921	44,316	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	5,337	6,909	11,239	2,282	3,228	4,313	1,663	1,516
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ 154,637	\$ -	\$ 595,401	\$ 869,150	\$ 257,823	\$ 365,475	\$ 120,164	\$ 46,337	\$ 1,528
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	911,198	-	1,350,745	2,022,090	553,981	767,321	234,521	90,435	41,730
Transmission and Distribution Labor Expenses												
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ -	\$ 911,198	\$ -	\$ 1,350,745	\$ 2,022,090	\$ 553,981	\$ 767,321	\$ 234,521	\$ 90,435	\$ 41,730
Customer Accounts Expense												
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB905	F025	-	-	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense												
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-	-	-	-
909 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB909	F026	-	-	-	-	-	-	-	-	-	-
910 INFORMATIONAL AND INSTRUCTIONA	LB910	F026	-	-	-	-	-	-	-	-	-	-
911 INFORM AND INSTRUC-LOAD MGMT	LB911	F026	-	-	-	-	-	-	-	-	-	-
912 MISCELLANEOUS CUSTOMER SERVICE	LB912	F026	-	-	-	-	-	-	-	-	-	-
913 DEMONSTRATION AND SELLING EXP	LB913	F026	-	-	-	-	-	-	-	-	-	-
914 WATER HEATER - HEAT PUMP PROGRAM	LB914	F026	-	-	-	-	-	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		-	911,198	-	1,350,745	2,022,090	553,981	767,321	234,521	90,435	41,730

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Lebor Expenses (Continued)							
Distribution Maintenance Labor Expense							
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	41	77	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	F362	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	F365	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	F367	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	F368	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	F373	-	9,386	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	F370	3,207	-	-	-	-
597 MAINTENANCE OF METERS	LB597	PDIST	2,087	3,528	-	-	-
598 MAINTENANCE OF MISC. DISTR PLANT	LB598						
Total Distribution Maintenance Labor Expense	LBDM		\$ 5,335	\$ 9,890	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses	PDIST		1,709,504	107,439	-	-	-
Transmission and Distribution Labor Expenses							
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 1,709,504	\$ 107,439	\$ -	\$ -	\$ -
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	156,850	-	-
902 METER READING EXPENSES	LB902	F025	-	-	124,914	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	1,839,182	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB905	F025	-	-	205,443	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ 2,326,389	\$ -	\$ -
Customer Service Expense							
907 SUPERVISION	LB907	F026	-	-	-	85,137	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	137,473	-
909 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB909x	F026	-	-	-	3,480	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-
909 INFORM AND INSTRUCT-LOAD MGMT	LB909x	F026	-	-	-	143,825	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	28,678	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	LB915	F026	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ 385,604	\$ -
Sub-Total Labor Exp	LBSUB7		1,709,504	107,439	2,326,389	598,604	-

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Peak		Production Energy		Transmission Demand		Peak
				Base	Inter.	Base	Inter.	Base	Inter.	Base	Inter.	
Labor Expenses (Continued)												
Administrative and General Expense												
820 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	\$ 273,700	41,108	48,931	32,380	-	60,151	2,988	3,557	2,354	
822 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(798,544)	(119,937)	(142,760)	(94,471)	-	(175,496)	(8,719)	(10,378)	(6,868)	
823 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	14,544,479	2,184,505	2,600,188	1,720,671	-	3,186,428	158,804	189,023	125,085	
824 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-	-	
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	18,798	2,823	3,361	2,224	4,131	-	205	244	162	
926 EMPLOYEE BENEFITS	LB926	LBSUB7	10,462	1,571	1,870	1,238	2,289	-	114	136	90	
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-	-	
928 DUPLICATE CHARGES-CR	LB928	LBSUB7	-	-	-	-	-	-	-	-	-	
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-	-	
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-	-	
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	51,150	11,589	13,806	9,138	-	-	1,382	1,821	1,073	
Total Administrative and General Expense	LBAG		\$ 14,100,045	\$ 2,121,670	\$ 2,525,406	\$ 1,671,178	\$ 3,087,514	\$ 154,754	\$ 184,203	\$ 121,896		
Total Operation and Maintenance Expenses	TLOB		\$ 48,084,929	\$ 7,377,718	\$ 8,781,637	\$ 5,811,216	\$ 10,778,311	\$ 538,846	\$ 639,004	\$ 422,858		
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 48,084,929	\$ 7,377,718	\$ 8,781,637	\$ 5,811,216	\$ 10,778,311	\$ 538,846	\$ 639,004	\$ 422,858		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer		
Labor Expenses (Continued)													
Administrative and General Expense													
920 ADMIN. & GEN. SALARIES	LB920	LBSUB7	-	7,127	-	10,564	15,915	4,333	6,001	1,834	707	328	
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	-	(20,793)	-	(30,822)	(46,142)	(12,641)	(17,509)	(5,351)	(2,064)	(952)	
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	378,709	-	561,393	840,415	230,236	318,912	97,471	37,586	17,344	
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-	-	-	
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	-	469	-	726	1,086	298	412	126	49	22	
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	272	-	404	605	166	229	70	27	12	
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-	-	-	
929 DUPLICATE CHARGES-CF	LB929	LBSUB7	-	-	-	-	-	-	-	-	-	-	
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-	-	-	
931 RENTS AND LEASES	LB931	P/GP	-	-	-	-	-	-	-	-	-	-	
935 MAINTENANCE OF GENERAL PLANT	LB932	P/GP	-	1,591	-	2,060	3,351	680	962	1,266	496	452	
Total Administrative and General Expense	LBAG		\$ -	\$ 367,397	\$ -	\$ 544,324	\$ 815,131	\$ 223,071	\$ 309,008	\$ 95,436	\$ 36,802	\$ 17,205	
Total Operation and Maintenance Expenses	TLB		\$ -	\$ 1,278,594	\$ -	\$ 1,895,069	\$ 2,837,221	\$ 777,032	\$ 1,076,328	\$ 329,956	\$ 127,237	\$ 58,934	
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ -	\$ 1,278,594	\$ -	\$ 1,895,069	\$ 2,837,221	\$ 777,032	\$ 1,076,328	\$ 328,956	\$ 127,237	\$ 58,934	

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
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Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Administrative and General Expense							
820 ADMIN. & GEN. SALARIES	LB920	LBSUB7	13,370	840	18,195	3,118	-
822 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(39,009)	(2,452)	(53,085)	(9,096)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	710,489	44,653	966,879	165,667	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	916	58	1,250	214	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	511	32	696	119	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-
929 DUPLICATE CHARGES, CR	LB929	LBSUB7	-	-	-	-	-
830 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-
831 RENTS AND LEASES	LB931	PGP	-	-	-	-	-
835 MAINTENANCE OF GENERAL PLANT	LB932	PGP	622	1,052	-	-	-
Total Administrative and General Expense	LBAG		\$ 686,912	\$ 44,184	\$ 833,934	\$ 160,022	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 2,396,416	\$ 151,623	\$ 3,260,303	\$ 558,625	\$ -
Operation and Maintenance Expenses Less Purchase Power	LB/LPP		\$ 2,396,416	\$ 151,623	\$ 3,260,303	\$ 558,625	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Inter.		Base	Inter.
Other Expenses								
Depreciation Expenses								
Steam Production	DEPRTP	PPRTL	\$ 49,484,250	16,616,811	19,778,855	13,088,594	-	-
Hydraulic Production	DEPRDP1	PPRTL	181,140	60,827	72,401	47,911	-	-
Other Production	DEPRDP2	PPRTL	4,953,353	1,663,336	1,979,855	1,310,162	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	5,309,309	-	-	-	1,782,866	1,404,312
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	22,460,067	-	-	-	-	-
General & Common Plant	DEPRDP6	PGP	13,469,857	3,054,474	3,635,715	2,405,921	426,796	282,430
Intangible Plant	DEPRADU	FINT	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		\$ 95,827,965	21,395,448	25,466,827	16,852,579	2,141,430	1,686,743
Accretion Expense								
Production	ACRTNP	F017	\$ 461,917	155,112	184,628	122,177	-	-
Transmission	ACRTNT	PTRAN	602	-	-	-	202	159
Distribution	ACRTND	PDIST	-	-	-	-	-	241
Total Accretion Expense	TACRTN		\$ 462,519	155,112	184,628	122,177	202	241
Property Taxes & Other	PTAX	TUP	\$ 12,603,252	2,934,544	3,462,964	2,311,456	317,911	378,407
Amortization of Investment Tax Credit	OTAX	TUP	\$ (4,010,360)	(933,778)	(1,111,469)	(736,510)	(101,160)	(120,410)
Other Expenses	OT	TUP	\$ (6,065,342)	(1,409,927)	(1,678,225)	(1,110,559)	(152,743)	(181,809)
Interest	INTLTD	TUP	\$ 24,725,164	5,757,013	6,852,528	4,534,634	623,681	742,362
Other Deductions	DEDUCT	TUP	\$ -	-	-	-	-	-
Total Other Expenses	TOE		\$ 123,553,178	27,898,411	33,207,252	21,974,776	2,829,321	3,367,717
Total Cost of Service (O&M + Other Expenses)			\$ 631,702,598	55,822,167	66,444,670	43,969,515	11,562,805	9,123,442

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer
			Specific	General	Specific	Customer	Demand	Customer	Demand	Customer	
Other Expenses											
Depreciation Expenses											
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	2,843,487	2,843,487	3,680,739	5,987,810	1,215,716	1,719,494	2,297,888	886,106	807,814
General & Common Plant	DEPRDP6	PGP	419,100	419,100	542,502	882,541	179,184	253,435	358,865	130,603	119,063
Intangible Plant	DEPRAADU	PINT	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		-	3,262,587	-	6,870,350	1,394,900	1,972,929	2,656,573	1,016,708	926,877
Accretion Expense											
Production	ACRTNP	F017	-	-	-	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-	-	-	-
Total Accretion Expense	TACRTN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes & Other	PTAX	TUP	-	389,863	478,767	778,656	158,133	223,661	298,885	115,259	105,075
Amortization of Investment Tax Credit	OTAX	TUP	-	(117,691)	(152,345)	(247,534)	(50,318)	(71,169)	(95,109)	(36,676)	(33,435)
Other Expenses	OT	TUP	-	(177,704)	(230,028)	(374,208)	(75,976)	(107,460)	(143,607)	(55,377)	(50,484)
Interest	INTLTD	TUP	-	725,600	836,249	1,527,967	310,226	438,780	566,374	225,116	206,138
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ -	\$ 4,062,655	\$ -	\$ 8,555,132	\$ 1,786,865	\$ 2,456,741	\$ 3,283,127	\$ 1,286,030	\$ 1,154,170
Total Cost of Service (O&M + Other Expenses)			\$ -	\$ 9,352,081	\$ -	\$ 20,223,664	\$ 4,890,063	\$ 6,827,910	\$ 4,614,259	\$ 1,779,338	\$ 1,459,491

LOUISVILLE GAS AND ELECTRIC COMPANY
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 September 30, 2003

Description	Name	Functional Vector	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses							
Depreciation Expenses							
Steam Production	DEPRTP	PPRTL	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-
Distribution	DEPRDP5	PDIST	1,111,645	1,879,359	-	-	-
General & Common Plant	DEPRDP6	PGP	163,645	276,998	-	-	-
Intangible Plant	DEPRADU	PINT	-	-	-	-	-
Total Depreciation Expense	TDEPR		1,275,490	2,156,357	-	-	-
Accretion Expense							
Production	ACRTNP	F017	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-
Total Accretion Expense	TACRTN		\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes & Other							
Amortization of Investment Tax Credit	PTAX	TUP	144,566	244,455	-	-	-
Other Expenses	OTAX	TUP	(46,011)	(77,786)	-	-	-
Interest	OT	TUP	(69,472)	(117,451)	-	-	-
Other Deductions	INTLTD	TUP	283,669	479,574	-	-	-
Total Other Expenses	DEDUCT	TUP	-	-	-	-	-
Total Cost of Service (O&M + Other Expenses)	TOE		\$ 1,588,272	\$ 2,685,148	\$ -	\$ -	\$ -
			\$ 9,484,822	\$ 4,177,152	\$ 15,228,786	\$ 5,075,789	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Peak
				Base	Inter.		Base	Inter.	
Functional Vectors									
Station Equipment	F001		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		15,940,512.67	5,383,322.45	3,562,393.77	2,472,105.23	0.000000	0.000000	0.000000
Steam Generation Operation Labor	PROFIX		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
PROFIX	F020		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		4,176,203.46	66,318.62	0.264500	0.000000	0.000000	0.000000	0.000000
Hydraulic Generation Operation Labor	F021		188,554.36	72,518.87	57,121.03	3,960,244.94	0.000000	0.000000	0.000000
Hydraulic Generation Maintenance Labor	F022		173,766.81	63,316.55	49,872.63	173,766.81	0.000000	0.000000	0.000000
Distribution Operation Labor	F023		4,672,546.95	-	-	-	-	-	-
Distribution Maintenance Labor	F024		2,387,168.35	-	-	-	-	-	-
Customer Accounts Expense	F025		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		382,733.108	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Purchase Power Demand	F017		10,986,878	3,682,762	4,395,452	2,908,674	0.000000	0.000000	0.000000
Purchase Power Energy	F018		72,612,048	3,682,762	4,395,452	2,908,674	72,612,048	0.000000	0.000000
Purchased Power Expenses	OMPP	\$	63,606,926	-	-	-	72,612,048	0.000000	0.000000
Installations on Customer Premises - Plant in Service	F013		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Installations on Customer Premises - Accum Depr	F014		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Energy	F015		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy	Energy		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors									
Total Prod, Trans, and Dist Plant	PT&D		1,000,000	0.226764	0.269915	0.178616	0.000000	0.031685	0.020968
Total Distribution Plant	PDIST		1,000,000	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	PTTRAN		1,000,000	0.057076	0.057937	0.044957	0.335800	0.399700	0.264500
Total Plant in Service	OMLPP		1,000,000	0.226710	0.269851	0.178573	0.020619	0.024542	0.016241
Total Operation and Maintenance Expenses (Labor)	TMS		1,000,000	0.160275	0.178871	0.118367	0.026613	0.031578	0.020963
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	TLB		1,000,000	0.094699	0.041302	0.219540	0.010935	0.013016	0.006813
Total Steam Power Operation Expenses (Labor)	OMSLUB2		1,000,000	0.289723	0.337713	0.225461	0.018254	0.021728	0.014378
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB1		1,000,000	0.017365	0.020669	0.013978	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB2		1,000,000	0.336800	0.399700	0.264500	-	-	-
Total Hydraulic Power Generation Maintenance Expense (Labor)	LBSUB3		1,000,000	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB4		1,000,000	0.399700	0.399700	0.264500	0.335800	0.399700	0.264500
Total Transmission Labor Expenses	LBSUB5		1,000,000	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBD0		1,000,000	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		1,000,000	0.160195	0.178776	0.118304	0.010919	0.012986	0.008600
Sub-Total General Exp	LBSUB7		1,000,000	0.226764	0.269915	0.178616	0.026620	0.031685	0.020968
Total General Plant	FGP		1,000,000	0.359500	0.399700	0.264500	-	-	-
Total Production Plant	PPRTL		1,000,000	0.226764	0.269915	0.178616	0.026620	0.031685	0.020968
Total Intangible Plant	PINT		1,000,000	-	-	-	-	-	-

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 Cost of Service Study
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12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines		Distribution Line Trans.		Distribution Services
			Specific	General	Specific	Demand	Customer	Demand	Customer	Demand	Customer		
Functional Vectors													
Station Equipment	F001		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.283529	0.387070	0.198271	0.190130	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.283529	0.387070	0.198271	0.190130	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.307404	0.834109	0.018096	0.039391	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.721700	0.278300	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hydraulic Generation Operation Labor	F021		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hydraulic Generation Maintenance Labor	F022		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Operation Labor	F023		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Maintenance Labor	F024		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Purchase Power Demand	F017		-	-	-	-	-	-	-	-	-	-	-
Purchase Power Energy	F018		-	-	-	-	-	-	-	-	-	-	-
Purchased Power Expenses	OMPPP		-	-	-	-	-	-	-	-	-	-	-
Intellabors on Customer Premises - Plant in Service	F013		-	-	-	-	-	-	-	-	-	-	-
Intellabors on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-	-	-	-	-
Generators - Energy	F015		-	-	-	-	-	-	-	-	-	-	-
Generators - Demand	F016		-	-	-	-	-	-	-	-	-	-	-
Internally Generated Functional Vectors													
Total Prod, Trans, and Dist Plant	PT&D		0.031114	0.031114	0.040275	0.065520	0.065520	0.013303	0.018815	0.025144	0.006666	0.008839	0.008839
Total Distribution Plant	FDIST		0.126771	0.126771	0.164098	0.266955	0.266955	0.054200	0.076660	0.102447	0.039505	0.039505	0.039505
Total Transmission Plant	PT&TRN		-	-	-	-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		0.012459	0.012459	0.018263	0.027485	0.027485	0.007427	0.010296	0.003135	0.001209	0.000719	0.000719
Total Operation and Maintenance Expenses (Labor)	TLB		0.031137	0.031137	0.040305	0.065567	0.065567	0.013312	0.018829	0.025162	0.009703	0.008846	0.008846
Sub-Total Prod, Trans, Dist, Cust Accd and Cust Service	OMSUB2		0.026043	0.026043	0.038600	0.057791	0.057791	0.015827	0.021923	0.006721	0.002592	0.001200	0.001200
Total Steam Power Operation Expenses (Labor)	LBSUB1		0.007232	0.007232	0.010622	0.016938	0.016938	0.004333	0.006005	0.001533	0.000591	0.000369	0.000369
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4		-	-	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5		-	-	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		-	-	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDOP		0.140805	0.140805	0.140879	0.214576	0.214576	0.055115	0.076650	0.021283	0.006207	0.007482	0.007482
Total Distribution Maintenance Labor Expense	LBDM		0.064010	0.064010	0.064010	0.064010	0.064010	0.064010	0.064010	0.064010	0.064010	0.064010	0.064010
Sub-Total Labor Exp	LBSUB7		0.026038	0.026038	0.038698	0.057782	0.057782	0.015830	0.021927	0.006702	0.002584	0.001192	0.001192
Total General Plant	PGP		0.031114	0.031114	0.040275	0.065520	0.065520	0.013303	0.018815	0.025144	0.006666	0.008839	0.008839
Total Production Plant	PPRTL		-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		0.031114	0.031114	0.040275	0.065520	0.065520	0.013303	0.018815	0.025144	0.006666	0.008839	0.008839

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Meters & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Functional Vectors						
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fictures	F002		0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	1.000000
Provar.	PROVAR		0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000
System Generation Operation Labor	F019		0.000000	0.000000	0.000000	0.000000
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-
Hydraulic Generation Maintenance Labor	F022		84,742.90	-	-	-
Distribution Operation Labor	F023		1,461,976.39	-	-	-
Distribution Maintenance Labor	F024		5,293.46	-	-	-
Customer Accounts Expense	F025		0.000000	1.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		0.000000	0.000000	1.000000	0.000000
Purchase Power Demand	F017		-	-	-	-
Purchase Power Energy	F018		-	-	-	-
Purchased Power Expenses						
OMPP	OMPP		-	-	-	-
Installations on Customer Premises - Plant in Service	F013		-	1.00000	-	-
Generators - Energy	F014		-	1.00000	-	-
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000
Energy	Energy		0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors						
Total Prod, Trans, and Dist Plant	PT&D		0.012164	0.020564	-	-
Total Distribution Plant	FDIST		0.049561	0.083788	-	-
Total Transmission Plant	PTRAN		-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		0.018553	0.035874	0.011956	-
Total Plant in Service	TPIS		0.012173	0.020579	-	-
Total Operation and Maintenance Expenses (Labor)	TLB		0.048812	0.030688	0.065408	0.011378
Sub-Total Prod, Trans, Dist, Cust Acid and Cust Service	OMSUB2		0.009429	0.002649	0.023727	0.009887
Total Steam Power Operation Expenses (Labor)	LBSUB1		-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		-	-	-	-
Total Hydraulic Power Generation Maint Expense (Labor)	LBSUB4		-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5		-	-	-	-
Total Transmission Labor Expenses	LETRAN		-	-	-	-
Total Distribution Operation Labor Expense	LDDO		0.317167	0.018136	-	-
Total Distribution Maintenance Labor Expense	LBDM		0.002206	0.004135	-	-
Sub-Total Labor Exp	LBSUB7		0.048850	0.030070	0.066477	0.011390
Total General Plant	PGP		0.012164	0.020564	-	-
Total Production Plant	PPRTL		-	-	-	-
Total Intangible Plant	PINT		0.012164	0.020564	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Plant in Service									
Power Production Plant									
Production Demand - Base									
Production Demand - Inter.									
Production Demand - Peak									
Production Energy - Base									
Production Energy - Inter.									
Production Energy - Peak									
Total Power Production Plant				1,982,561,171 \$	820,374,142 \$	3,003,935 \$	217,854,743 \$	21,299,767 \$	339,971,127 \$
Transmission Plant									
Transmission Demand - Base									
Transmission Demand - Inter.									
Transmission Demand - Peak									
Total Transmission Plant				78,151,504 \$	26,235,865 \$	118,686 \$	9,104,742 \$	1,034,615 \$	14,040,633 \$
				93,023,098 \$	43,639,426 \$	189,116 \$	7,463,669 \$	739,196 \$	14,937,576 \$
				61,557,892 \$	26,428,197 \$	44,829 \$	9,005,186 \$	726,565 \$	10,930,905 \$
Total Distribution Plant				232,732,294 \$	96,303,488 \$	352,631 \$	25,573,907 \$	2,500,376 \$	39,908,114 \$
Distribution Poles									
Specific									
Distribution Substation									
General									
				91,434,174 \$	39,474,440 \$	363,681 \$	12,816,268 \$	1,084,792 \$	15,595,475 \$
Distribution Primary & Secondary Lines									
Primary Specific									
Primary Demand									
Primary Customer									
Secondary Demand									
Secondary Customer									
Total Distribution Primary & Secondary Lines				118,956,557 \$	51,097,512 \$	470,766 \$	16,589,961 \$	1,404,204 \$	20,187,493 \$
				192,541,934 \$	164,075,322 \$	2,976,169 \$	19,598,930 \$	21,310 \$	1,261,179 \$
				39,092,152 \$	25,459,519 \$	362,292 \$	7,716,226 \$	- \$	3,767,226 \$
				55,291,453 \$	47,194,008 \$	854,966 \$	5,618,705 \$	- \$	362,300 \$
Total Distribution Primary & Secondary Lines				405,282,096 \$	287,766,362 \$	4,664,193 \$	49,483,822 \$	1,425,514 \$	25,578,198 \$
Distribution Line Transformers									
Demand									
Customer									
Total Distribution Line Transformers				73,890,104 \$	48,122,357 \$	684,786 \$	14,584,839 \$	- \$	7,120,630 \$
				28,493,302 \$	24,269,532 \$	440,589 \$	2,895,483 \$	- \$	166,704 \$
Total Distribution Line Transformers				102,383,406 \$	72,411,889 \$	1,125,375 \$	17,480,321 \$	- \$	7,307,334 \$
Distribution Services									
Customer									
				25,975,775 \$	15,278,145 \$	- \$	4,393,152 \$	- \$	4,675,925 \$
Distribution Meters									
Customer									
				35,745,671 \$	20,577,320 \$	348,857 \$	11,471,715 \$	245,140 \$	1,906,751 \$
Distribution Street & Customer Lighting									
Customer									
				60,432,014 \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer									
				- \$	- \$	- \$	- \$	- \$	- \$
Customer Services & Info.									
Customer									
				- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense									
Customer									
				- \$	- \$	- \$	- \$	- \$	- \$
Total				2,936,546,601 \$	1,352,185,786 \$	9,858,673 \$	339,063,929 \$	26,555,609 \$	434,943,924 \$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Plant in Service									
Power Production Plant									
Production Demand - Base	TPIS	PLPPOB	PPBDA	14,868,617	17,947,869	6,348,358	32,169,509	20,991,883	90,847,266
Production Demand - Inter.	TPIS	PLPPOB	PPWDA	12,171,920	21,768,597	4,584,064	24,359,208	17,581,487	92,216,969
Production Demand - Peak	TPIS	PLPPOB	PPSDA	9,843,855	12,589,368	4,461,213	20,877,444	9,014,869	40,229,382
Production Energy - Base	TPIS	PLPPEB	E01	-	-	-	-	-	-
Production Energy - Inter.	TPIS	PLPPEI	E01	-	-	-	-	-	-
Production Energy - Peak	TPIS	PLPPEP	E01	-	-	-	-	-	-
Total Power Production Plant		PLPPT		36,884,393	52,305,834	15,393,635	77,406,160	47,588,219	223,293,618
Transmission Plant									
Transmission Demand - Base	TPIS	PLTRB	PPBDA	1,745,423	2,106,695	745,232	3,776,370	2,464,231	10,864,535
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	1,428,858	2,555,409	538,122	2,859,520	2,063,883	10,825,324
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	1,155,567	1,477,862	523,701	2,450,797	1,058,253	4,722,516
Total Transmission Plant		PLTRT		4,329,848	6,140,167	1,807,054	9,086,687	5,586,368	26,212,375
Distribution Poles									
Specific	TPIS	PLDPS	NCPP	-	-	-	-	-	-
Distribution Substation									
General	TPIS	PLDSG	NCPP	1,754,008	2,100,779	844,134	3,857,844	-	6,626,679
Distribution Primary & Secondary Lines									
Primary Specific	TPIS	PLDPLS	NCPP	-	-	-	-	-	-
Primary Demand	TPIS	PLDPLD	NCPP	2,270,467	2,719,344	1,092,685	4,993,768	-	11,166,766
Primary Customer	TPIS	PLDPLC	YECust08	4,843	25,185	19,857	171,451	-	21,795
Secondary Demand	TPIS	PLDSL	SICD	-	485,028	-	980,442	-	-
Secondary Customer	TPIS	PLDSL	YECust07	-	7,235	-	49,253	-	-
Total Distribution Primary & Secondary Lines		PLDLT		2,275,311	3,246,791	1,112,543	6,194,913	-	11,388,560
Distribution Line Transformers									
Demand	TPIS	PLDLTD	SICD	-	935,678	-	1,853,184	-	-
Customer	TPIS	PLDLTC	YECust07	-	3,728	-	25,381	-	-
Total Distribution Line Transformers		PLDLT		-	939,407	-	1,878,565	-	-
Distribution Services									
Customer	TPIS	PLDSC	C02	-	89,720	-	1,451,662	-	-
Distribution Meters									
Customer	TPIS	PLDMC	C03	62,711	36,853	244,589	297,462	183,076	250,413
Distribution Street & Customer Lighting									
Customer	TPIS	PLDSCL	YECust04	-	-	-	-	-	-
Customer Accounts Expense									
Customer	TPIS	PLCAE	YECust05	-	-	-	-	-	-
Customer Service & Info.									
Customer	TPIS	PLCSI	YECust06	-	-	-	-	-	-
Sales Expense									
Customer	TPIS	PLSEC	YECust06	-	-	-	-	-	-
Total		PLT		45,306,270	64,859,551	19,401,956	100,173,304	53,357,663	269,571,645

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Plant In Service									
Power Production Plant									
Production Demand - Base	TPIS	PLPPDB	PPBDA	2,486,666 \$	2,895,400 \$	231,893 \$	3,101,363 \$	666,369 \$	42,613,594
Production Demand - Inter.	TPIS	PLPPDI	PPWDA	2,073,806 \$	5,644,019 \$	455,333 \$	5,849,951 \$	605,500 \$	34,632,078
Production Demand - Peak	TPIS	PLPPDP	PPSDA	1,800,415 \$	- \$	- \$	- \$	250,032 \$	23,789,156
Production Energy - Base	TPIS	PLPPEB	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter.	TPIS	PLPPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	TPIS	PLPPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant		PLPPT		6,360,888 \$	8,629,419 \$	687,226 \$	8,951,314 \$	1,521,902 \$	101,034,828
Transmission Plant									
Transmission Demand - Base	TPIS	PLTRB	PPBDA	291,909 \$	350,455 \$	27,222 \$	364,068 \$	76,225 \$	5,002,398
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	243,444 \$	662,550 \$	53,451 \$	686,724 \$	71,080 \$	4,065,450
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	211,350 \$	- \$	- \$	- \$	29,351 \$	2,792,602
Total Transmission Plant		PLTRT		746,703 \$	1,013,005 \$	80,673 \$	1,050,792 \$	176,656 \$	11,860,450
Distribution Poles									
Specific	TPIS	PLDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	TPIS	PLDSG	NCPP	466,528 \$	436,985 \$	39,242 \$	461,473 \$	48,467 \$	3,463,379
Distribution Primary & Secondary Lines									
Primary Specific	TPIS	PLDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	TPIS	PLDPLD	NCPP	603,895 \$	565,654 \$	50,796 \$	597,352 \$	62,738 \$	4,483,155
Primary Customer	TPIS	PLDPLC	YECust08	6,296 \$	2,131,078 \$	6,673 \$	2,124,445 \$	46,979 \$	2,422
Secondary Demand	TPIS	PLDSL	SKCD	110,011 \$	89,247 \$	8,014 \$	94,248 \$	9,899 \$	- \$
Secondary Customer	TPIS	PLDSL	YECust07	1,809 \$	612,196 \$	1,917 \$	635,570 \$	13,496 \$	- \$
Total Distribution Primary & Secondary Lines		PLDLT		722,010 \$	3,398,175 \$	67,401 \$	3,539,815 \$	133,112 \$	4,485,577
Distribution Line Transformers									
Demand	TPIS	PLDLTD	SKCD	207,937 \$	168,690 \$	15,149 \$	178,143 \$	16,710 \$	- \$
Customer	TPIS	PLDLTC	YECust07	932 \$	315,483 \$	988 \$	327,528 \$	6,955 \$	- \$
Total Distribution Line Transformers		PLDLTT		208,869 \$	484,173 \$	16,136 \$	506,671 \$	25,665 \$	- \$
Distribution Services									
Customer	TPIS	PLDSC	C02	53,614 \$	- \$	7,585 \$	- \$	35,950 \$	- \$
Distribution Meters									
Customer	TPIS	PLDMC	C03	11,176 \$	- \$	6,990 \$	- \$	48,822 \$	53,807
Distribution Street & Customer Lighting									
Customer	TPIS	PLDSCL	YECust04	- \$	25,326,889 \$	- \$	35,103,126 \$	- \$	- \$
Customer Accounts Expense									
Customer	TPIS	PLCAE	YECust05	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.									
Customer	TPIS	PLCSI	YECust06	- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense									
Customer	TPIS	PLSEC	YECust06	- \$	- \$	- \$	- \$	- \$	- \$
Total		PLT		8,569,788 \$	39,290,646 \$	905,253 \$	49,611,992 \$	1,992,574 \$	120,898,040

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC	
								Primary	Secondary
Net Utility Plant									
Power Production Plant									
Production Demand - Base		UPPDB	PPBDA	\$ 448,236,321	\$ 150,475,257	\$ 680,722	\$ 52,220,059	\$ 5,934,012	\$ 80,529,759
Production Demand - Inter.		UPPDI	PPWDA	\$ 533,532,036	\$ 250,293,016	\$ 1,084,670	\$ 42,809,436	\$ 4,239,644	\$ 65,674,155
Production Demand - Peak		UPPDP	PPSDA	\$ 353,062,856	\$ 151,578,372	\$ 257,117	\$ 51,649,112	\$ 4,167,198	\$ 62,693,976
Production Energy - Base		UPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.		UPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		UPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		UPPPT		\$ 1,334,831,213	\$ 552,346,645	\$ 2,022,508	\$ 146,678,607	\$ 14,340,854	\$ 228,897,892
Transmission Plant									
Transmission Demand - Base		UPTRB	PPBDA	\$ 40,070,543	\$ 13,451,889	\$ 60,854	\$ 4,668,265	\$ 530,477	\$ 7,199,040
Transmission Demand - Inter.		UPTRI	PPWDA	\$ 47,695,641	\$ 22,375,199	\$ 96,965	\$ 3,826,993	\$ 379,007	\$ 7,659,928
Transmission Demand - Peak		UPTRP	PPSDA	\$ 31,562,414	\$ 13,550,503	\$ 22,965	\$ 4,617,225	\$ 372,531	\$ 5,604,592
Total Transmission Plant		UPTRT		\$ 119,328,598	\$ 49,377,592	\$ 180,804	\$ 13,112,484	\$ 1,282,015	\$ 20,462,560
Distribution Poles									
Specific		UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General		UPDSG	NCPP	\$ 55,623,913	\$ 24,014,247	\$ 221,245	\$ 7,796,768	\$ 659,932	\$ 9,487,496
Distribution Primary & Secondary Lines									
Primary Specific		UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		UPDPLD	NCPP	\$ 72,002,125	\$ 31,095,134	\$ 286,390	\$ 10,092,491	\$ 854,246	\$ 12,281,046
Primary Customer		UPDPLC	YECust08	\$ 117,132,744	\$ 99,815,102	\$ 1,810,550	\$ 11,898,663	\$ 12,964	\$ 767,237
Secondary Demand		UPDSL	SICD	\$ 15,489,280	\$ 23,781,682	\$ 220,400	\$ 4,694,160	\$ -	\$ 2,291,789
Secondary Customer		UPDSL	YECust07	\$ 33,636,515	\$ 28,673,939	\$ 520,118	\$ 3,418,135	\$ -	\$ 220,405
Total Distribution Primary & Secondary Lines		UPDLT		\$ 246,553,067	\$ 175,062,455	\$ 2,837,458	\$ 30,103,447	\$ 867,211	\$ 15,560,478
Distribution Line Transformers									
Demand		UPDLTD	SICD	\$ 44,950,891	\$ 29,275,201	\$ 416,589	\$ 6,872,676	\$ -	\$ 4,331,830
Customer		UPDLTC	YECust07	\$ 17,333,879	\$ 14,776,519	\$ 268,032	\$ 1,761,465	\$ -	\$ 119,581
Total Distribution Line Transformers		UPDLTT		\$ 62,284,770	\$ 44,051,720	\$ 684,621	\$ 10,634,141	\$ -	\$ 4,445,411
Distribution Services									
Customer		UPDSC	C02	\$ 15,802,343	\$ 9,294,449	\$ -	\$ 2,666,487	\$ -	\$ 2,844,596
Distribution Meters									
Customer		UPDMC	C03	\$ 21,745,853	\$ 12,518,197	\$ 212,227	\$ 6,978,809	\$ 149,131	\$ 1,159,970
Distribution Street & Customer Lighting									
Customer		UPDSL	YECust04	\$ 36,763,772	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		UPCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.		UPCSI	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		UPSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense		UPT		\$ 1,892,933,628	\$ 866,665,304	\$ 6,158,864	\$ 217,970,743	\$ 17,299,143	\$ 282,868,403
Customer				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 1,892,933,628	\$ 866,665,304	\$ 6,158,864	\$ 217,970,743	\$ 17,299,143	\$ 282,868,403

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Utility Plant									
Power Production Plant									
Production Demand - Base		NTPLANT	UPPDB	\$ 10,010,836	\$ 12,084,054	\$ 4,274,262	\$ 21,659,288	\$ 14,133,547	\$ 61,166,217
Production Demand - Inter.		NTPLANT	UPPDI	\$ 8,195,186	\$ 14,656,497	\$ 3,086,387	\$ 16,400,720	\$ 11,837,360	\$ 62,088,419
Production Demand - Peak		NTPLANT	UPPDP	\$ 6,627,733	\$ 8,476,249	\$ 3,003,673	\$ 14,056,496	\$ 6,069,588	\$ 27,085,691
Production Energy - Base		NTPLANT	UPPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.		NTPLANT	UPPEI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		NTPLANT	UPPEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 24,833,755	\$ 35,216,800	\$ 10,364,323	\$ 52,116,505	\$ 32,040,495	\$ 150,340,527
Transmission Plant									
Transmission Demand - Base		NTPLANT	UPTRB	\$ 894,929	\$ 1,080,266	\$ 382,102	\$ 1,936,254	\$ 1,263,483	\$ 5,468,016
Transmission Demand - Inter.		NTPLANT	UPTRI	\$ 732,617	\$ 1,310,233	\$ 275,911	\$ 1,466,159	\$ 1,058,213	\$ 5,550,458
Transmission Demand - Peak		NTPLANT	UPTRP	\$ 592,483	\$ 757,743	\$ 268,516	\$ 1,256,595	\$ 542,597	\$ 2,421,371
Total Transmission Plant				\$ 2,220,039	\$ 3,148,242	\$ 926,529	\$ 4,659,008	\$ 2,864,293	\$ 13,439,845
Distribution Poles									
Specific		NTPLANT	UPDPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General		NTPLANT	UPDSG	\$ 1,067,049	\$ 1,278,007	\$ 513,528	\$ 2,346,916	\$ -	\$ 5,248,034
Distribution Primary & Secondary Lines									
Primary Specific		NTPLANT	UPDPLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		NTPLANT	UPDPLD	\$ 1,381,237	\$ 1,654,311	\$ 664,734	\$ 3,037,955	\$ -	\$ 6,793,294
Primary Customer		NTPLANT	UPDPLC	\$ 2,946	\$ 15,321	\$ 12,080	\$ 104,302	\$ -	\$ 13,259
Secondary Demand		NTPLANT	UPDSL	\$ -	\$ 301,150	\$ -	\$ 596,451	\$ -	\$ -
Secondary Customer		NTPLANT	UPDSL	\$ -	\$ 4,401	\$ -	\$ 29,963	\$ -	\$ -
Total Distribution Primary & Secondary Lines				\$ 1,384,184	\$ 1,975,183	\$ 676,814	\$ 3,768,671	\$ -	\$ 6,806,552
Distribution Line Transformers									
Demand		NTPLANT	UPDLTD	\$ -	\$ 569,219	\$ -	\$ 1,127,383	\$ -	\$ -
Customer		NTPLANT	UPDLTC	\$ -	\$ 2,268	\$ -	\$ 15,441	\$ -	\$ -
Total Distribution Line Transformers				\$ -	\$ 571,487	\$ -	\$ 1,142,824	\$ -	\$ -
Distribution Services									
Customer		NTPLANT	UPDSC	\$ -	\$ 54,581	\$ -	\$ 883,130	\$ -	\$ -
Distribution Meters									
Customer		NTPLANT	UPDMC	\$ 38,150	\$ 22,419	\$ 148,796	\$ 180,955	\$ 111,374	\$ 152,339
Distribution Street & Customer Lighting									
Customer		NTPLANT	UPDSSL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense									
Customer		NTPLANT	UPCAE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.									
Customer		NTPLANT	UPCSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense									
Customer		NTPLANT	UPSEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 29,543,177	\$ 42,266,720	\$ 12,629,991	\$ 65,098,008	\$ 35,016,161	\$ 175,987,296

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Utility Plant									
Power Production Plant									
Production Demand - Base		UPPDB	PPBDA	\$ 1,674,238	\$ 2,010,029	\$ 156,130	\$ 2,088,105	\$ 448,657	\$ 28,691,148
Production Demand - Inter.		UPPDI	PPWDA	\$ 1,396,265	\$ 3,800,041	\$ 306,569	\$ 3,936,692	\$ 407,675	\$ 23,317,303
Production Demand - Peak		UPPDP	PPSDA	\$ 1,212,195	\$ -	\$ -	\$ -	\$ 168,343	\$ 16,016,912
Production Energy - Base		UPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.		UPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		UPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		UPPPT		\$ 4,282,698	\$ 5,810,070	\$ 462,700	\$ 6,026,797	\$ 1,024,676	\$ 68,025,362
Transmission Plant									
Transmission Demand - Base		UPTRB	PPBDA	\$ 149,670	\$ 179,689	\$ 13,957	\$ 185,668	\$ 40,108	\$ 2,564,874
Transmission Demand - Inter.		UPTRI	PPWDA	\$ 124,821	\$ 339,709	\$ 27,406	\$ 352,103	\$ 36,445	\$ 2,084,474
Transmission Demand - Peak		UPTRP	PPSDA	\$ 108,365	\$ -	\$ -	\$ -	\$ 15,049	\$ 1,431,848
Total Transmission Plant		UPTRT		\$ 382,856	\$ 519,397	\$ 41,364	\$ 538,772	\$ 91,602	\$ 6,081,197
Distribution Poles									
Specific		UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General		UPDSG	NCPP	\$ 283,812	\$ 265,840	\$ 23,873	\$ 280,737	\$ 29,485	\$ 2,106,944
Distribution Primary & Secondary Lines									
Primary Specific		UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		UPDPLD	NCPP	\$ 367,379	\$ 344,115	\$ 30,902	\$ 363,998	\$ 38,167	\$ 2,727,324
Primary Customer		UPDPLC	YECust08	\$ 3,830	\$ 1,286,440	\$ 4,059	\$ 1,345,939	\$ 28,590	\$ 1,473
Secondary Demand		UPDSL	SICD	\$ 66,925	\$ 54,293	\$ 4,876	\$ 57,336	\$ 6,022	\$ -
Secondary Customer		UPDSL	YECust07	\$ 1,100	\$ 372,429	\$ 1,166	\$ 386,649	\$ 8,210	\$ -
Total Distribution Primary & Secondary Lines		UPDLT		\$ 439,235	\$ 2,067,277	\$ 41,003	\$ 2,153,322	\$ 80,979	\$ 2,728,787
Distribution Line Transformers									
Demand		UPDLTD	SICD	\$ 126,498	\$ 102,623	\$ 9,216	\$ 108,373	\$ 11,382	\$ -
Customer		UPDLTC	YECust07	\$ 567	\$ 191,924	\$ 601	\$ 199,251	\$ 4,231	\$ -
Total Distribution Line Transformers		UPDLTT		\$ 127,065	\$ 294,546	\$ 9,817	\$ 307,625	\$ 15,613	\$ -
Distribution Services									
Customer		UPDSC	C02	\$ 32,616	\$ -	\$ 4,614	\$ -	\$ 21,870	\$ -
Distribution Meters									
Customer		UPDMC	C03	\$ 6,799	\$ -	\$ 4,253	\$ -	\$ 29,701	\$ 32,733
Distribution Street & Customer Lighting									
Customer		UPDSL	YECust04	\$ -	\$ 15,408,811	\$ -	\$ 21,354,961	\$ -	\$ -
Customer Accounts Expense									
Customer		UPCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.									
Customer		UPCSI	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense									
Customer		UPSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 5,555,081	\$ 24,365,941	\$ 587,623	\$ 30,662,213	\$ 1,293,926	\$ 78,975,033

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Net Cost Rate Base									
Power Production Plant									
Production Demand - Base	RB	RBPPDB	PPBDA	390,071,298 \$	130,948,957 \$	592,388 \$	45,443,765 \$	5,163,990 \$	70,079,880 \$
Production Demand - Inter.	RB	RBPPDI	PPWDA	464,298,683 \$	217,813,945 \$	943,919 \$	37,254,304 \$	3,688,490 \$	74,556,717 \$
Production Demand - Peak	RB	RBPPDP	PPSDA	307,247,940 \$	131,909,927 \$	223,752 \$	44,946,907 \$	3,626,445 \$	54,586,545 \$
Production Energy - Base	RB	RBPEB	E01	32,616,091 \$	10,949,391 \$	49,533 \$	3,799,813 \$	431,791 \$	5,693,779 \$
Production Energy - Inter.	RB	RBPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	RB	RBPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant	RB	RBPPPT	E01	1,194,234,012 \$	491,621,220 \$	1,809,692 \$	131,444,769 \$	12,911,715 \$	205,054,921 \$
Transmission Plant									
Transmission Demand - Base	RB	RBTRB	PPBDA	33,977,639 \$	11,406,470 \$	51,601 \$	3,958,435 \$	449,816 \$	6,104,354 \$
Transmission Demand - Inter.	RB	RBTRI	PPWDA	40,443,307 \$	18,972,951 \$	82,221 \$	3,245,082 \$	321,378 \$	6,494,354 \$
Transmission Demand - Peak	RB	RBTRP	PPSDA	28,763,209 \$	11,490,089 \$	19,490 \$	3,915,156 \$	315,896 \$	4,752,389 \$
Total Transmission Plant	RB	RBTRT	PPSDA	101,184,156 \$	41,869,510 \$	153,312 \$	11,118,672 \$	1,067,079 \$	17,351,137 \$
Distribution Poles									
Specific	RB	RBDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	RB	RBDGG	NCPP	47,879,587 \$	20,670,826 \$	190,442 \$	6,711,250 \$	568,052 \$	8,166,594 \$
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	RB	RBDPLD	NCPP	61,943,206 \$	26,742,445 \$	246,380 \$	8,682,539 \$	734,906 \$	10,565,346 \$
Primary Customer	RB	RBDPLC	YECust08	100,649,752 \$	85,769,058 \$	1,555,769 \$	10,294,274 \$	11,140 \$	659,271 \$
Secondary Demand	RB	RBDSDL	SIKD	20,532,619 \$	13,372,264 \$	190,289 \$	4,062,842 \$	- \$	1,978,684 \$
Secondary Customer	RB	RBDSLC	YECust07	29,090,069 \$	24,747,107 \$	448,689 \$	2,950,029 \$	- \$	190,221 \$
Total Distribution Primary & Secondary Lines	RB	RBDLT	YECust07	212,155,645 \$	150,630,875 \$	2,441,327 \$	25,909,684 \$	746,045 \$	13,393,523 \$
Distribution Line Transformers									
Demand	RB	RBDLTD	SIKD	38,326,547 \$	24,960,904 \$	355,196 \$	7,585,106 \$	- \$	3,693,447 \$
Customer	RB	RBDLTC	YECust07	14,779,979 \$	12,598,898 \$	228,532 \$	1,501,877 \$	- \$	96,843 \$
Total Distribution Line Transformers	RB	RBDLTT	YECust07	53,106,527 \$	37,559,802 \$	583,728 \$	9,066,984 \$	- \$	3,790,290 \$
Distribution Services									
Customer	RB	RBDSC	C02	13,453,319 \$	7,912,825 \$	- \$	2,270,113 \$	- \$	2,421,745 \$
Distribution Meters									
Customer	RB	RBDMC	C03	19,440,691 \$	11,191,210 \$	189,730 \$	6,239,023 \$	133,322 \$	1,037,008 \$
Distribution Street & Customer Lighting									
Customer	RB	RBDSC	YECust04	31,396,043 \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	RB	RBCAE	YECust05	1,894,161 \$	1,515,667 \$	- \$	198,746 \$	1,969 \$	116,503 \$
Customer Service & Info.									
Customer	RB	RBCSI	YECust06	631,288 \$	537,945 \$	9,758 \$	64,127 \$	70 \$	4,135 \$
Sales Expense									
Customer	RB	RBSEC	YECust06	- \$	- \$	- \$	- \$	- \$	- \$
Total	RB	RBT	YECust06	1,675,374,829 \$	763,509,881 \$	5,377,889 \$	193,023,388 \$	15,448,253 \$	251,335,847 \$

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Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Net Cost Rate Base									
Power Production Plant									
Production Demand - Base	RB	RBPPDB	PPBDA	8,711,788 \$	10,515,978 \$	3,719,616 \$	18,848,688 \$	12,299,518 \$	53,229,032 \$
Production Demand - Inter.	RB	RBPPDI	PPWDA	7,131,745 \$	12,754,609 \$	2,685,885 \$	14,272,484 \$	10,307,285 \$	54,031,566 \$
Production Demand - Peak	RB	RBPPDP	PPSDA	5,767,690 \$	7,376,335 \$	2,613,904 \$	12,232,466 \$	5,281,973 \$	23,571,112 \$
Production Energy - Base	RB	RBPPPE	E01	728,442 \$	879,301 \$	311,016 \$	1,576,047 \$	1,028,433 \$	4,450,784 \$
Production Energy - Inter.	RB	RBPPPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	RB	RBPPPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant		RBPPPT		22,339,665 \$	31,526,221 \$	9,330,424 \$	46,929,695 \$	28,911,219 \$	135,282,494 \$
Transmission Plant									
Transmission Demand - Base	RB	RBTRB	PPBDA	758,851 \$	916,007 \$	324,002 \$	1,641,838 \$	1,071,365 \$	4,636,580 \$
Transmission Demand - Inter.	RB	RBTRI	PPWDA	621,219 \$	1,111,006 \$	233,957 \$	1,243,223 \$	897,307 \$	4,706,486 \$
Transmission Demand - Peak	RB	RBTRP	PPSDA	502,402 \$	642,525 \$	227,687 \$	1,065,524 \$	460,083 \$	2,053,191 \$
Total Transmission Plant		RBTRT		1,882,472 \$	2,669,538 \$	785,646 \$	3,950,585 \$	2,428,764 \$	11,396,257 \$
Distribution Poles									
Specific	RB	RBDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	RB	RBD SG	NCPP	918,488 \$	1,100,075 \$	442,031 \$	2,020,163 \$	- \$	4,517,368 \$
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	RB	RBDPLD	NCPP	1,188,274 \$	1,423,198 \$	571,869 \$	2,613,544 \$	- \$	5,844,250 \$
Primary Customer	RB	RBDPLC	YECust08	2,532 \$	13,165 \$	10,380 \$	89,624 \$	- \$	11,393 \$
Secondary Demand	RB	RBDSDL	SHCD	- \$	260,007 \$	- \$	514,964 \$	- \$	- \$
Secondary Customer	RB	RBDSLC	YECust07	- \$	3,799 \$	- \$	25,860 \$	- \$	- \$
Total Distribution Primary & Secondary Lines		RBDLT		1,190,806 \$	1,700,169 \$	582,249 \$	3,243,991 \$	- \$	5,855,643 \$
Distribution Line Transformers									
Demand	RB	RBDLTD	SHCD	- \$	485,333 \$	- \$	961,240 \$	- \$	- \$
Customer	RB	RBDLTC	YECust07	- \$	1,934 \$	- \$	13,165 \$	- \$	- \$
Total Distribution Line Transformers		RBDLTT		- \$	487,267 \$	- \$	974,405 \$	- \$	- \$
Distribution Services									
Customer	RB	RBDSC	C02	- \$	46,468 \$	- \$	751,852 \$	- \$	- \$
Distribution Meters									
Customer	RB	RBDMC	C03	34,106 \$	20,043 \$	133,023 \$	161,773 \$	99,568 \$	136,190 \$
Distribution Street & Customer Lighting									
Customer	RB	RBD SCL	YECust04	- \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	RB	RBCAE	YECust05	895 \$	4,653 \$	1,834 \$	15,838 \$	537 \$	4,027 \$
Customer Service & Info.									
Customer	RB	RBCSI	YECust06	16 \$	83 \$	65 \$	562 \$	10 \$	71 \$
Sales Expense									
Customer	RB	RBSEC	YECust06	- \$	- \$	- \$	- \$	- \$	- \$
Total		RBT		26,566,448 \$	37,554,515 \$	11,275,273 \$	58,048,865 \$	31,440,097 \$	157,192,049 \$

LOUISVILLE GAS AND ELECTRIC COMPANY
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 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Net Cost Rate Base									
Power Production Plant									
Production Demand - Base	RB	RBPDOB	PPBDA	\$ 1,456,982	\$ 1,749,199	\$ 135,870	\$ 1,817,144	\$ 390,438	\$ 24,968,064
Production Demand - Inter.	RB	RBPDDI	PPWDA	\$ 1,215,080	\$ 3,306,931	\$ 266,768	\$ 3,427,590	\$ 354,773	\$ 20,291,552
Production Demand - Peak	RB	RBPDPD	PPSDA	\$ 1,054,895	\$ -	\$ -	\$ -	\$ 146,498	\$ 13,938,490
Production Energy - Base	RB	RBPPEB	E01	\$ 121,827	\$ 146,261	\$ 11,361	\$ 151,942	\$ 32,647	\$ 2,087,723
Production Energy - Inter.	RB	RBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	RB	RBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 3,846,784	\$ 5,202,391	\$ 414,019	\$ 5,396,676	\$ 924,356	\$ 61,285,859
Transmission Plant									
Transmission Demand - Base	RB	RBTRB	PPBDA	\$ 126,912	\$ 152,366	\$ 11,835	\$ 156,285	\$ 34,010	\$ 2,174,874
Transmission Demand - Inter.	RB	RBTRI	PPWDA	\$ 105,841	\$ 288,054	\$ 23,239	\$ 296,564	\$ 30,903	\$ 1,767,521
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 91,868	\$ -	\$ -	\$ -	\$ 12,761	\$ 1,214,129
Total Transmission Plant				\$ 324,641	\$ 440,420	\$ 35,074	\$ 456,849	\$ 77,673	\$ 5,156,524
Distribution Poles									
Specific	RB	RBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General	RB	RBDGG	NCPP	\$ 244,288	\$ 228,828	\$ 20,549	\$ 241,651	\$ 25,380	\$ 1,813,601
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPP	\$ 316,055	\$ 296,041	\$ 26,585	\$ 312,631	\$ 32,835	\$ 2,346,309
Primary Customer	RB	RBDPLC	YECust08	\$ 3,291	\$ 1,114,004	\$ 3,488	\$ 1,156,538	\$ 24,558	\$ 1,266
Secondary Demand	RB	RBDSDL	SKCD	\$ 57,782	\$ 48,878	\$ 4,210	\$ 49,503	\$ 5,189	\$ -
Secondary Customer	RB	RBDSLC	YECust07	\$ 950	\$ 321,428	\$ 1,006	\$ 333,688	\$ 7,086	\$ -
Total Distribution Primary & Secondary Lines				\$ 378,078	\$ 1,776,347	\$ 35,289	\$ 1,852,369	\$ 69,676	\$ 2,347,574
Distribution Line Transformers									
Demand	RB	RBDLTD	SKCD	\$ 107,856	\$ 87,499	\$ 7,858	\$ 92,402	\$ 9,705	\$ -
Customer	RB	RBDLTC	YECust07	\$ 483	\$ 163,640	\$ 512	\$ 169,888	\$ 3,607	\$ -
Total Distribution Line Transformers				\$ 108,340	\$ 251,139	\$ 8,370	\$ 262,290	\$ 13,312	\$ -
Distribution Services									
Customer	RB	RBDSC	C02	\$ 27,768	\$ -	\$ 3,928	\$ -	\$ 18,619	\$ -
Distribution Meters									
Customer	RB	RBDMC	C03	\$ 6,078	\$ -	\$ 3,802	\$ -	\$ 26,552	\$ 29,263
Distribution Street & Customer Lighting									
Customer	RB	RBDSC	YECust04	\$ -	\$ 13,159,033	\$ -	\$ 18,237,010	\$ -	\$ -
Customer Accounts Expense									
Customer	RB	RBCAE	YECust05	\$ 1,163	\$ 15,355	\$ 62	\$ 15,941	\$ 434	\$ 537
Customer Service & Info.									
Customer	RB	RBCSI	YECust06	\$ 21	\$ 6,987	\$ 22	\$ 7,254	\$ 154	\$ 10
Sales Expense									
Customer	RB	RBSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 4,939,170	\$ 21,082,500	\$ 521,114	\$ 26,470,040	\$ 1,156,159	\$ 70,633,338

LOUISVILLE GAS AND ELECTRIC COMPANY
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC	
								Primary	Secondary
Operation and Maintenance Expenses									
Power Production Plant									
Production Demand - Base	TOM	OMPPDB	PPBDA	27,923,756 \$	9,374,150 \$	42,407 \$	3,253,150 \$	369,671 \$	5,016,758
Production Demand - Inter.	TOM	OMPPDI	PPWDA	33,237,418 \$	15,592,491 \$	67,572 \$	2,666,897 \$	264,117 \$	5,337,239
Production Demand - Peak	TOM	OMPPDP	PPSDA	21,954,739 \$	9,442,870 \$	16,018 \$	3,217,562 \$	259,604 \$	3,905,844
Production Energy - Base	TOM	OMPPEB	E01	334,858,057 \$	112,413,586 \$	508,538 \$	39,011,358 \$	4,433,045 \$	60,160,315
Production Energy - Inter.	TOM	OMPPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	TOM	OMPPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant		OMPPT		418,013,970 \$	146,823,087 \$	634,534 \$	48,148,988 \$	5,326,437 \$	74,419,956
Transmission Plant									
Transmission Demand - Base	TOM	OMTRB	PPBDA	6,753,484 \$	2,938,590 \$	13,294 \$	1,019,791 \$	115,884 \$	1,572,644
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	10,419,201 \$	4,887,904 \$	21,182 \$	836,014 \$	82,795 \$	1,673,107
Transmission Demand - Peak	TOM	OMTRP	PPSDA	6,894,868 \$	2,960,133 \$	5,021 \$	1,008,641 \$	81,390 \$	1,224,334
Total Transmission Plant		OMTRI		26,067,553 \$	10,786,626 \$	39,497 \$	2,864,446 \$	288,059 \$	4,470,084
Distribution Poles									
Specific	TOM	OMDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	TOM	OMDSG	NCPP	5,289,407 \$	2,283,570 \$	21,039 \$	741,413 \$	62,754 \$	902,188
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	TOM	OMDPLD	NCPP	7,761,792 \$	3,350,961 \$	30,873 \$	1,087,965 \$	92,087 \$	1,323,890
Primary Customer	TOM	OMPLC	Cust08	11,668,532 \$	9,930,843 \$	183,572 \$	1,194,400 \$	1,304 \$	76,051
Secondary Demand	TOM	OMDSL	SICD	3,153,098 \$	2,053,516 \$	29,222 \$	622,376 \$	- \$	303,857
Secondary Customer	TOM	OMSLC	Cust07	4,371,169 \$	3,721,577 \$	68,704 \$	447,601 \$	- \$	28,500
Total Distribution Primary & Secondary Lines		OMDLT		26,954,592 \$	19,056,868 \$	312,460 \$	3,352,342 \$	93,392 \$	1,732,299
Distribution Line Transformers									
Demand	TOM	OMDLTD	SICD	1,331,132 \$	866,925 \$	12,336 \$	262,746 \$	- \$	128,278
Customer	TOM	OMDLTC	Cust07	513,307 \$	437,026 \$	8,078 \$	52,562 \$	- \$	3,347
Total Distribution Line Transformers		OMDLTT		1,844,439 \$	1,303,951 \$	20,415 \$	315,308 \$	- \$	131,625
Distribution Services									
Customer	TOM	OMDSC	C02	305,321 \$	179,580 \$	- \$	51,520 \$	- \$	54,961
Distribution Meters									
Customer	TOM	OMDMC	C03	7,876,550 \$	4,534,207 \$	76,871 \$	2,527,790 \$	54,017 \$	420,152
Distribution Street & Customer Lighting									
Customer	TOM	OMDSL	C04	1,492,003 \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	TOM	OMCAE	C05	15,228,786 \$	12,177,661 \$	- \$	1,611,092 \$	15,995 \$	932,573
Customer Service & Info.									
Customer	TOM	OMCSI	C06	5,075,799 \$	4,319,829 \$	79,852 \$	519,554 \$	567 \$	33,082
Sales Expense									
Customer	TOM	OMSEC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Total		OMT		508,149,420 \$	201,465,420 \$	1,184,668 \$	60,132,452 \$	5,833,221 \$	83,096,919

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	
Operation and Maintenance Expenses										
Power Production Plant										
Production Demand - Base	TOM	OMPPDB	PPBDA	\$ 623,645	\$ 752,800	\$ 266,274	\$ 1,349,308	\$ 880,477	\$ 3,810,469	
Production Demand - Inter.	TOM	OMPPDI	PPWDA	\$ 510,535	\$ 913,055	\$ 192,273	\$ 1,021,715	\$ 737,431	\$ 3,887,919	
Production Demand - Peak	TOM	OMPPDP	PPSDA	\$ 412,888	\$ 528,044	\$ 187,120	\$ 875,677	\$ 378,117	\$ 1,687,368	
Production Energy - Base	TOM	OMPPEB	E01	\$ 7,476,665	\$ 9,027,476	\$ 3,193,117	\$ 16,180,722	\$ 10,558,564	\$ 45,684,647	
Production Energy - Inter.	TOM	OMPPET	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	TOM	OMPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		OMPPPT		\$ 9,025,732	\$ 11,221,376	\$ 3,838,783	\$ 19,427,421	\$ 12,554,589	\$ 55,060,403	
Transmission Plant										
Transmission Demand - Base	TOM	OMTRB	PPBDA	\$ 195,499	\$ 235,986	\$ 83,471	\$ 422,878	\$ 276,010	\$ 1,194,498	
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 160,042	\$ 286,223	\$ 60,270	\$ 320,285	\$ 231,169	\$ 1,212,908	
Transmission Demand - Peak	TOM	OMTRP	PPSDA	\$ 129,431	\$ 165,530	\$ 56,658	\$ 274,505	\$ 118,531	\$ 528,953	
Total Transmission Plant		OMTRT		\$ 484,972	\$ 687,739	\$ 202,402	\$ 1,017,769	\$ 625,710	\$ 2,935,959	
Distribution Poles										
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation										
General	TOM	OMDSG	NCFP	\$ 101,468	\$ 121,529	\$ 48,833	\$ 223,174	\$ -	\$ 499,048	
Distribution Primary & Secondary Lines										
Primary Specific	TOM	OMDPLS	NCFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TOM	OMDPLD	NCFP	\$ 148,897	\$ 178,334	\$ 71,658	\$ 327,490	\$ -	\$ 732,314	
Primary Customer	TOM	OMDPLC	Cus08	\$ 302	\$ 1,484	\$ 1,214	\$ 10,379	\$ -	\$ 1,317	
Secondary Demand	TOM	OMDSL	SICD	\$ -	\$ 39,928	\$ -	\$ 79,081	\$ -	\$ -	
Secondary Customer	TOM	OMDSL	Cus07	\$ -	\$ 556	\$ -	\$ 3,689	\$ -	\$ -	
Total Distribution Primary & Secondary Lines		OMDLT		\$ 149,199	\$ 220,302	\$ 72,872	\$ 420,839	\$ -	\$ 733,630	
Distribution Line Transformers										
Demand	TOM	OMDLTD	SICD	\$ -	\$ 16,856	\$ -	\$ 33,385	\$ -	\$ -	
Customer	TOM	OMDLTC	Cus07	\$ -	\$ 65	\$ -	\$ 457	\$ -	\$ -	
Total Distribution Line Transformers		OMDLT		\$ -	\$ 16,922	\$ -	\$ 33,842	\$ -	\$ -	
Distribution Services										
Customer	TOM	OMDSC	C02	\$ -	\$ 1,055	\$ -	\$ 17,063	\$ -	\$ -	
Distribution Meters										
Customer	TOM	OMDMC	C03	\$ 13,818	\$ 8,120	\$ 53,895	\$ 65,644	\$ 40,341	\$ 55,179	
Distribution Street & Customer Lighting										
Customer	TOM	OMDSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense										
Customer	TOM	OMCAE	C05	\$ 7,410	\$ 36,388	\$ 14,881	\$ 127,269	\$ 4,398	\$ 32,292	
Customer Service & Info.										
Customer	TOM	OMCSI	C06	\$ 131	\$ 645	\$ 528	\$ 4,515	\$ 78	\$ 573	
Sales Expense										
Customer	TOM	OMSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		OMT		\$ 9,782,730	\$ 12,314,075	\$ 4,232,193	\$ 21,337,435	\$ 13,225,116	\$ 59,317,063	

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Operation and Maintenance Expenses									
Power Production Plant									
Production Demand - Base	TOM	OMPPDB	PPBDA	\$ 104,300	\$ 125,219	\$ 9,726	\$ 130,083	\$ 27,950	\$ 1,787,371
Production Demand - Inter.	TOM	OMPPDI	PPWDA	\$ 96,983	\$ 236,731	\$ 19,098	\$ 245,368	\$ 25,397	\$ 1,452,597
Production Demand - Peak	TOM	OMPPDP	PPSOA	\$ 75,516	\$ -	\$ -	\$ -	\$ 10,487	\$ 937,805
Production Energy - Base	TOM	OMPEEB	E01	\$ 1,250,751	\$ 1,501,606	\$ 116,638	\$ 1,559,934	\$ 335,173	\$ 21,433,921
Production Energy - Inter.	TOM	OMPEEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TOM	OMPEEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OMPPPT		\$ 1,517,550	\$ 1,863,556	\$ 145,463	\$ 1,935,385	\$ 399,007	\$ 25,671,694
Transmission Plant									
Transmission Demand - Base	TOM	OMTRB	PPBDA	\$ 32,696	\$ 39,253	\$ 3,049	\$ 40,778	\$ 8,762	\$ 560,302
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 27,267	\$ 74,210	\$ 5,987	\$ 76,918	\$ 7,961	\$ 455,357
Transmission Demand - Peak	TOM	OMTRP	PPSOA	\$ 23,673	\$ -	\$ -	\$ -	\$ 3,288	\$ 312,790
Total Transmission Plant		OMTRT		\$ 83,636	\$ 113,463	\$ 9,036	\$ 117,696	\$ 20,011	\$ 1,328,449
Distribution Poles									
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General	TOM	OMDSG	NCPP	\$ 26,988	\$ 25,279	\$ 2,270	\$ 26,696	\$ 2,804	\$ 200,354
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDPLD	NCPP	\$ 39,603	\$ 37,095	\$ 3,331	\$ 39,174	\$ 4,114	\$ 294,004
Primary Customer	TOM	OMDPLC	Cust08	\$ 371	\$ 129,627	\$ 408	\$ 134,283	\$ 2,830	\$ 147
Secondary Demand	TOM	OMDSLID	SC0D	\$ 8,873	\$ 7,198	\$ 646	\$ 7,602	\$ 798	\$ -
Secondary Customer	TOM	OMDSLIC	Cust07	\$ 139	\$ 48,577	\$ 153	\$ 50,323	\$ 1,061	\$ -
Total Distribution Primary & Secondary Lines		OMDLT		\$ 48,986	\$ 222,498	\$ 4,538	\$ 231,382	\$ 8,804	\$ 294,152
Distribution Line Transformers									
Demand	TOM	OMDLTD	SIGD	\$ 3,746	\$ 3,039	\$ 273	\$ 3,209	\$ 337	\$ -
Customer	TOM	OMDLTC	Cust07	\$ 16	\$ 5,704	\$ 18	\$ 5,909	\$ 125	\$ -
Total Distribution Line Transformers		OMDLTT		\$ 3,762	\$ 8,743	\$ 291	\$ 9,119	\$ 462	\$ -
Distribution Services									
Customer	TOM	OMDSC	C02	\$ 630	\$ -	\$ 89	\$ -	\$ 423	\$ -
Distribution Meters									
Customer	TOM	OMDMC	C03	\$ 2,463	\$ -	\$ 1,540	\$ -	\$ 10,758	\$ 11,856
Distribution Street & Customer Lighting									
Customer	TOM	OMDSCL	C04	\$ -	\$ 625,344	\$ -	\$ 866,659	\$ -	\$ -
Customer Accounts Expense									
Customer	TOM	OMCAE	C05	\$ 9,087	\$ 123,984	\$ 500	\$ 128,438	\$ 3,471	\$ 4,338
Customer Service & Info.									
Customer	TOM	OMCSI	C06	\$ 161	\$ 56,386	\$ 177	\$ 58,412	\$ 1,231	\$ 77
Sales Expense									
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 1,693,274	\$ 3,039,254	\$ 163,905	\$ 3,373,787	\$ 446,969	\$ 27,510,919

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Labor Expenses									
Power Production Plant									
Production Demand - Base	TLB	LBPPOB	PPBDA	7,377,718 \$	2,476,738 \$	11,204 \$	859,513 \$	97,671 \$	1,325,475
Production Demand - Inter.	TLB	LBPPOI	PPWDA	8,781,637 \$	4,119,682 \$	17,853 \$	704,619 \$	68,782 \$	1,410,148
Production Demand - Peak	TLB	LBPPOP	PPSDA	5,811,216 \$	2,494,895 \$	4,232 \$	850,115 \$	68,590 \$	1,031,908
Production Energy - Base	TLB	LBPPEB	E01	10,778,311 \$	3,616,335 \$	16,369 \$	1,255,686 \$	142,690 \$	1,936,422
Production Energy - Inter.	TLB	LBPPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	TLB	LBPPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant				32,748,882 \$	12,709,650 \$	49,658 \$	3,669,933 \$	378,732 \$	5,703,953
Transmission Plant									
Transmission Demand - Base	TLB	LBTRB	PPBDA	536,846 \$	180,222 \$	815 \$	62,543 \$	7,107 \$	96,449
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	639,004 \$	299,772 \$	1,298 \$	51,272 \$	5,078 \$	102,811
Transmission Demand - Peak	TLB	LBTRP	PPSDA	422,858 \$	181,543 \$	308 \$	61,859 \$	4,991 \$	75,068
Total Transmission Plant				1,598,708 \$	661,538 \$	2,422 \$	175,675 \$	17,176 \$	274,148
Distribution Poles									
Specific	TLB	LBDPS	NOPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	TLB	LBDG	NOPP	1,278,594 \$	592,001 \$	5,086 \$	179,220 \$	15,169 \$	218,084
Distribution Primary & Secondary Lines									
Distribution Specific	TLB	LBDPLS	NOPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	TLB	LBDPLD	NOPP	1,895,969 \$	818,149 \$	7,538 \$	285,631 \$	22,463 \$	323,233
Primary Customer	TLB	LBDPLC	Cust08	2,837,221 \$	2,414,689 \$	44,636 \$	290,420 \$	317 \$	18,492
Secondary Demand	TLB	LBDSDL	SICD	777,032 \$	506,067 \$	7,201 \$	153,375 \$	- \$	74,881
Secondary Customer	TLB	LBDSLC	Cust07	1,076,328 \$	916,377 \$	16,939 \$	110,214 \$	- \$	7,018
Total Distribution Primary & Secondary Lines				6,585,650 \$	4,655,282 \$	76,314 \$	819,640 \$	22,801 \$	423,623
Distribution Line Transformers									
Demand	TLB	LBDLTD	SICD	329,956 \$	214,890 \$	3,058 \$	65,129 \$	- \$	31,797
Customer	TLB	LBDLTC	Cust07	127,237 \$	108,328 \$	2,002 \$	13,029 \$	- \$	830
Total Distribution Line Transformers				457,193 \$	323,219 \$	5,060 \$	78,157 \$	- \$	32,627
Distribution Services									
Customer	TLB	LBDSC	C02	58,934 \$	34,663 \$	- \$	9,845 \$	- \$	10,609
Distribution Meters									
Customer	TLB	LBDMC	C03	2,396,416 \$	1,379,518 \$	23,388 \$	769,072 \$	16,434 \$	127,830
Distribution Street & Customer Lighting									
Customer	TLB	LBDSC	C04	151,623 \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	TLB	LBCAE	C05	3,260,303 \$	2,606,922 \$	- \$	344,893 \$	3,424 \$	199,640
Customer Service & Info.									
Customer	TLB	LBCSI	C06	558,625 \$	475,426 \$	8,788 \$	57,180 \$	62 \$	3,641
Sales Expense									
Customer	TLB	LBSEC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Total				49,094,929 \$	23,398,220 \$	170,716 \$	6,103,715 \$	453,799 \$	6,994,153

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Labors Expenses									
Power Production Plant									
Production Demand - Base	TLB	LBPPDB	PPBDA	\$ 164,773	\$ 198,887	\$ 70,352	\$ 356,500	\$ 232,630	\$ 1,006,762
Production Demand - Inter.	TLB	LBPPDI	PPWDA	\$ 134,888	\$ 241,238	\$ 50,600	\$ 269,947	\$ 194,836	\$ 1,021,940
Production Demand - Peak	TLB	LBPPDP	PPSDA	\$ 108,089	\$ 139,514	\$ 49,439	\$ 231,362	\$ 99,902	\$ 445,819
Production Energy - Base	TLB	LBPPEB	E01	\$ 240,721	\$ 290,574	\$ 102,779	\$ 520,820	\$ 339,856	\$ 1,470,806
Production Energy - Inter.	TLB	LBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TLB	LBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		LBPPPT		\$ 649,471	\$ 870,222	\$ 273,370	\$ 1,378,629	\$ 867,224	\$ 3,945,326
Transmission Plant									
Transmission Demand - Base	TLB	LBTRB	PPBDA	\$ 11,890	\$ 14,473	\$ 5,119	\$ 25,941	\$ 18,928	\$ 73,258
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 9,815	\$ 17,554	\$ 3,697	\$ 19,843	\$ 14,177	\$ 74,362
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 7,938	\$ 10,152	\$ 3,597	\$ 16,835	\$ 7,269	\$ 32,440
Total Transmission Plant		LBTRI		\$ 29,743	\$ 42,179	\$ 12,413	\$ 62,419	\$ 38,374	\$ 180,061
Distribution Poles									
Specific	TLB	LBDRS	NOPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General	TLB	LBDSG	NOPP	\$ 24,528	\$ 29,377	\$ 11,804	\$ 53,947	\$ -	\$ 120,633
Distribution Primary & Secondary Lines									
Primary Specific	TLB	LBDRPLS	NOPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDRPLD	NOPP	\$ 36,354	\$ 43,541	\$ 17,496	\$ 79,958	\$ -	\$ 178,797
Primary Customer	TLB	LBDRPLC	Cust08	\$ 73	\$ 361	\$ 285	\$ 2,524	\$ -	\$ 320
Secondary Demand	TLB	LBDRSLD	SICD	\$ -	\$ 9,840	\$ -	\$ 19,488	\$ -	\$ -
Secondary Customer	TLB	LBDRSLC	Cust07	\$ -	\$ 137	\$ -	\$ 958	\$ -	\$ -
Total Distribution Primary & Secondary Lines		LBDRLT		\$ 36,427	\$ 53,878	\$ 17,781	\$ 102,927	\$ -	\$ 179,117
Distribution Line Transformers									
Demand	TLB	LBDRLTD	SICD	\$ -	\$ 4,178	\$ -	\$ 8,275	\$ -	\$ -
Customer	TLB	LBDRLTC	Cust07	\$ -	\$ 16	\$ -	\$ 113	\$ -	\$ -
Total Distribution Line Transformers		LBDRLTT		\$ -	\$ 4,194	\$ -	\$ 8,389	\$ -	\$ -
Distribution Services									
Customer	TLB	LBDRSC	C02	\$ -	\$ 204	\$ -	\$ 3,294	\$ -	\$ -
Distribution Meters									
Customer	TLB	LBDRMC	C03	\$ 4,204	\$ 2,471	\$ 16,397	\$ 19,941	\$ 12,274	\$ 16,788
Distribution Street & Customer Lighting									
Customer	TLB	LBDRSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense									
Customer	TLB	LBDRCAE	C05	\$ 1,586	\$ 7,790	\$ 3,186	\$ 27,245	\$ 941	\$ 5,913
Customer Service & Info.									
Customer	TLB	LBDRCSI	C06	\$ 14	\$ 71	\$ 58	\$ 497	\$ 9	\$ 63
Sales Expense									
Customer	TLB	LBDRSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 745,973	\$ 1,010,386	\$ 335,019	\$ 1,657,288	\$ 918,822	\$ 4,448,901

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Labor Expenses									
Power Production Plant									
Production Demand - Base	TLB	LBPDPB	PPBDA	\$ 27,557	\$ 33,084	\$ 2,570	\$ 34,369	\$ 7,385	\$ 472,240
Production Demand - Inter.	TLB	LBPDPDI	PPWDA	\$ 22,982	\$ 62,547	\$ 5,046	\$ 64,829	\$ 6,710	\$ 383,790
Production Demand - Peak	TLB	LBPDPDP	PPSDA	\$ 19,952	\$ -	\$ -	\$ -	\$ 2,771	\$ 263,629
Production Energy - Base	TLB	LBPPEB	E01	\$ 40,259	\$ 48,333	\$ 3,754	\$ 50,211	\$ 10,788	\$ 689,909
Production Energy - Inter.	TLB	LBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TLB	LBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 110,750	\$ 143,964	\$ 11,370	\$ 149,408	\$ 27,654	\$ 1,809,568
Transmission Plant									
Transmission Demand - Base	TLB	LBTRB	PPBDA	\$ 2,005	\$ 2,407	\$ 187	\$ 2,501	\$ 537	\$ 34,363
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 1,672	\$ 4,551	\$ 367	\$ 4,717	\$ 488	\$ 27,927
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 1,452	\$ -	\$ -	\$ -	\$ 202	\$ 19,163
Total Transmission Plant				\$ 5,129	\$ 6,959	\$ 554	\$ 7,218	\$ 1,227	\$ 81,473
Distribution Poles									
Specific	TLB	LBOPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General	TLB	LBDSG	NCPP	\$ 6,524	\$ 6,111	\$ 549	\$ 6,453	\$ 678	\$ 48,431
Distribution Primary & Secondary Lines									
Primary Specific	TLB	LBDPPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDPPLD	NCPP	\$ 9,669	\$ 9,057	\$ 813	\$ 9,565	\$ 1,005	\$ 71,782
Primary Customer	TLB	LBDPPLC	Cust08	\$ 90	\$ 31,519	\$ 99	\$ 32,651	\$ 688	\$ 36
Secondary Demand	TLB	LBDSL	SICD	\$ 2,187	\$ 1,774	\$ 159	\$ 1,873	\$ 197	\$ -
Secondary Customer	TLB	LBDSL	Cust07	\$ 34	\$ 11,961	\$ 38	\$ 12,381	\$ 261	\$ -
Total Distribution Primary & Secondary Lines				\$ 11,980	\$ 54,311	\$ 1,109	\$ 56,480	\$ 2,151	\$ 71,818
Distribution Line Transformers									
Demand	TLB	LBDLTD	SICD	\$ 929	\$ 753	\$ 68	\$ 786	\$ 84	\$ -
Customer	TLB	LBDLTIC	Cust07	\$ 4	\$ 1,414	\$ 4	\$ 1,465	\$ 31	\$ -
Total Distribution Line Transformers				\$ 933	\$ 2,167	\$ 72	\$ 2,260	\$ 114	\$ -
Distribution Services									
Customer	TLB	LBDESC	C02	\$ 122	\$ -	\$ 17	\$ -	\$ 82	\$ -
Distribution Meters									
Customer	TLB	LBDMC	C03	\$ 749	\$ -	\$ 469	\$ -	\$ 3,273	\$ 3,607
Distribution Street & Customer Lighting									
Customer	TLB	LBDSCL	C04	\$ -	\$ 63,550	\$ -	\$ 88,073	\$ -	\$ -
Customer Accounts Expense	TLB	LBCAE	C05	\$ 1,947	\$ 26,542	\$ 107	\$ 27,495	\$ 743	\$ 929
Customer Service & Info.									
Customer	TLB	LBCSI	C06	\$ 18	\$ 6,206	\$ 20	\$ 6,429	\$ 136	\$ 8
Sales Expense									
Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 138,152	\$ 309,808	\$ 14,267	\$ 343,817	\$ 36,057	\$ 2,015,834

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Depreciation Expenses									
Power Production Plant									
Production Demand - Base		DEPPDB	PPBDA	\$ 21,395,448	\$ 7,182,563	\$ 32,493	\$ 2,492,895	\$ 283,245	\$ 3,843,888
Production Demand - Inter.		DEPPDI	PPWDA	\$ 25,468,827	\$ 11,847,116	\$ 51,774	\$ 2,043,402	\$ 202,369	\$ 4,089,443
Production Demand - Peak		DEPPDP	PPSDA	\$ 16,862,579	\$ 7,235,217	\$ 12,273	\$ 2,465,342	\$ 198,911	\$ 2,992,541
Production Energy - Base		DEPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.		DEPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		DEPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		DEPPT		\$ 63,714,853	\$ 26,364,895	\$ 96,539	\$ 7,001,339	\$ 684,525	\$ 10,925,872
Transmission Plant									
Transmission Demand - Base		DETRB	PPBDA	\$ 2,141,430	\$ 718,889	\$ 3,252	\$ 249,479	\$ 28,349	\$ 384,727
Transmission Demand - Inter.		DETRI	PPWDA	\$ 2,548,927	\$ 1,195,764	\$ 5,182	\$ 204,520	\$ 20,255	\$ 409,305
Transmission Demand - Peak		DETRP	PPSDA	\$ 1,686,743	\$ 724,159	\$ 1,228	\$ 246,751	\$ 19,909	\$ 298,318
Total Transmission Plant		DETRT		\$ 6,377,099	\$ 2,638,813	\$ 9,662	\$ 700,751	\$ 68,513	\$ 1,093,550
Distribution Poles									
Specific		DEDP	NCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General		DEDSG	NCP	\$ 3,262,587	\$ 1,408,541	\$ 12,977	\$ 457,315	\$ 38,708	\$ 556,483
Distribution Primary & Secondary Lines									
Primary Specific		DEDP	NCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		DEDL	NCP	\$ 4,223,241	\$ 1,823,280	\$ 16,788	\$ 591,969	\$ 50,105	\$ 720,337
Primary Customer		DEDL	Cus08	\$ 6,870,350	\$ 5,847,211	\$ 108,088	\$ 703,254	\$ 768	\$ 44,778
Secondary Demand		DEDSL	SICD	\$ 1,394,900	\$ 908,456	\$ 12,927	\$ 275,333	\$ -	\$ 134,424
Secondary Customer		DEDSL	Cus07	\$ 1,972,929	\$ 1,679,736	\$ 31,050	\$ 202,025	\$ -	\$ 12,864
Total Distribution Primary & Secondary Lines		DEDLT		\$ 14,461,421	\$ 10,259,682	\$ 168,862	\$ 1,772,581	\$ 50,873	\$ 912,403
Distribution Line Transformers									
Demand		DEDLT	SICD	\$ 2,636,573	\$ 1,717,119	\$ 24,435	\$ 520,421	\$ -	\$ 254,081
Customer		DEDLT	Cus07	\$ 1,016,708	\$ 865,617	\$ 16,001	\$ 104,109	\$ -	\$ 6,629
Total Distribution Line Transformers		DEDLT		\$ 3,653,281	\$ 2,582,736	\$ 40,436	\$ 624,531	\$ -	\$ 260,710
Distribution Services									
Customer		DEDS	C02	\$ 926,877	\$ 645,160	\$ -	\$ 156,401	\$ -	\$ 166,848
Distribution Meters									
Customer		DEDM	C03	\$ 1,275,490	\$ 734,247	\$ 12,448	\$ 409,338	\$ 8,747	\$ 68,037
Distribution Street & Customer Lighting									
Customer		DEDSL	C04	\$ 2,156,357	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense									
Customer		DECA	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.									
Customer		DECS	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense									
Customer		DESE	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 95,627,965	\$ 44,539,075	\$ 340,924	\$ 11,122,266	\$ 851,366	\$ 13,983,904

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Depreciation Expenses									
Power Production Plant									
Production Demand - Base	TDEPR	DEPPDB	PPBDA	\$ 477,842	\$ 576,802	\$ 204,021	\$ 1,033,852	\$ 674,630	\$ 2,919,617
Production Demand - Inter.	TDEPR	DEPPDI	PPWDA	\$ 391,177	\$ 699,592	\$ 147,321	\$ 782,648	\$ 565,027	\$ 2,963,637
Production Demand - Peak	TDEPR	DEPPDP	PPSDA	\$ 316,358	\$ 404,953	\$ 143,373	\$ 670,952	\$ 289,717	\$ 1,292,878
Production Energy - Base	TDEPR	DEPPEB	E01	-	-	-	-	-	-
Production Energy - Inter.	TDEPR	DEPPEI	E01	-	-	-	-	-	-
Production Energy - Peak	TDEPR	DEPPEP	E01	-	-	-	-	-	-
Total Power Production Plant		DEPPT		\$ 1,185,378	\$ 1,680,966	\$ 494,715	\$ 2,487,652	\$ 1,529,373	\$ 7,176,132
Transmission Plant									
Transmission Demand - Base	TDEPR	DETRB	PPBDA	\$ 47,826	\$ 57,731	\$ 20,420	\$ 103,476	\$ 67,522	\$ 292,219
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 39,152	\$ 70,021	\$ 14,745	\$ 78,354	\$ 56,552	\$ 286,625
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 31,664	\$ 40,495	\$ 14,350	\$ 67,154	\$ 28,897	\$ 124,402
Total Transmission Plant		DETRT		\$ 118,642	\$ 168,247	\$ 49,515	\$ 248,984	\$ 153,072	\$ 718,245
Distribution Poles									
Specific	TDEPR	DEDS	NCPP	-	-	-	-	-	-
Distribution Substation									
General	TDEPR	DEDSG	NCPP	\$ 62,587	\$ 74,961	\$ 30,121	\$ 137,657	-	\$ 307,820
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDP	NCPP	-	-	-	-	-	-
Primary Demand	TDEPR	DEDPD	NCPP	\$ 81,016	\$ 97,033	\$ 38,990	\$ 178,189	-	\$ 398,457
Primary Customer	TDEPR	DEDPD	Cus06	\$ 178	\$ 874	\$ 715	\$ 6,111	-	\$ 775
Secondary Demand	TDEPR	DEDSL	SICD	-	\$ 17,664	-	\$ 34,984	-	-
Secondary Customer	TDEPR	DEDSL	Cus07	-	\$ 251	-	\$ 1,755	-	-
Total Distribution Primary & Secondary Lines		DEDLT		\$ 81,194	\$ 115,821	\$ 39,704	\$ 221,040	-	\$ 399,232
Distribution Line Transformers									
Demand	TDEPR	DEDLT	SICD	-	\$ 33,387	-	\$ 66,128	-	-
Customer	TDEPR	DEDLT	Cus07	-	\$ 129	-	\$ 905	-	-
Total Distribution Line Transformers		DEDLT		-	\$ 33,517	-	\$ 67,031	-	-
Distribution Services									
Customer	TDEPR	DEDS	C02	-	\$ 3,201	-	\$ 51,799	-	-
Distribution Meters									
Customer	TDEPR	DEDM	C03	\$ 2,238	\$ 1,315	\$ 8,728	\$ 10,614	\$ 6,533	\$ 8,935
Distribution Street & Customer Lighting									
Customer	TDEPR	DEDSL	C04	-	-	-	-	-	-
Customer Accounts Expense									
Customer	TDEPR	DECAE	C05	-	-	-	-	-	-
Customer Service & Info.									
Customer	TDEPR	DECSI	C06	-	-	-	-	-	-
Sales Expense									
Customer	TDEPR	DESEC	C06	-	-	-	-	-	-
Total		DET		\$ 1,450,038	\$ 2,078,048	\$ 622,783	\$ 3,224,777	\$ 1,688,978	\$ 8,610,365

LOUISVILLE GAS AND ELECTRIC COMPANY
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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Depreciation Expenses									
Power Production Plant									
Production Demand - Base		DEPPDB	PPBDA	79,916 \$	95,944 \$	7,452 \$	99,671 \$	21,415 \$	1,369,501
Production Demand - Inter.		DEPPDI	PPWDA	66,647 \$	181,386 \$	14,633 \$	188,004 \$	19,459 \$	1,112,984
Production Demand - Peak		DEPPDP	PPSDA	57,861 \$	- \$	- \$	- \$	8,035 \$	764,528
Production Energy - Base		DEPEPB	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter.		DEPEPI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak		DEPEPP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant				204,424 \$	277,329 \$	22,086 \$	287,674 \$	48,910 \$	3,247,022
Transmission Plant									
Transmission Demand - Base		DETRB	PPBDA	7,999 \$	9,603 \$	746 \$	9,976 \$	2,143 \$	137,071
Transmission Demand - Inter.		DETRI	PPWDA	6,671 \$	18,155 \$	1,465 \$	18,817 \$	1,948 \$	111,397
Transmission Demand - Peak		DETRP	PPSDA	5,791 \$	- \$	- \$	- \$	804 \$	76,520
Total Transmission Plant				20,460 \$	27,757 \$	2,211 \$	28,793 \$	4,895 \$	324,988
Distribution Poles									
Specific		DEDS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General		DEDSG	NCPP	16,647 \$	15,593 \$	1,400 \$	16,466 \$	1,729 \$	123,562
Distribution Primary & Secondary Lines									
Primary Specific		DEDP	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand		DEDPD	NCPP	21,548 \$	20,184 \$	1,813 \$	21,315 \$	2,239 \$	159,970
Primary Customer		DEDPCL	Cus08	218 \$	76,323 \$	240 \$	79,065 \$	1,667 \$	87
Secondary Demand		DEDSL	SICD	3,925 \$	3,185 \$	288 \$	3,363 \$	353 \$	- \$
Secondary Customer		DEDSLCL	Cus07	63 \$	21,925 \$	69 \$	22,713 \$	479 \$	- \$
Total Distribution Primary & Secondary Lines				25,755 \$	121,617 \$	2,408 \$	126,456 \$	4,737 \$	160,056
Distribution Line Transformers									
Demand		DEDLTD	SICD	7,420 \$	6,019 \$	541 \$	6,357 \$	668 \$	- \$
Customer		DEDLTC	Cus07	32 \$	11,289 \$	36 \$	11,705 \$	247 \$	- \$
Total Distribution Line Transformers				7,452 \$	17,318 \$	576 \$	18,061 \$	914 \$	- \$
Distribution Services									
Customer		DEDESC	C02	1,913 \$	- \$	271 \$	- \$	1,283 \$	- \$
Distribution Meters									
Customer		DEDMC	C03	399 \$	- \$	249 \$	- \$	1,742 \$	1,920
Distribution Street & Customer Lighting									
Customer		DEDSCL	C04	- \$	903,794 \$	- \$	1,252,562 \$	- \$	- \$
Customer Accounts Expense									
Customer		DECAE	C05	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.									
Customer		DECSI	C06	- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense									
Customer		DESECC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Total		DET		277,050 \$	1,363,409 \$	29,200 \$	1,730,013 \$	64,211 \$	3,857,568

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC	
								Primary	Secondary
Accretion Expenses									
Power Production Plant									
Production Demand - Base	TACRTN	ACRPDB	PPBDA	155,112 \$	52,072 \$	236 \$	18,071 \$	2,053 \$	27,867
Production Demand - Inter.	TACRTN	ACRPDI	PPWDA	184,828 \$	86,614 \$	375 \$	14,814 \$	1,467 \$	28,647
Production Demand - Peak	TACRTN	ACRPDP	PPSDA	122,177 \$	52,453 \$	89 \$	17,873 \$	1,442 \$	21,695
Production Energy - Base	TACRTN	ACRPEB	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter.	TACRTN	ACRPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	TACRTN	ACRPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant		ACRPPT		461,917 \$	191,139 \$	700 \$	50,758 \$	4,963 \$	79,210
Transmission Plant									
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	202 \$	68 \$	0 \$	24 \$	3 \$	36
Transmission Demand - Inter.	TACRTN	ACRRI	PPWDA	241 \$	113 \$	0 \$	19 \$	2 \$	39
Transmission Demand - Peak	TACRTN	ACRRP	PPSDA	159 \$	68 \$	0 \$	23 \$	2 \$	28
Total Transmission Plant		ACRRT		602 \$	249 \$	1 \$	66 \$	6 \$	103
Distribution Poles									
Specific	TACRTN	ACRPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	TACRTN	ACRSG	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	TACRTN	ACRPDL	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Customer	TACRTN	ACRPLC	Cus08	- \$	- \$	- \$	- \$	- \$	- \$
Secondary Demand	TACRTN	ACRSLD	SICD	- \$	- \$	- \$	- \$	- \$	- \$
Secondary Customer	TACRTN	ACRSLC	Cus07	- \$	- \$	- \$	- \$	- \$	- \$
Total Distribution Primary & Secondary Lines		ACRLT		- \$	- \$	- \$	- \$	- \$	- \$
Distribution Line Transformers									
Demand	TACRTN	ACRLTD	SICD	- \$	- \$	- \$	- \$	- \$	- \$
Customer	TACRTN	ACRLTC	Cus07	- \$	- \$	- \$	- \$	- \$	- \$
Total Distribution Line Transformers		ACRLT		- \$	- \$	- \$	- \$	- \$	- \$
Distribution Services									
Customer	TACRTN	ACRSC	C02	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Meters									
Customer	TACRTN	ACRMC	C03	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Street & Customer Lighting									
Customer	TACRTN	ACRSL	C04	- \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	TACRTN	ACRAE	C05	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.									
Customer	TACRTN	ACRCSI	C06	- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense									
Customer	TACRTN	ACRSEC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Total		ACRT		462,519 \$	191,368 \$	701 \$	50,824 \$	4,969 \$	79,313

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	
Accretion Expenses										
Power Production Plant										
Production Demand - Base	TACRTN	ACRPDB	PPBDA	\$ 3,464	\$ 4,182	\$ 1,479	\$ 7,495	\$ 4,891	\$ 21,166	
Production Demand - Inter.	TACRTN	ACRPDI	PPWDA	\$ 2,836	\$ 5,072	\$ 1,068	\$ 5,675	\$ 4,096	\$ 21,486	
Production Demand - Peak	TACRTN	ACRPDP	PPSDA	\$ 2,294	\$ 2,933	\$ 1,039	\$ 4,864	\$ 2,100	\$ 9,373	
Production Energy - Base	TACRTN	ACRPEB	E01	-	-	-	-	-	-	
Production Energy - Inter.	TACRTN	ACRPEI	E01	-	-	-	-	-	-	
Production Energy - Peak	TACRTN	ACRPEP	E01	-	-	-	-	-	-	
Total Power Production Plant		ACRPT		\$ 8,594	\$ 12,187	\$ 3,587	\$ 18,035	\$ 11,088	\$ 52,025	
Transmission Plant										
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	\$ 5	\$ 5	\$ 2	\$ 10	\$ 6	\$ 28	
Transmission Demand - Inter.	TACRTN	ACRRDI	PPWDA	\$ 4	\$ 7	\$ 1	\$ 7	\$ 5	\$ -28	
Transmission Demand - Peak	TACRTN	ACRRP	PPSDA	\$ 3	\$ 4	\$ 1	\$ 6	\$ 3	\$ 12	
Total Transmission Plant		ACRRT		\$ 11	\$ 16	\$ 5	\$ 24	\$ 14	\$ 68	
Distribution Poles										
Specific	TACRTN	ACRPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation										
General	TACRTN	ACRSG	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Primary & Secondary Lines										
Primary Specific	TACRTN	ACRPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TACRTN	ACRPDL	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Customer	TACRTN	ACRPLC	Cus06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Secondary Demand	TACRTN	ACRSLD	SICD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Secondary Customer	TACRTN	ACRSLC	Cus07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Distribution Primary & Secondary Lines		ACRLT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Line Transformers										
Demand	TACRTN	ACRLTD	SICD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer	TACRTN	ACRLTC	Cus07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Distribution Line Transformers		ACRLT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Services										
Customer	TACRTN	ACRSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Meters										
Customer	TACRTN	ACRMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Street & Customer Lighting										
Customer	TACRTN	ACRSL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense										
Customer	TACRTN	ACRCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.										
Customer	TACRTN	ACRCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense										
Customer	TACRTN	ACRSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		ACRT		\$ 8,605	\$ 12,203	\$ 3,591	\$ 18,058	\$ 11,102	\$ 52,093	

LOUISVILLE GAS AND ELECTRIC COMPANY
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Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Accretion Expenses									
Power Production Plant									
Production Demand - Base	TACRTN	ACRPDB	PPBDA	579 \$	696 \$	54 \$	723 \$	155 \$	9,929
Production Demand - Inter.	TACRTN	ACRPDI	PPBDA	483 \$	1,315 \$	106 \$	1,363 \$	141 \$	8,069
Production Demand - Peak	TACRTN	ACRPDP	PPSDA	419 \$	- \$	- \$	- \$	58 \$	5,543
Production Energy - Base	TACRTN	ACRPEB	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Inter.	TACRTN	ACRPEI	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Peak	TACRTN	ACRPEP	E01	- \$	- \$	- \$	- \$	- \$	-
Total Power Production Plant		ACRPT		1,482 \$	2,011 \$	160 \$	2,086 \$	355 \$	23,540
Transmission Plant									
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	1 \$	1 \$	0 \$	1 \$	0 \$	13
Transmission Demand - Inter.	TACRTN	ACRRI	PPBDA	1 \$	2 \$	0 \$	2 \$	0 \$	11
Transmission Demand - Peak	TACRTN	ACRIP	PPSDA	1 \$	- \$	- \$	- \$	0 \$	7
Total Transmission Plant		ACRRT		2 \$	3 \$	0 \$	3 \$	0 \$	31
Distribution Poles									
Specific	TACRTN	ACRPS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Distribution Substation									
General	TACRTN	ACRSG	NCPP	- \$	- \$	- \$	- \$	- \$	-
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Primary Demand	TACRTN	ACRPLD	NCPP	- \$	- \$	- \$	- \$	- \$	-
Primary Customer	TACRTN	ACRPLC	Cust08	- \$	- \$	- \$	- \$	- \$	-
Secondary Demand	TACRTN	ACRSLD	SICD	- \$	- \$	- \$	- \$	- \$	-
Secondary Customer	TACRTN	ACRSLC	Cust07	- \$	- \$	- \$	- \$	- \$	-
Total Distribution Primary & Secondary Lines		ACRLL		- \$	- \$	- \$	- \$	- \$	-
Distribution Line Transformers									
Demand	TACRTN	ACRLD	SICD	- \$	- \$	- \$	- \$	- \$	-
Customer	TACRTN	ACRLC	Cust07	- \$	- \$	- \$	- \$	- \$	-
Total Distribution Line Transformers		ACRLT		- \$	- \$	- \$	- \$	- \$	-
Distribution Services									
Customer	TACRTN	ACRSC	C02	- \$	- \$	- \$	- \$	- \$	-
Distribution Meters									
Customer	TACRTN	ACRMC	C03	- \$	- \$	- \$	- \$	- \$	-
Distribution Street & Customer Lighting									
Customer	TACRTN	ACRSL	C04	- \$	- \$	- \$	- \$	- \$	-
Customer Accounts Expense									
Customer	TACRTN	ACRAE	C05	- \$	- \$	- \$	- \$	- \$	-
Customer Service & Info.									
Customer	TACRTN	ACRSI	C06	- \$	- \$	- \$	- \$	- \$	-
Sales Expense									
Customer	TACRTN	ACRSEC	C06	- \$	- \$	- \$	- \$	- \$	-
Total		ACRT		1,484 \$	2,013 \$	160 \$	2,088 \$	355 \$	23,571

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Property and Other Taxes									
Power Production Plant									
Production Demand - Base	PTAX	PTPDB	PPBDA	2,934,544 \$	985,142 \$	4,457 \$	341,878 \$	38,849 \$	527,218
Production Demand - Inter.	PTAX	PTPDI	PPWDA	3,492,964 \$	1,638,635 \$	7,101 \$	280,268 \$	27,756 \$	560,897
Production Demand - Peak	PTAX	PTPPD	PPSDA	2,311,456 \$	992,364 \$	1,683 \$	338,140 \$	27,282 \$	410,449
Production Energy - Base	PTAX	PTPEB	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter.	PTAX	PTPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	PTAX	PTPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant				8,738,964 \$	3,616,141 \$	13,241 \$	960,286 \$	93,888 \$	1,498,564
Transmission Plant									
Transmission Demand - Base	PTAX	PTIRB	PPBDA	317,911 \$	106,724 \$	483 \$	37,037 \$	4,209 \$	57,116
Transmission Demand - Inter.	PTAX	PTIRI	PPWDA	378,407 \$	177,520 \$	789 \$	30,363 \$	3,007 \$	60,764
Transmission Demand - Peak	PTAX	PTIRP	PPSDA	250,409 \$	107,507 \$	182 \$	36,632 \$	2,956 \$	44,465
Total Transmission Plant				946,728 \$	391,751 \$	1,434 \$	104,032 \$	10,171 \$	162,346
Distribution Poles									
Specific	PTAX	PTDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	PTAX	PTDSG	NCPP	389,863 \$	159,679 \$	1,471 \$	51,843 \$	4,388 \$	63,086
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	PTAX	PTDPLD	NCPP	478,767 \$	206,696 \$	1,904 \$	67,108 \$	5,690 \$	81,661
Primary Customer	PTAX	PTDPLC	Cust08	778,956 \$	662,868 \$	12,253 \$	79,724 \$	87 \$	5,076
Secondary Demand	PTAX	PTDSL	SICD	158,133 \$	102,987 \$	1,468 \$	31,213 \$	- \$	15,239
Secondary Customer	PTAX	PTDSL	Cust07	223,683 \$	190,423 \$	3,520 \$	22,803 \$	- \$	1,458
Total Distribution Primary & Secondary Lines				1,659,417 \$	1,162,974 \$	19,143 \$	200,948 \$	5,767 \$	103,434
Distribution Line Transformers									
Demand	PTAX	PTDLT	SICD	298,895 \$	194,661 \$	2,770 \$	58,998 \$	- \$	28,804
Customer	PTAX	PTDLTC	Cust07	115,259 \$	98,131 \$	1,814 \$	11,802 \$	- \$	751
Total Distribution Line Transformers				414,154 \$	292,792 \$	4,584 \$	70,800 \$	- \$	29,555
Distribution Services									
Customer	PTAX	PTDSC	C02	105,075 \$	61,802 \$	- \$	17,730 \$	- \$	18,915
Distribution Meters									
Customer	PTAX	PTDMC	C03	144,596 \$	83,238 \$	1,411 \$	46,405 \$	982 \$	7,713
Distribution Street & Customer Lighting									
Customer	PTAX	PTDSL	C04	244,455 \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense	PTAX	PTCAE	C05	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.	PTAX	PTCSI	C06	- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense	PTAX	PTSEC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Customer	PTAX	PTT		12,603,252 \$	5,768,377 \$	41,285 \$	1,452,044 \$	115,206 \$	1,683,613
Total									

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD		Rate LC-TOD		Rate LP Primary	Rate LP Secondary	Rate LP-TOD		Rate LP-TOD Primary
				Primary	Secondary	Primary	Secondary			Transmission	Primary	
Property and Other Taxes												
Power Production Plant												
Production Demand - Base	PTAX	PTPDB	PPBDA	\$ 65,540	\$ 79,113	\$ -	\$ -	\$ 27,983	\$ -	\$ 141,801	\$ 92,530	\$ 400,447
Production Demand - Inter.	PTAX	PTPDI	PPWDA	\$ 53,653	\$ 95,954	\$ -	\$ -	\$ 20,206	\$ -	\$ 107,373	\$ 77,498	\$ 406,485
Production Demand - Peak	PTAX	PTPDP	PPSDA	\$ 43,391	\$ 55,493	\$ -	\$ -	\$ 19,665	\$ -	\$ 92,026	\$ 39,737	\$ 177,328
Production Energy - Base	PTAX	PTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.	PTAX	PTPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	PTAX	PTPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 162,583	\$ 230,560	\$ -	\$ -	\$ 67,854	\$ -	\$ 341,200	\$ 209,765	\$ 984,260
Transmission Plant												
Transmission Demand - Base	PTAX	PTTRB	PPBDA	\$ 7,100	\$ 8,571	\$ -	\$ -	\$ 3,032	\$ -	\$ 15,362	\$ 10,024	\$ 43,382
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	\$ 5,812	\$ 10,395	\$ -	\$ -	\$ 2,189	\$ -	\$ 11,632	\$ 8,396	\$ 44,036
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ 4,701	\$ 6,012	\$ -	\$ -	\$ 2,130	\$ -	\$ 9,970	\$ 4,305	\$ 19,211
Total Transmission Plant				\$ 17,613	\$ 24,977	\$ -	\$ -	\$ 7,351	\$ -	\$ 36,964	\$ 22,725	\$ 106,629
Distribution Poles												
Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	PTAX	PTDSG	NCPP	\$ 7,095	\$ 8,498	\$ -	\$ -	\$ 3,415	\$ -	\$ 15,605	\$ -	\$ 34,896
Distribution Primary & Secondary Lines												
Primary Specific	PTAX	PTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	PTAX	PTDPLD	NCPP	\$ 9,184	\$ 11,000	\$ -	\$ -	\$ 4,420	\$ -	\$ 20,200	\$ -	\$ 45,171
Primary Customer	PTAX	PTDPLC	Cust08	\$ 20	\$ 99	\$ 20	\$ 81	\$ -	\$ 693	\$ -	\$ -	\$ 88
Secondary Demand	PTAX	PTDSL	SICD	\$ -	\$ 2,002	\$ -	\$ -	\$ -	\$ 3,966	\$ -	\$ -	\$ -
Secondary Customer	PTAX	PTDSL	Cust07	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ 199	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines				\$ 9,204	\$ 13,130	\$ 20	\$ 81	\$ 4,501	\$ 3,966	\$ 25,058	\$ -	\$ 45,259
Distribution Line Transformers												
Demand	PTAX	PTDLTD	SICD	\$ -	\$ 3,785	\$ -	\$ -	\$ -	\$ 7,496	\$ -	\$ -	\$ -
Customer	PTAX	PTDLTC	Cust07	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ -
Total Distribution Line Transformers				\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ 7,599	\$ -	\$ -	\$ -
Distribution Services												
Customer	PTAX	PTOSC	C02	\$ -	\$ 363	\$ -	\$ -	\$ -	\$ 5,872	\$ -	\$ -	\$ -
Distribution Meters												
Customer	PTAX	PTDMC	C03	\$ 254	\$ 149	\$ -	\$ -	\$ 989	\$ -	\$ 1,203	\$ 741	\$ 1,013
Distribution Street & Customer Lighting												
Customer	PTAX	PTDSL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.												
Customer	PTAX	PTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense												
Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 196,750	\$ 281,477	\$ 20	\$ 81	\$ 84,110	\$ 433,502	\$ 233,230	\$ 1,172,056	

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Property and Other Taxes									
Power Production Plant									
Production Demand - Base	PTAX	PTPDB	PPBDA	10,961 \$	13,169 \$	1,022 \$	13,671 \$	2,937 \$	187,837
Production Demand - Inter.	PTAX	PTPDI	PPWDA	9,141 \$	24,678 \$	2,007 \$	25,786 \$	2,669 \$	152,655
Production Demand - Peak	PTAX	PTPPDP	PPSDA	7,936 \$	- \$	- \$	- \$	1,102 \$	104,861
Production Energy - Base	PTAX	PTPEB	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Inter.	PTAX	PTPEI	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Peak	PTAX	PTPEP	E01	- \$	- \$	- \$	- \$	- \$	-
Total Power Production Plant				28,038 \$	38,038 \$	3,029 \$	39,457 \$	6,708 \$	445,353
Transmission Plant									
Transmission Demand - Base	PTAX	PTTRB	PPBDA	1,187 \$	1,426 \$	111 \$	1,481 \$	318 \$	20,349
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	990 \$	2,695 \$	217 \$	2,794 \$	289 \$	16,538
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	860 \$	- \$	- \$	- \$	119 \$	11,368
Total Transmission Plant				3,037 \$	4,121 \$	328 \$	4,274 \$	727 \$	48,247
Distribution Poles									
Specific	PTAX	PTDPS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Distribution Substation									
General	PTAX	PTDSG	NCPP	1,867 \$	1,768 \$	159 \$	1,867 \$	196 \$	14,010
Distribution Primary & Secondary Lines									
Primary Specific									
Primary Demand	PTAX	PTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Primary Customer	PTAX	PTDPLD	NCPP	2,443 \$	2,288 \$	205 \$	2,416 \$	254 \$	18,135
Secondary Demand	PTAX	PTDPLC	Cust08	25 \$	8,652 \$	27 \$	8,963 \$	189 \$	10
Secondary Customer	PTAX	PTDSL	SICD	445 \$	361 \$	32 \$	381 \$	40 \$	-
Total Distribution Primary & Secondary Lines	PTAX	PTDPLC	Cust07	7 \$	2,486 \$	8 \$	2,575 \$	54 \$	-
		PTDPLT		2,920 \$	13,787 \$	273 \$	14,336 \$	537 \$	18,145
Distribution Line Transformers									
Demand	PTAX	PTDLTD	SICD	841 \$	682 \$	61 \$	721 \$	76 \$	-
Customer	PTAX	PTDLTC	Cust07	4 \$	1,281 \$	4 \$	1,327 \$	28 \$	-
Total Distribution Line Transformers		PTDLTT		845 \$	1,963 \$	65 \$	2,048 \$	104 \$	-
Distribution Services									
Customer	PTAX	PTDSC	C02	217 \$	- \$	31 \$	- \$	145 \$	-
Distribution Meters									
Customer	PTAX	PTDMC	C03	45 \$	- \$	28 \$	- \$	197 \$	218
Distribution Street & Customer Lighting									
Customer	PTAX	PTDSSL	C04	- \$	102,459 \$	- \$	141,987 \$	- \$	-
Customer Accounts Expense									
Customer	PTAX	PTCAE	C05	- \$	- \$	- \$	- \$	- \$	-
Customer Service & Info.									
Customer	PTAX	PTCSI	C06	- \$	- \$	- \$	- \$	- \$	-
Sales Expense									
Customer	PTAX	PTSEC	C06	- \$	- \$	- \$	- \$	- \$	-
Total		PTT		36,990 \$	162,135 \$	5,913 \$	203,978 \$	6,615 \$	525,972

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Amortization of ITC									
Power Production Plant									
Production Demand - Base	OTAX	OTPPDB	PPBDA	\$ (933,778)	\$ (313,474)	\$ (1,418)	\$ (108,786)	\$ (12,362)	\$ (167,762)
Production Demand - Inter.	OTAX	OTPPDI	PPWDA	\$ (1,111,468)	\$ (521,417)	\$ (2,260)	\$ (89,182)	\$ (8,832)	\$ (178,479)
Production Demand - Peak	OTAX	OTPPDP	PPSDA	\$ (735,510)	\$ (315,772)	\$ (536)	\$ (107,597)	\$ (8,661)	\$ (130,606)
Production Energy - Base	OTAX	OTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.	OTAX	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	OTAX	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ (2,780,756)	\$ (1,150,663)	\$ (4,213)	\$ (305,565)	\$ (29,875)	\$ (476,846)
Transmission Plant									
Transmission Demand - Base	OTAX	OTTRB	PPBDA	\$ (101,160)	\$ (33,960)	\$ (154)	\$ (11,785)	\$ (1,339)	\$ (16,174)
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	\$ (120,410)	\$ (56,487)	\$ (245)	\$ (9,661)	\$ (957)	\$ (19,395)
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	\$ (79,681)	\$ (34,209)	\$ (58)	\$ (11,658)	\$ (940)	\$ (14,149)
Total Transmission Plant				\$ (301,251)	\$ (124,656)	\$ (456)	\$ (33,103)	\$ (3,237)	\$ (51,659)
Distribution Poles									
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General	OTAX	OTDSG	NCPP	\$ (117,691)	\$ (50,810)	\$ (468)	\$ (16,497)	\$ (1,396)	\$ (20,074)
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCPP	\$ (152,345)	\$ (65,771)	\$ (606)	\$ (21,354)	\$ (1,807)	\$ (25,985)
Primary Customer	OTAX	OTDPLC	Cust08	\$ (247,834)	\$ (210,926)	\$ (3,899)	\$ (25,388)	\$ (26)	\$ (1,615)
Secondary Demand	OTAX	OTDSL	SICD	\$ (50,318)	\$ (32,771)	\$ (466)	\$ (9,332)	\$ -	\$ (4,849)
Secondary Customer	OTAX	OTDSL	Cust07	\$ (71,169)	\$ (60,593)	\$ (1,120)	\$ (7,288)	\$ -	\$ (464)
Total Distribution Primary & Secondary Lines				\$ (521,666)	\$ (370,061)	\$ (6,091)	\$ (63,942)	\$ (1,835)	\$ (32,913)
Distribution Line Transformers									
Demand	OTAX	OTDLTD	SICD	\$ (95,109)	\$ (61,942)	\$ (881)	\$ (18,773)	\$ -	\$ (9,165)
Customer	OTAX	OTDLTC	Cust07	\$ (38,676)	\$ (31,225)	\$ (577)	\$ (3,756)	\$ -	\$ (239)
Total Distribution Line Transformers				\$ (131,785)	\$ (93,167)	\$ (1,459)	\$ (22,529)	\$ -	\$ (9,405)
Distribution Services									
Customer	OTAX	OTDSC	C02	\$ (33,435)	\$ (19,666)	\$ -	\$ (5,642)	\$ -	\$ (6,019)
Distribution Meters									
Customer	OTAX	OTDMC	C03	\$ (46,011)	\$ (26,486)	\$ (449)	\$ (14,766)	\$ (316)	\$ (2,454)
Distribution Street & Customer Lighting									
Customer	OTAX	OTDSCL	C04	\$ (77,766)	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense									
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.									
Customer	OTAX	OTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense									
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ (4,010,380)	\$ (1,835,509)	\$ (13,137)	\$ (462,043)	\$ (36,659)	\$ (599,369)

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Amortization of LTC									
Power Production Plant									
Production Demand - Base	OTAX	OTPPDB	PPBDA	(20,655) \$	(25,174) \$	(8,904) \$	(45,121) \$	(29,443) \$	(127,423) \$
Production Demand - Inter.	OTAX	OTPPDI	PPWDA	(17,072) \$	(30,533) \$	(6,430) \$	(34,166) \$	(24,660) \$	(129,344) \$
Production Demand - Peak	OTAX	OTPPDP	PPSDA	(13,807) \$	(17,658) \$	(6,257) \$	(29,293) \$	(12,644) \$	(56,426) \$
Production Energy - Base	OTAX	OTPEEB	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter.	OTAX	OTPEEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	OTAX	OTPEEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant		OTPPT		(51,734) \$	(73,365) \$	(21,591) \$	(108,570) \$	(66,748) \$	(313,193) \$
Transmission Plant									
Transmission Demand - Base	OTAX	OTTRB	PPBDA	(2,259) \$	(2,727) \$	(865) \$	(4,888) \$	(3,190) \$	(13,804) \$
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	(1,850) \$	(3,308) \$	(697) \$	(3,701) \$	(2,672) \$	(14,012) \$
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	(1,496) \$	(1,913) \$	(678) \$	(3,172) \$	(1,370) \$	(6,113) \$
Total Transmission Plant		OTTIRT		(5,605) \$	(7,948) \$	(2,339) \$	(11,762) \$	(7,231) \$	(33,930) \$
Distribution Poles									
Specific	OTAX	OTDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	OTAX	OTDSG	NCPP	(2,258) \$	(2,704) \$	(1,067) \$	(4,966) \$	- \$	(11,104) \$
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	OTAX	OTDPLD	NCPP	(2,922) \$	(3,500) \$	(1,406) \$	(6,428) \$	- \$	(14,373) \$
Primary Customer	OTAX	OTDPLC	Cust08	(6) \$	(32) \$	(20) \$	(220) \$	- \$	(28) \$
Secondary Demand	OTAX	OTDSL	SKD	- \$	(87) \$	- \$	(1,262) \$	- \$	- \$
Secondary Customer	OTAX	OTDSC	Cust07	- \$	(9) \$	- \$	(63) \$	- \$	- \$
Total Distribution Primary & Secondary Lines		OTDLT		(2,929) \$	(4,178) \$	(1,432) \$	(7,974) \$	- \$	(14,401) \$
Distribution Line Transformers									
Demand	OTAX	OTDLTD	SICD	- \$	(1,204) \$	- \$	(2,385) \$	- \$	- \$
Customer	OTAX	OTDLTC	Cust07	- \$	(5) \$	- \$	(33) \$	- \$	- \$
Total Distribution Line Transformers		OTDLTT		- \$	(1,209) \$	- \$	(2,418) \$	- \$	- \$
Distribution Services									
Customer	OTAX	OTDSC	C02	- \$	(115) \$	- \$	(1,869) \$	- \$	- \$
Distribution Meters									
Customer	OTAX	OTDMC	C03	(81) \$	(47) \$	(315) \$	(383) \$	(236) \$	(922) \$
Distribution Street & Customer Lighting									
Customer	OTAX	OTDSC	C04	- \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	OTAX	OTCAE	C05	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.									
Customer	OTAX	OTCSI	C06	- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense									
Customer	OTAX	OTSEC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Total		OTT		(62,606) \$	(89,566) \$	(26,764) \$	(137,941) \$	(74,214) \$	(372,951) \$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Amortization of ITC									
Power Production Plant									
Production Demand - Base	OTAX	OTPFDB	PBDA	\$ (3,488)	\$ (4,187)	\$ (325)	\$ (4,950)	\$ (935)	\$ (59,770)
Production Demand - Inter.	OTAX	OTPFDP	PPWDA	\$ (2,909)	\$ (7,916)	\$ (639)	\$ (8,205)	\$ (849)	\$ (48,575)
Production Demand - Peak	OTAX	OTPFDP	PPSDA	\$ (2,525)	\$ -	\$ -	\$ -	\$ (351)	\$ (33,367)
Production Energy - Base	OTAX	OTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.	OTAX	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	OTAX	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ (8,922)	\$ (12,104)	\$ (964)	\$ (12,555)	\$ (2,135)	\$ (141,712)
Transmission Plant									
Transmission Demand - Base	OTAX	OTTRB	PBDA	\$ (378)	\$ (454)	\$ (95)	\$ (471)	\$ (101)	\$ (6,475)
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	\$ (315)	\$ (858)	\$ (69)	\$ (889)	\$ (92)	\$ (5,262)
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	\$ (274)	\$ -	\$ -	\$ -	\$ (38)	\$ (3,615)
Total Transmission Plant				\$ (967)	\$ (1,311)	\$ (104)	\$ (1,360)	\$ (231)	\$ (15,352)
Distribution Poles									
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General	OTAX	OTDSG	NCPP	\$ (600)	\$ (562)	\$ (51)	\$ (594)	\$ (62)	\$ (4,458)
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCFPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCFPP	\$ (777)	\$ (728)	\$ (65)	\$ (769)	\$ (81)	\$ (5,771)
Primary Customer	OTAX	OTDPLC	Cus08	\$ (8)	\$ (2,753)	\$ (9)	\$ (2,862)	\$ (60)	\$ (3)
Secondary Demand	OTAX	OTDSL	SICD	\$ (142)	\$ (115)	\$ (10)	\$ (121)	\$ (13)	\$ -
Secondary Customer	OTAX	OTDSL	Cus07	\$ (2)	\$ (791)	\$ (2)	\$ (819)	\$ (17)	\$ -
Total Distribution Primary & Secondary Lines				\$ (929)	\$ (4,387)	\$ (87)	\$ (4,562)	\$ (171)	\$ (5,774)
Distribution Line Transformers									
Demand	OTAX	OTDLTD	SICD	\$ (268)	\$ (217)	\$ (19)	\$ (229)	\$ (24)	\$ -
Customer	OTAX	OTDLTC	Cus07	\$ (1)	\$ (408)	\$ (1)	\$ (422)	\$ (9)	\$ -
Total Distribution Line Transformers				\$ (269)	\$ (625)	\$ (21)	\$ (652)	\$ (33)	\$ -
Distribution Services									
Customer	OTAX	OTDSC	C02	\$ (69)	\$ -	\$ (10)	\$ -	\$ (46)	\$ -
Distribution Meters									
Customer	OTAX	OTDMC	C03	\$ (14)	\$ -	\$ (9)	\$ -	\$ (63)	\$ (69)
Distribution Street & Customer Lighting									
Customer	OTAX	OTDSCL	C04	\$ -	\$ (32,603)	\$ -	\$ (45,184)	\$ -	\$ -
Customer Accounts Expense									
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.									
Customer	OTAX	OTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense									
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTT				\$ (11,770)	\$ (51,592)	\$ (1,245)	\$ (64,906)	\$ (2,741)	\$ (167,365)
Total				\$ (11,770)	\$ (51,592)	\$ (1,245)	\$ (64,906)	\$ (2,741)	\$ (167,365)

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Other Expenses									
Power Production Plant									
Production Demand - Base	OT	OTPPDB	PPBDA	(1,409,927) \$	(473,320) \$	(2,141) \$	(164,258) \$	(18,665) \$	(253,306) \$
Production Demand - Inter.	OT	OTPPDI	PPWDA	(1,678,225) \$	(787,987) \$	(3,412) \$	(134,657) \$	(13,336) \$	(269,488) \$
Production Demand - Peak	OT	OTPPPB	PPSDA	(1,110,559) \$	(476,790) \$	(809) \$	(162,462) \$	(13,108) \$	(197,204) \$
Production Energy - Base	OT	OTPEB	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter.	OT	OTPEI	E01	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	OT	OTPEP	E01	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant				(4,198,711) \$	(1,737,406) \$	(6,362) \$	(461,378) \$	(45,109) \$	(719,998) \$
Transmission Plant									
Transmission Demand - Base	OT	OTTRB	PPBDA	(152,743) \$	(51,277) \$	(232) \$	(17,795) \$	(2,022) \$	(27,442) \$
Transmission Demand - Inter.	OT	OTTRI	PPWDA	(181,809) \$	(85,291) \$	(370) \$	(14,588) \$	(1,445) \$	(28,195) \$
Transmission Demand - Peak	OT	OTTRP	PPSDA	(120,311) \$	(51,653) \$	(88) \$	(17,600) \$	(1,420) \$	(21,364) \$
Total Transmission Plant				(454,864) \$	(188,220) \$	(689) \$	(49,983) \$	(4,867) \$	(78,000) \$
Distribution Poles									
Specific	OT	OTDPS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation									
General	OT	OTDSG	NCPP	(177,704) \$	(76,719) \$	(707) \$	(24,909) \$	(2,106) \$	(30,310) \$
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	OT	OTDPLD	NCPP	(230,028) \$	(95,309) \$	(915) \$	(32,243) \$	(2,729) \$	(39,235) \$
Primary Customer	OT	OTDPLC	Cust08	(374,208) \$	(318,481) \$	(5,887) \$	(36,304) \$	(42) \$	(2,439) \$
Secondary Demand	OT	OTDSDL	SICD	(75,976) \$	(49,481) \$	(704) \$	(14,997) \$	- \$	(7,322) \$
Secondary Customer	OT	OTDSLC	Cust07	(107,460) \$	(91,490) \$	(1,891) \$	(11,004) \$	- \$	(701) \$
Total Distribution Primary & Secondary Lines				(787,672) \$	(558,761) \$	(9,197) \$	(96,547) \$	(2,771) \$	(49,696) \$
Distribution Line Transformers									
Demand	OT	OTDLTD	SICD	(143,607) \$	(93,527) \$	(1,331) \$	(28,346) \$	- \$	(13,839) \$
Customer	OT	OTDLTC	Cust07	(55,377) \$	(47,148) \$	(872) \$	(6,671) \$	- \$	(361) \$
Total Distribution Line Transformers				(198,984) \$	(140,674) \$	(2,202) \$	(34,016) \$	- \$	(14,200) \$
Distribution Services									
Customer	OT	OTDSC	C02	(50,484) \$	(29,693) \$	- \$	(8,519) \$	- \$	(9,068) \$
Distribution Meters									
Customer	OT	OTDMC	C03	(69,472) \$	(39,992) \$	(678) \$	(22,295) \$	(476) \$	(3,706) \$
Distribution Street & Customer Lighting									
Customer	OT	OTDACL	C04	(117,451) \$	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense									
Customer	OT	OTCAE	C05	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.									
Customer	OT	OTCSI	C06	- \$	- \$	- \$	- \$	- \$	- \$
Sales Expense									
Customer	OT	OTSEC	C06	- \$	- \$	- \$	- \$	- \$	- \$
Total				(6,055,342) \$	(2,771,467) \$	(19,836) \$	(697,647) \$	(55,352) \$	(904,998) \$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary	
Other Expenses										
Power Production Plant										
Production Demand - Base	OT	OTPPDB	PPBDA	\$ (31,489)	\$ (38,010)	\$ (13,445)	\$ (68,128)	\$ (44,457)	\$ (192,398)	
Production Demand - Inter.	OT	OTPPDI	PPWDA	\$ (25,778)	\$ (46,102)	\$ (9,708)	\$ (51,988)	\$ (37,234)	\$ (195,299)	
Production Demand - Peak	OT	OTPPDP	PPSDA	\$ (20,848)	\$ (26,862)	\$ (9,448)	\$ (44,215)	\$ (19,092)	\$ (85,199)	
Production Energy - Base	OT	OTPREI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Inter.	OT	OTPREI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	OT	OTPREP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant				\$ (78,115)	\$ (110,774)	\$ (32,601)	\$ (163,932)	\$ (100,783)	\$ (472,896)	
Transmission Plant										
Transmission Demand - Base	OT	OTTRB	PPBDA	\$ (3,411)	\$ (4,118)	\$ (1,457)	\$ (7,381)	\$ (4,816)	\$ (20,843)	
Transmission Demand - Inter.	OT	OTTRI	PPWDA	\$ (2,793)	\$ (4,994)	\$ (1,052)	\$ (5,588)	\$ (4,034)	\$ (21,156)	
Transmission Demand - Peak	OT	OTTRP	PPSDA	\$ (2,258)	\$ (2,888)	\$ (1,024)	\$ (4,790)	\$ (2,068)	\$ (9,290)	
Total Transmission Plant				\$ (8,462)	\$ (12,001)	\$ (3,532)	\$ (17,759)	\$ (10,918)	\$ (51,231)	
Distribution Poles										
Specific	OT	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation										
General	OT	OTDSG	NCPP	\$ (3,409)	\$ (4,083)	\$ (1,641)	\$ (7,498)	\$ -	\$ (16,766)	
Distribution Primary & Secondary Lines										
Primary Specific	OT	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	OT	OTDPLD	NCPP	\$ (4,413)	\$ (5,285)	\$ (2,124)	\$ (9,705)	\$ -	\$ (21,703)	
Primary Customer	OT	OTDPLC	Cust08	\$ (10)	\$ (48)	\$ (39)	\$ (333)	\$ -	\$ (42)	
Secondary Demand	OT	OTDPLD	SICD	\$ -	\$ (982)	\$ -	\$ (1,906)	\$ -	\$ -	
Secondary Customer	OT	OTDPLC	Cust07	\$ -	\$ (14)	\$ -	\$ (86)	\$ -	\$ -	
Total Distribution Primary & Secondary Lines				\$ (4,422)	\$ (6,308)	\$ (2,163)	\$ (12,039)	\$ -	\$ (21,745)	
Distribution Line Transformers										
Demand	OT	OTDLTD	SICD	\$ -	\$ (1,819)	\$ -	\$ (3,602)	\$ -	\$ -	
Customer	OT	OTDLTC	Cust07	\$ -	\$ (7)	\$ -	\$ (49)	\$ -	\$ -	
Total Distribution Line Transformers				\$ -	\$ (1,826)	\$ -	\$ (3,651)	\$ -	\$ -	
Distribution Services										
Customer	OT	OTDSC	C02	\$ -	\$ (174)	\$ -	\$ (2,821)	\$ -	\$ -	
Distribution Meters										
Customer	OT	OTDMC	C03	\$ (122)	\$ (72)	\$ (475)	\$ (578)	\$ (356)	\$ (487)	
Distribution Street & Customer Lighting										
Customer	OT	OTDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense										
Customer	OT	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.										
Customer	OT	OTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense										
Customer	OT	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		OTT		\$ (94,530)	\$ (135,258)	\$ (40,411)	\$ (208,280)	\$ (112,057)	\$ (563,125)	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Other Expenses									
Power Production Plant									
Production Demand - Base	OT	OTPPDB	PPBDA	(5,266) \$	(6,323) \$	(491) \$	(6,568) \$	(1,411) \$	(90,248)
Production Demand - Inter.	OT	OTPPDI	PPWDA	(4,392) \$	(11,953) \$	(964) \$	(12,389) \$	(1,262) \$	(73,345)
Production Demand - Peak	OT	OTPPDP	PPSDA	(3,613) \$	- \$	- \$	- \$	(530) \$	(50,381)
Production Energy - Base	OT	OTPEEB	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Inter.	OT	OTPEEI	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Peak	OT	OTPEEP	E01	- \$	- \$	- \$	- \$	- \$	-
Total Power Production Plant				(13,471) \$	(18,276) \$	(1,455) \$	(18,957) \$	(3,223) \$	(213,974)
Transmission Plant									
Transmission Demand - Base	OT	OTTRB	PPBDA	(571) \$	(685) \$	(53) \$	(712) \$	(153) \$	(9,777)
Transmission Demand - Inter.	OT	OTTRI	PPWDA	(476) \$	(1,295) \$	(104) \$	(1,342) \$	(139) \$	(7,946)
Transmission Demand - Peak	OT	OTTRP	PPSDA	(413) \$	- \$	- \$	- \$	(57) \$	(5,458)
Total Transmission Plant				(1,459) \$	(1,980) \$	(158) \$	(2,054) \$	(349) \$	(23,181)
Distribution Poles									
Specific	OT	OTDPS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Distribution Substation									
General	OT	OTDSG	NCPP	(907) \$	(849) \$	(76) \$	(897) \$	(94) \$	(6,731)
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Primary Demand	OT	OTDPLD	NCPP	(1,174) \$	(1,099) \$	(99) \$	(1,161) \$	(122) \$	(8,713)
Primary Customer	OT	OTDPLC	Cus08	(12) \$	(4,157) \$	(13) \$	(4,306) \$	(91) \$	(5)
Secondary Demand	OT	OTDSDL	SICD	(214) \$	(173) \$	(16) \$	(183) \$	(19) \$	-
Secondary Customer	OT	OTDSLC	Cus07	(9) \$	(1,194) \$	(4) \$	(1,237) \$	(26) \$	-
Total Distribution Primary & Secondary Lines				(1,403) \$	(6,624) \$	(131) \$	(6,888) \$	(258) \$	(8,718)
Distribution Line Transformers									
Demand	OT	OTDLTD	SICD	(404) \$	(328) \$	(29) \$	(346) \$	(36) \$	-
Customer	OT	OTDLTC	Cus07	(2) \$	(615) \$	(21) \$	(638) \$	(13) \$	-
Total Distribution Line Transformers				(406) \$	(943) \$	(31) \$	(984) \$	(50) \$	-
Distribution Services									
Customer	OT	OTDSC	C02	(104) \$	- \$	(15) \$	- \$	(70) \$	-
Distribution Meters									
Customer	OT	OTDMC	C03	(22) \$	- \$	(14) \$	- \$	(95) \$	(105)
Distribution Street & Customer Lighting									
Customer	OT	OTDSCL	C04	- \$	(49,227) \$	- \$	(66,223) \$	- \$	-
Customer Accounts Expense									
Customer	OT	OTCAE	C05	- \$	- \$	- \$	- \$	- \$	-
Customer Service & Inlt.									
Customer	OT	OTCSI	C06	- \$	- \$	- \$	- \$	- \$	-
Sales Expense									
Customer	OT	OTSEC	C06	- \$	- \$	- \$	- \$	- \$	-
Total		OTT		(17,772) \$	(77,899) \$	(1,880) \$	(98,003) \$	(4,139) \$	(252,708)

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Interest Expenses									
Power Production Plant									
Production Demand - Base		INTPDB	PRBDA	\$ 5,757,013	\$ 1,922,659	\$ 8,743	\$ 670,699	\$ 76,215	\$ 1,034,300
Production Demand - Inter.		INTPLD	PPWDA	\$ 6,852,526	\$ 3,214,689	\$ 13,931	\$ 549,632	\$ 54,453	\$ 1,100,373
Production Demand - Peak		INTPLP	PPSDA	\$ 4,534,634	\$ 1,946,827	\$ 3,302	\$ 663,366	\$ 53,522	\$ 805,223
Production Energy - Base		INTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.		INTPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		INTPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		INTPT		\$ 17,144,173	\$ 7,094,175	\$ 25,976	\$ 1,883,696	\$ 184,190	\$ 2,938,896
Transmission Plant									
Transmission Demand - Base		INTTRB	PRBDA	\$ 623,681	\$ 209,373	\$ 947	\$ 72,660	\$ 8,257	\$ 112,050
Transmission Demand - Inter.		INTTRI	PPWDA	\$ 742,382	\$ 348,260	\$ 1,509	\$ 59,565	\$ 5,959	\$ 119,208
Transmission Demand - Peak		INTTRP	PPSDA	\$ 491,255	\$ 210,908	\$ 358	\$ 71,865	\$ 5,798	\$ 87,233
Total Transmission Plant		INTTRI		\$ 1,857,298	\$ 768,541	\$ 2,814	\$ 204,090	\$ 19,954	\$ 318,491
Distribution Poles									
Specific		INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation									
General		INTDSG	NCPP	\$ 725,600	\$ 313,260	\$ 2,886	\$ 101,707	\$ 8,609	\$ 123,762
Distribution Primary & Secondary Lines									
Primary Specific		INDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		INDPLD	NCPP	\$ 939,249	\$ 405,498	\$ 3,736	\$ 131,654	\$ 11,143	\$ 160,203
Primary Customer		INDPLC	Cust08	\$ 1,527,967	\$ 1,300,421	\$ 24,038	\$ 156,404	\$ 171	\$ 9,959
Secondary Demand		INDSLD	SICD	\$ 310,226	\$ 202,041	\$ 2,875	\$ 61,234	\$ -	\$ 29,896
Secondary Customer		INDSLC	Cust07	\$ 438,780	\$ 373,573	\$ 6,906	\$ 44,930	\$ -	\$ 2,861
Total Distribution Primary & Secondary Lines		INDLT		\$ 3,216,222	\$ 2,281,533	\$ 37,555	\$ 394,222	\$ 11,314	\$ 202,918
Distribution Line Transformers									
Demand		INDLTD	SICD	\$ 586,374	\$ 381,868	\$ 5,434	\$ 115,742	\$ -	\$ 56,508
Customer		INDLTC	Cust07	\$ 226,116	\$ 192,513	\$ 3,559	\$ 23,154	\$ -	\$ 1,474
Total Distribution Line Transformers		INDLTT		\$ 812,490	\$ 574,401	\$ 8,993	\$ 138,896	\$ -	\$ 57,982
Distribution Services									
Customer		INDSC	C02	\$ 206,138	\$ 121,244	\$ -	\$ 34,784	\$ -	\$ 37,107
Distribution Meters									
Customer		INDMC	C03	\$ 283,669	\$ 163,297	\$ 2,768	\$ 91,037	\$ 1,945	\$ 15,132
Distribution Street & Customer Lighting									
Customer		INDSCL	C04	\$ 479,574	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense									
Customer		INCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.									
Customer		INCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense									
Customer		INSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 24,725,164	\$ 11,316,450	\$ 80,993	\$ 2,848,632	\$ 226,012	\$ 3,695,288

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Interest Expenses									
Power Production Plant									
Production Demand - Base									
Production Demand - Inter.									
Production Demand - Peak									
Production Energy - Base									
Production Energy - Inter.									
Production Energy - Peak									
Total Power Production Plant									
Transmission Plant									
Transmission Demand - Base									
Transmission Demand - Inter.									
Transmission Demand - Peak									
Total Transmission Plant									
Distribution Poles									
Specific									
Distribution Substation									
General									
Distribution Primary & Secondary Lines									
Primary Specific									
Primary Demand									
Primary Customer									
Secondary Demand									
Secondary Customer									
Total Distribution Primary & Secondary Lines									
Distribution Line Transformers									
Demand									
Customer									
Total Distribution Line Transformers									
Distribution Services									
Customer									
Distribution Meters									
Customer									
Distribution Street & Customer Lighting									
Customer									
Customer Accounts Expense									
Customer									
Customer Service & Info.									
Customer									
Sales Expense									
Customer									
Total									

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Interest Expenses									
Power Production Plant									
Production Demand - Base		INTPDB	PPBDA	21,503 \$	25,816 \$	2,005 \$	26,819 \$	5,762 \$	368,501
Production Demand - Inter.		INTPLD	PPWDA	17,933 \$	48,807 \$	3,937 \$	50,587 \$	5,236 \$	299,480
Production Demand - Peak		INTPEB	PPSDA	15,569 \$	- \$	- \$	- \$	2,162 \$	205,716
Production Energy - Base		INTPEI	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Inter.		INTPEI	E01	- \$	- \$	- \$	- \$	- \$	-
Production Energy - Peak		INTPEI	E01	- \$	- \$	- \$	- \$	- \$	-
Total Power Production Plant		INTPT		55,006 \$	74,623 \$	5,943 \$	77,406 \$	13,161 \$	873,697
Transmission Plant									
Transmission Demand - Base		INTTRB	PPBDA	2,330 \$	2,797 \$	217 \$	2,905 \$	624 \$	38,921
Transmission Demand - Inter.		INTTRI	PPWDA	1,943 \$	5,287 \$	427 \$	5,480 \$	567 \$	32,444
Transmission Demand - Peak		INTTRP	PPSDA	1,887 \$	- \$	- \$	- \$	234 \$	22,286
Total Transmission Plant		INTTRI		5,959 \$	8,084 \$	644 \$	8,386 \$	1,426 \$	94,651
Distribution Poles									
Specific		INTDPS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Distribution Substation									
General		INTDSG	NCPP	3,702 \$	3,468 \$	311 \$	3,662 \$	385 \$	27,485
Distribution Primary & Secondary Lines									
Primary Specific		INDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	-
Primary Demand		INDPLD	NCPP	4,792 \$	4,489 \$	403 \$	4,740 \$	488 \$	35,577
Primary Customer		INDPLC	Cust08	49 \$	16,974 \$	53 \$	17,584 \$	371 \$	19
Secondary Demand		INDSLD	SICD	873 \$	708 \$	64 \$	748 \$	79 \$	-
Secondary Customer		INDSLC	Cust07	14 \$	4,876 \$	15 \$	5,051 \$	106 \$	-
Total Distribution Primary & Secondary Lines		INDLT		5,728 \$	27,048 \$	535 \$	28,124 \$	1,054 \$	35,597
Distribution Line Transformers									
Demand		INDLTD	SICD	1,650 \$	1,339 \$	120 \$	1,414 \$	148 \$	-
Customer		INDLTC	Cust07	7 \$	2,613 \$	8 \$	2,603 \$	55 \$	-
Total Distribution Line Transformers		INDLTT		1,657 \$	3,852 \$	128 \$	4,017 \$	203 \$	-
Distribution Services									
Customer		INDSC	C02	425 \$	- \$	60 \$	- \$	285 \$	-
Distribution Meters									
Customer		INDMC	C03	89 \$	- \$	55 \$	- \$	387 \$	427
Distribution Street & Customer Lighting									
Customer		INDSCL	C04	- \$	201,004 \$	- \$	278,570 \$	- \$	-
Customer Accounts Expense									
Customer		INCAE	C05	- \$	- \$	- \$	- \$	- \$	-
Customer Service & Info.									
Customer		INCSI	C06	- \$	- \$	- \$	- \$	- \$	-
Sales Expense									
Customer		INSEC	C06	- \$	- \$	- \$	- \$	- \$	-
Total		INTT		72,566 \$	318,078 \$	7,677 \$	400,165 \$	16,901 \$	1,031,857

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Operating Revenues									
Sales to Members		REVUC	R01	\$ 578,911,821	\$ 221,928,690	\$ 752,889	\$ 84,108,308	\$ 6,616,784	\$ 99,947,133
Rate Refunds		REFUND	R01	\$ 7,150,231	\$ 2,741,076	\$ 9,289	\$ 1,038,835	\$ 81,725	\$ 1,234,463
Intracompany Sales		ICSALES	E01	\$ 53,559,448	\$ 17,980,184	\$ 81,339	\$ 6,239,739	\$ 709,051	\$ 9,622,445
Off-System Sales		SFRS	OSS-ALL	\$ 103,742,615	\$ 38,281,083	\$ 157,396	\$ 11,799,506	\$ 1,263,043	\$ 16,276,557
Brokered Sales		BRKS	Energy	\$ 5,389,000	\$ 1,809,115	\$ 8,184	\$ 627,825	\$ 71,343	\$ 968,183
Forfeited Discounts		FORDIS	FDIS	\$ 1,664,516	\$ 1,449,387	\$ -	\$ 163,324	\$ 1,841	\$ 27,801
Misc Service Revenues		REVMISC	MISCOR	\$ 715,238	\$ 532,484	\$ -	\$ 182,643	\$ 3	\$ 48
Rent From Electric Property		RENT	RBT	\$ 3,497,063	\$ 1,593,698	\$ 11,225	\$ 402,904	\$ 32,246	\$ 524,621
Other Electric Revenue		OTHREV	OREV	\$ 12,028,852	\$ 4,729,923	\$ 18,548	\$ 1,375,251	\$ 136,995	\$ 2,082,935
Unbilled Revenue		UNBREV	R01	\$ 1,867,000	\$ 715,724	\$ 2,428	\$ 271,251	\$ 21,339	\$ 322,331
DSM Taken to Balance Sheet		DSM	R01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		TOR	\$ 13,571,007	\$ 768,525,785	\$ 291,760,964	\$ 1,041,317	\$ 106,203,586	\$ 8,934,370	\$ 133,006,517
Operating Expenses									
Operation and Maintenance Expenses				\$ 508,149,420	\$ 201,465,420	\$ 1,184,668	\$ 60,132,452	\$ 5,833,221	\$ 83,096,919
Depreciation and Amortization Expenses				\$ 95,827,965	\$ 44,533,075	\$ 340,924	\$ 11,122,256	\$ 851,366	\$ 13,983,904
Accretion Expense				\$ 462,519	\$ 191,368	\$ 701	\$ 50,824	\$ 4,969	\$ 79,313
Property and Other Taxes			NPT	\$ 12,603,282	\$ 5,768,377	\$ 41,285	\$ 1,452,044	\$ 115,206	\$ 1,883,613
Amortization of Investment Tax Credit				\$ (4,010,360)	\$ (1,838,509)	\$ (13,137)	\$ (462,043)	\$ (36,659)	\$ (599,369)
Other Expenses				\$ (6,055,342)	\$ (2,771,467)	\$ (19,836)	\$ (697,647)	\$ (55,352)	\$ (904,988)
State and Federal Income Taxes			TAXING	\$ 54,997,459	\$ 12,662,369	\$ (232,974)	\$ 12,614,694	\$ 788,770	\$ 12,534,809
Specific Assignment of Interruptible Credit				\$ (3,511,494)	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Interruptible Credits			INTCRE	\$ 3,511,494	\$ 1,591,673	\$ 5,314	\$ 374,117	\$ 33,297	\$ 587,635
Total Operating Expenses		TOE		\$ 661,974,893	\$ 261,605,325	\$ 1,306,945	\$ 84,586,696	\$ 7,534,819	\$ 110,681,825
Utility Operating Income		TOM		\$ 106,550,892	\$ 30,155,639	\$ (265,628)	\$ 21,616,889	\$ 1,399,552	\$ 22,344,692
Net Cost Rate Base				\$ 1,675,374,829	\$ 763,509,881	\$ 5,377,869	\$ 193,023,388	\$ 15,448,253	\$ 251,335,847

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Operating Revenues									
Sales to Members		REVLC	R01	\$ 10,725,254	\$ 14,077,432	\$ 4,578,627	\$ 25,844,309	\$ 11,527,884	\$ 56,955,670
Rate Refunds		REFUND	R01	\$ 132,469	\$ 173,873	\$ 56,551	\$ 319,207	\$ 142,383	\$ 703,468
Intercompany Sales		ICSALES	E01	\$ 1,196,188	\$ 1,443,915	\$ 510,729	\$ 2,598,053	\$ 1,688,808	\$ 7,308,709
Oil-System Sales		SFRS	OSSALL	\$ 2,152,007	\$ 2,771,324	\$ 910,916	\$ 4,602,584	\$ 2,938,168	\$ 13,102,581
Brokered Sales		BRKS	Energy	\$ 120,357	\$ 145,283	\$ 51,388	\$ 260,403	\$ 169,923	\$ 735,382
Forfeited Discounts		FORDIS	FDIS	\$ 2,983	\$ 3,915	\$ 669	\$ 3,780	\$ 1,686	\$ 8,238
Misc Service Revenues		REVMISC	MISCR	\$ 5	\$ 7	\$ 2	\$ 12	\$ 6	\$ 27
Rent From Electric Property		RENT	RBT	\$ 55,036	\$ 78,389	\$ 23,535	\$ 121,167	\$ 65,626	\$ 328,112
Other Electric Revenue		OTHREV	OREV	\$ 234,258	\$ 318,267	\$ 98,580	\$ 501,452	\$ 306,571	\$ 1,408,848
Unbilled Revenue		UNBREV	R01	\$ 34,589	\$ 45,400	\$ 14,766	\$ 83,348	\$ 37,178	\$ 183,683
DSM Taken to Balance Sheet		DSM	R01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		TOR	\$	\$ 14,653,146	\$ 19,055,805	\$ 6,245,764	\$ 34,324,317	\$ 16,878,231	\$ 80,734,717
Operating Expenses									
Operation and Maintenance Expenses				\$ 9,782,730	\$ 12,314,075	\$ 4,232,193	\$ 21,337,435	\$ 13,225,116	\$ 59,317,083
Depreciation and Amortization Expenses				\$ 1,450,038	\$ 2,078,048	\$ 622,783	\$ 3,224,777	\$ 1,688,978	\$ 8,610,365
Accretion Expense				\$ 8,605	\$ 12,203	\$ 3,591	\$ 18,058	\$ 11,102	\$ 52,093
Property and Other Taxes			NPT	\$ 196,750	\$ 281,477	\$ 84,110	\$ 433,502	\$ 233,230	\$ 1,172,056
Amortization of Investment Tax Credit				\$ (82,606)	\$ (89,566)	\$ (26,764)	\$ (137,941)	\$ (74,214)	\$ (372,951)
Other Expenses				\$ (94,530)	\$ (135,238)	\$ (40,411)	\$ (208,280)	\$ (112,057)	\$ (583,125)
State and Federal Income Taxes			TAXINC	\$ 1,176,724	\$ 1,588,137	\$ 474,769	\$ 3,491,300	\$ 1,211,774	\$ 4,527,473
Specific Assignment of Interruptible Credit				\$ -	\$ -	\$ -	\$ -	\$ (1,637,062)	\$ (1,396,833)
Allocation of Interruptible Credits			INTCRE	\$ 58,708	\$ 91,821	\$ 24,121	\$ 120,630	\$ 70,923	\$ 353,188
Total Operating Expenses		TOE	\$	\$ 12,516,419	\$ 16,140,756	\$ 5,374,391	\$ 28,279,482	\$ 14,617,790	\$ 71,698,350
Utility Operating Income		TOM	\$	\$ 2,136,727	\$ 2,915,048	\$ 871,373	\$ 6,044,835	\$ 2,260,441	\$ 9,035,366
Net Cost Rate Base			\$	\$ 26,366,448	\$ 37,854,515	\$ 11,275,273	\$ 58,046,865	\$ 31,440,097	\$ 157,192,049

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary - Unadjusted									
Operating Revenues									
Sales to Members									
Rate Refunds									
Intercompany Sales									
Off-System Sales									
Brokered Sales									
Forfeited Discounts									
Misc. Service Revenues									
Rent From Electric Property									
Other Electric Revenue									
Unbilled Revenue									
DSM Taken to Balance Sheet									
Total Operating Revenues									
Operating Expenses									
Operation and Maintenance Expenses									
Depreciation and Amortization Expenses									
Accrual Expense									
Property and Other Taxes									
Amortization of Investment Tax Credit									
Other Expenses									
State and Federal Income Taxes									
Specific Assignment of Interruptible Credit									
Allocation of Interruptible Credits									
Total Operating Expenses									
Utility Operating Income									
Net Cost Rate Base									
REVUC				2,001,353 \$	4,926,961 \$	143,948 \$	6,070,218 \$	553,955 \$	28,152,498
REFUND				24,719 \$	60,954 \$	1,778 \$	74,974 \$	6,841 \$	347,716
ICSALES				200,054 \$	240,177 \$	18,656 \$	249,506 \$	53,610 \$	3,428,285
SFRS				364,196 \$	459,391 \$	36,061 \$	478,936 \$	93,521 \$	6,063,342
BRKS				20,129 \$	24,166 \$	1,877 \$	25,105 \$	5,394 \$	344,944
FORDIS				293 \$	- \$	- \$	- \$	- \$	- \$
REVMISC				1 \$	- \$	- \$	- \$	- \$	- \$
RENT				10,310 \$	44,006 \$	1,068 \$	55,252 \$	2,413 \$	147,435
OTHREV				40,301 \$	56,952 \$	4,072 \$	60,669 \$	10,094 \$	648,137
UNBREV				6,454 \$	15,890 \$	464 \$	19,577 \$	1,786 \$	90,792
DSM				- \$	- \$	- \$	- \$	- \$	- \$
TOR				2,667,809 \$	5,828,396 \$	207,944 \$	7,032,238 \$	727,514 \$	39,223,150
Operating Expenses									
Operation and Maintenance Expenses				1,693,274 \$	3,039,254 \$	163,905 \$	3,373,787 \$	446,969 \$	27,510,919
Depreciation and Amortization Expenses				277,050 \$	1,363,409 \$	29,200 \$	1,730,013 \$	64,211 \$	3,857,568
Accrual Expense				1,484 \$	2,013 \$	160 \$	2,088 \$	355 \$	23,871
Property and Other Taxes				36,990 \$	162,135 \$	3,913 \$	203,978 \$	8,615 \$	325,972
Amortization of Investment Tax Credit				(11,770) \$	(51,592) \$	(1,245) \$	(64,906) \$	(2,741) \$	(167,365) \$
Other Expenses				(17,772) \$	(77,899) \$	(1,890) \$	(98,003) \$	(4,199) \$	(252,708) \$
State and Federal Income Taxes				243,450 \$	425,252 \$	2,009 \$	590,687 \$	78,407 \$	2,819,810
Specific Assignment of Interruptible Credit				- \$	- \$	- \$	- \$	- \$	(477,600) \$
Allocation of Interruptible Credits				10,331 \$	15,051 \$	1,214 \$	15,600 \$	2,281 \$	155,789
Total Operating Expenses				2,233,037 \$	4,877,623 \$	197,277 \$	5,753,244 \$	593,959 \$	33,995,955
Utility Operating Income				434,773 \$	950,773 \$	10,667 \$	1,278,995 \$	133,556 \$	5,227,195
Net Cost Rate Base				4,939,170 \$	21,082,500 \$	521,114 \$	26,470,040 \$	1,156,159 \$	70,633,338

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Taxable Income Unadjusted									
Total Operating Revenue				\$ 768,525,785 \$	291,760,964 \$	1,041,317 \$	106,203,586 \$	8,934,370 \$	133,006,517
Operating Expenses				\$ 606,977,434 \$	248,942,957 \$	1,539,919 \$	71,972,002 \$	6,746,048 \$	98,127,016
Interest Expense		INTEXP		\$ 24,725,164 \$	11,316,450 \$	60,993 \$	2,848,632 \$	226,012 \$	3,695,288
Taxable Income		TAXINC		\$ 136,823,187 \$	31,501,558 \$	(579,596) \$	31,382,951 \$	1,962,310 \$	31,184,214

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Taxable Income Unadjusted									
Total Operating Revenue				\$ 14,653,146 \$	19,055,805 \$	6,245,764 \$	34,324,317 \$	16,878,231 \$	80,734,717
Operating Expenses				\$ 11,338,695 \$	14,552,619 \$	4,899,622 \$	24,788,182 \$	13,406,016 \$	67,171,877
Interest Expense		INTEXP		\$ 385,986 \$	552,203 \$	165,007 \$	850,447 \$	457,553 \$	2,299,350
Taxable Income		TAXINC		\$ 2,927,465 \$	3,950,982 \$	1,181,134 \$	8,685,688 \$	3,014,662 \$	11,263,490

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Taxable Income Unadjusted									
Total Operating Revenue				\$ 2,667,809 \$	5,828,396 \$	207,944 \$	7,032,238 \$	727,514 \$	39,223,150
Operating Expenses				\$ 1,989,587 \$	4,452,371 \$	195,268 \$	5,162,557 \$	515,552 \$	31,176,146
Interest Expense		INTEXP		\$ 72,566 \$	318,078 \$	7,677 \$	400,165 \$	16,901 \$	1,031,857
Taxable Income		TAXINC		\$ 605,656 \$	1,057,947 \$	4,999 \$	1,469,517 \$	195,062 \$	7,015,148

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Pro-Forma									
Operating Revenues									
Total Operating Revenue -- Actual				\$ 768,525,785	\$ 291,760,964	\$ 1,041,317	\$ 106,203,566	\$ 8,934,370	\$ 133,006,517
Pro-Forma Adjustments:									
Eliminate unbilled revenue				(1,867,000)	(715,724)	(2,428)	(271,251)	(21,399)	(322,331)
Mismatch in fuel cost recovery				(4,406,145)	(1,479,166)	(6,691)	(513,321)	(66,331)	(791,604)
To Reflect a Full Year of the FAC Roll-In		FACRI	Energy	547,241	181,639	1,202	87,109	11,617	139,923
Remove ECR revenues		ECRREV		(11,228,428)	(4,254,952)	(15,362)	(1,630,456)	(127,642)	(1,940,152)
To Reflect a Full Year of the ECR Roll-In		ECRRI		729,260	255,297	937	110,897	9,089	133,401
Remove off-system ECR revenues				(1,823,923)	(712,143)	(2,928)	(219,394)	(23,496)	(339,999)
Eliminate brokered sales				(22,606,445)	(7,589,772)	(34,335)	(2,633,910)	(299,304)	(4,061,814)
Eliminate ESM revenues		ESMREV	Energy	(6,974,780)	(2,763,963)	(7,154)	(1,009,115)	(80,480)	(1,196,285)
Eliminate Rate Refund Acct				(7,150,231)	(2,741,076)	(9,299)	(1,038,835)	(81,725)	(1,234,463)
Eliminate DSM Revenue		DSMREV	R01	(3,277,501)	(2,771,657)	-	(108,973)	(25,623)	(340,279)
Year End Revenue Adjustment		YREND		2,614,347	1,232,278	(9,993)	(279,531)	-	932,854
Adjustment for Merger savings				(2,758,795)	(1,057,598)	(3,588)	(400,817)	(31,532)	(476,296)
Adjustment for Customer Rate Switching		RATESW		6,445	-	-	-	-	-
VDT Amortization and Subcredit				44,485	17,356	57	6,447	505	7,617
Total Pro-Forma Operating Revenue				\$ 710,260,314	\$ 269,351,484	\$ 951,734	\$ 98,302,436	\$ 8,206,108	\$ 123,517,089

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary - Pro-Forma									
Operating Revenues									
Total Operating Revenue - Actual				\$ 14,653,146	\$ 19,055,805	\$ 6,245,764	\$ 34,324,317	\$ 16,878,231	\$ 80,734,717
Pro-Forma Adjustments:									
Eliminate unbilled revenue									
Mismatch in fuel cost recovery									
To Reflect a Full Year of the FAC Roll-In									
Remove ECR revenues		FACRI	Energy	(34,589)	(45,400)	(14,766)	(83,349)	(37,178)	(183,683)
To Reflect a Full Year of the ECR Roll-In		ECRREV	Energy	(98,406)	(118,786)	(42,016)	(212,910)	(138,932)	(601,261)
Remove off-system ECR revenues		ECRRI	Energy	16,117	24,788	5,030	28,206	10,866	20,652
Eliminate brokered sales				(207,809)	(275,776)	(89,065)	(505,167)	(223,730)	(1,130,594)
Eliminate Rate Refund Act				14,884	21,249	5,484	35,195	16,754	67,122
Eliminate DSM Revenue		ESMREV	Energy	(40,034)	(51,555)	(16,946)	(85,622)	(54,559)	(243,747)
Year End Revenue Adjustment		DSMREV	Energy	(504,833)	(609,504)	(215,588)	(1,092,466)	(712,877)	(3,085,143)
Adjustment for Merger savings		YREND	Energy	(130,047)	(164,826)	(53,219)	(301,827)	(135,771)	(845,195)
Adjustment for Customer Rate Switching				(132,469)	(173,873)	(56,551)	(319,207)	(142,383)	(703,468)
VDT Amortization and Surcredit		RATESW	Energy	(14,688)	(16,281)	-	-	-	-
				(51,111)	(67,066)	(21,819)	(123,161)	(54,936)	(271,421)
				815	1,070	349	1,955	867	6,445
Total Pro-Forma Operating Revenue				\$ 13,470,875	\$ 18,145,853	\$ 5,746,656	\$ 31,813,865	\$ 15,406,253	\$ 73,968,746

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma									
Operating Revenues									
Total Operating Revenue - Actual				\$ 2,667,609	\$ 5,828,396	\$ 207,944	\$ 7,032,238	\$ 727,514	\$ 39,223,150
Pro-Forma Adjustments:									
Eliminate unbilled revenue				(6,454)	(15,890)	(464)	(19,577)	(1,766)	(90,792)
Mismatch in fuel cost recovery				(16,458)	(19,759)	(1,535)	(20,526)	(4,410)	(282,033)
To Reflect a Full Year of the FAC Roll-In		FACRI	Energy	1,436	(3,891)	156	(1,432)	797	23,036
Remove ECR revenues		ECRREV		(40,296)	(98,342)	(3,010)	(121,526)	(11,097)	(543,453)
To Reflect a Full Year of the ECR Roll-In		ECRRI		3,088	6,611	212	9,072	811	33,157
Remove off-system ECR revenues				(6,775)	(8,546)	(671)	(8,972)	(1,740)	(112,796)
Eliminate brokered sales		ESMREV	OSSALL Energy	(84,446)	(101,383)	(7,875)	(105,321)	(22,630)	(7,447,143)
Eliminate ESM revenues				(20,232)	(57,193)	(1,416)	(65,675)	(6,308)	(335,674)
Eliminate Rate Refund Acct		DSMREV	R01	(24,719)	(60,854)	(1,776)	(74,974)	(6,841)	(347,716)
Eliminate DSM Revenue				-	-	-	-	-	-
Year End Revenue Adjustment		YREND	R01	(9,537)	2,999	(1,159)	17,114	5,808	(134,160)
Adjustment for Merger savings		RATESW		-	(23,479)	(686)	(26,928)	(2,639)	-
Adjustment for Customer Rate Switching				146	364	10	453	41	2,148
VDT Amortization and Surcredit		VDTREV		-	-	-	-	-	-
Total Pro-Forma Operating Revenue				\$ 2,463,581	\$ 5,449,033	\$ 189,729	\$ 6,611,947	\$ 677,520	\$ 35,987,524

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary - Pro-Forms									
Operating Expenses									
Operation and Maintenance Expenses				508,149,420 \$	201,465,420 \$	1,184,668 \$	60,132,462 \$	5,833,221 \$	83,096,919
Depreciation and Amortization Expenses				95,827,965	44,533,075	340,924	11,122,256	851,356	13,983,904
Accretion Expense				482,519	191,388	701	50,824	4,969	79,313
Property and Other Taxes			NPT	12,603,252	5,768,377	41,265	1,452,044	115,206	1,863,613
Amortization of Investment Tax Credit				(4,010,380)	(1,835,509)	(13,137)	(462,043)	(36,689)	(599,369)
Other Expenses				(6,055,342)	(2,771,467)	(19,836)	(697,647)	(55,352)	(904,998)
State and Federal Income Taxes				27,436,045	1,054,795	(292,065)	8,722,127	499,920	8,199,473
Specific Assignment of Interruptible Credit			TXINCPF	(3,511,494)					
Allocation of Interruptible Credits			INTCRE	3,511,494	1,591,673	5,314	374,117	33,297	587,635
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery				(2,005,300)	(673,190)	(3,045)	(233,620)	(26,547)	(360,271)
Remove ECR expenses				(1,766,344)	(670,920)	(2,417)	(256,487)	(20,079)	(305,206)
Eliminate brokered sales expenses				(25,030,766)	(8,402,958)	(38,013)	(2,916,114)	(331,372)	(4,487,006)
Eliminate DSM Expenses				(3,280,013)	(2,773,781)		(109,057)	(25,643)	(340,540)
Year end Expense adjustment				1,458,544	687,488	(5,575)	(155,950)		520,439
Adjustment to annualize depreciation expense				8,959,741	4,163,762	31,876	1,039,911	79,601	1,307,470
Depreciation adjustment									
Labor adjustment				918,580	437,787	3,194	114,202	8,491	130,863
Adjustment for pension and post Ret Exp. (See Functional Assignment)									
Storm damage adjustment				70,492	46,793	684	9,491	283	5,995
Adjustment to eliminate advertising expense (See Functional Assignment)				333,580	132,254	778	39,475	3,829	54,550
Amortization of rate case expenses				56,353	22,362	76	8,475	667	10,071
Remove one-utility cost (See Functional Assignment)									
Adjustment for injuries and damages (See Functional Assignment)									
Adjustment for VDT net savings to shareholders									
Adjustment for merger savings				5,640,000	2,887,975	19,612	701,192	52,132	803,485
Adjustment for merger amortization expenses				18,427,401	9,258,932	67,554	2,415,307	179,573	2,767,663
MISO Schedule 10 one time credit				(2,722,005)	(1,297,284)	(9,465)	(338,413)	(23,160)	(387,762)
Adjustment for IT staff reduction				709,577	293,620	1,075	77,972	7,623	121,679
Adjustment for cumulative effect of accounting change				5,280,909	2,454,139	18,768	612,928	46,917	770,628
Remove Alstom Expenses				(431,834)	(205,808)	(1,502)	(53,688)	(3,992)	(61,520)
Adjustment for obsolete inventory write-off				(2,157,640)	(892,821)	(3,269)	(237,083)	(23,181)	(369,994)
Adjustment for corporate office lease				(1,373,632)	(632,514)	(4,612)	(156,604)	(12,422)	(203,454)
Adjustment for carbide lime write-off				1,798,420	857,111	6,254	223,588	16,623	256,206
Adjustment for Canco Run repair refund				(1,416,711)	(475,597)	(2,152)	(165,048)	(18,755)	(254,525)
VDT Amortization and Surcredit				3,588,000	1,484,697	5,436	394,269	38,548	615,273
Total Expense Adjustments				(224,719)	(87,676)	(286)	(32,570)	(2,548)	(38,480)
				7,834,614	6,414,371	65,001	960,166	(55,412)	545,544
Total Operating Expenses				\$ 642,250,092	\$ 256,412,123	\$ 1,332,855	\$ 81,674,296	\$ 7,190,556	\$ 106,872,032
Net Operating Income - Pro-Forma									
Net Cost Rate Base				\$ 68,010,222	\$ 12,939,361	\$ (981,121)	\$ 16,628,140	\$ 1,015,553	\$ 16,645,057
Less: ECR Rate Base				\$ 1,675,374,829	\$ 763,509,881	\$ 5,377,889	\$ 193,023,388	\$ 15,448,253	\$ 251,335,847
Adjusted Net Cost Rate Base				\$ 1,474,440,405	\$ 680,792,737	\$ 5,073,418	\$ 170,907,302	\$ 13,275,807	\$ 216,834,575
Rate of Return				4.61%	1.90%	-7.81%	9.73%	7.65%	7.69%

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary - Pro-Forma									
Operating Expenses									
Operation and Maintenance Expenses				9,782,730 \$	12,314,075 \$	4,232,193 \$	21,337,435 \$	13,225,116 \$	59,317,083
Depreciation and Amortization Expenses				1,450,038	2,078,048	622,783	3,224,777	1,688,978	8,610,365
Accretion Expense				8,605	12,203	3,591	18,058	11,102	52,093
Property and Other Taxes		NPT		196,750	281,477	84,110	433,502	233,230	1,172,056
Amortization of Investment Tax Credit				(62,606)	(89,566)	(26,764)	(137,941)	(74,214)	(372,951)
Other Expenses				(84,530)	(135,238)	(40,411)	(208,280)	(112,057)	(564,125)
State and Federal Income Taxes				704,103	1,048,859	270,480	2,400,044	671,420	1,904,367
Specific Assignment of Interruptible Credit								(1,637,062)	(1,396,633)
Allocation of Interruptible Credits				58,708	91,621	24,121	120,630	70,923	353,189
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery				(44,786)	(54,061)	(19,122)	(96,898)	(63,230)	(273,643)
Remove ECR expenses				(32,860)	(43,382)	(14,011)	(79,468)	(35,195)	(177,854)
Eliminate brokered sales expenses				(559,033)	(674,807)	(238,687)	(1,208,515)	(789,257)	(3,415,692)
Eliminate DSM Expenses				(14,699)	(16,293)	-	-	-	-
Year end Expense adjustment				315,814	315,814	-	82,513	-	-
Adjustment to annualize depreciation expense				135,576	194,294	58,229	301,511	157,916	805,053
DET				-	-	-	-	-	-
LBT				13,957	18,905	6,268	31,008	17,191	83,240
Adjustment for pension and post Ret Exp. (See Functional Assignment)				454	719	221	1,509	-	2,235
Storm damage adjustment				6,422	6,084	2,778	14,007	6,682	38,939
Adjustment to eliminate advertising expense (See Functional Assignment)				1,061	1,418	461	2,604	1,162	5,739
Amortization of rate case expenses									
Remove one-utility cost (See Functional Assignment)									
Adjustment for VDT net savings to shareholders				85,697	116,073	38,487	190,368	105,554	511,087
Adjustment for merger savings				295,190	399,821	132,571	655,807	363,588	1,760,479
Adjustment for merger amortization expenses				(41,360)	(56,020)	(18,575)	(91,866)	(50,943)	(248,664)
MISO Schedule 10 one time credit				13,201	18,721	5,510	27,704	17,032	79,919
Adjustment cumulative effect of accounting change				79,909	114,518	34,320	177,712	93,077	474,502
Adjustment for IT staff reduction				(6,562)	(8,887)	(2,947)	(14,577)	(8,082)	(39,132)
Remove Alstom Expenses				(40,142)	(58,925)	(16,753)	(84,242)	(51,791)	(243,013)
Adjustment for obsolete inventory write-off				(21,193)	(30,339)	(9,076)	(48,898)	(24,959)	(126,098)
Adjustment for carbide line write-off				27,328	37,012	12,272	60,709	33,658	162,970
Adjustment for Cane Run repair refund				(31,641)	(38,193)	(13,509)	(68,457)	(44,871)	(193,324)
VDT Amortization and Surcredit				66,753	94,662	27,859	140,088	86,124	404,112
VDTRECV				(4,116)	(5,407)	(1,762)	(9,874)	(4,381)	(21,640)
Total Expense Adjustments				(70,655)	335,723	(15,464)	(16,215)	(188,524)	(408,763)
Total Operating Expenses		TOE		11,973,143	15,937,301	5,154,638	27,172,011	13,888,912	66,667,462
Net Operating Income - Pro-Forma				1,497,732	2,208,552	592,018	4,841,853	1,517,341	5,301,285
Net Cost Rate Base				26,366,448	37,554,515	11,275,273	56,048,865	31,440,097	157,192,049
Less: ECR Rate Base				3,758,734	5,304,407	1,569,879	7,896,100	4,864,423	22,761,795
Adjusted Net Cost Rate Base				22,607,714	32,250,109	9,705,393	50,152,765	26,575,675	134,430,254
Rate of Return				6.62%	6.85%	6.10%	9.26%	5.71%	3.94%

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma									
Operating Expenses									
Operation and Maintenance Expenses									
Depreciation and Amortization Expenses									
Accretion Expense									
Property and Other Taxes									
Amortization of Investment Tax Credit									
Other Expenses									
State and Federal Income Taxes									
Specific Assignment of Interruptible Credit									
Allocation of Interruptible Credits									
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery									
Remove ECR expenses									
Eliminate brokered sales expenses									
Eliminate DSM Expenses									
Year end Expense adjustment									
Adjustment to annualize depreciation expense									
Depreciation adjustment									
Labor adjustment									
Adjustment for pension and post Ret Exp. (See Functional Assignment)									
Storm damage adjustment									
Adjustment to eliminate advertising expense (See Functional Assignment)									
Amortization of rate case expenses									
Amortization of ESM audit expenses									
Remove one-utility cost (See Functional Assignment)									
Adjustment for injuries and damages (See Functional Assignment)									
Adjustment for VDT net savings to shareholders									
Adjustment for merger savings									
Adjustment for merger amortization expenses									
MISO Schedule 10 one time credit									
Adjustment cumulative effect of accounting change									
Adjustment for IT staff reduction									
Remove Alstom Expenses									
Adjustment for obsolete inventory write-off									
Adjustment for corporate office lease									
Adjustment for carbide line write-off									
Adjustment for Crane Run repair refund									
VDT Amortization and Surcredit									
Total Expense Adjustments									
Total Operating Expenses									
Net Operating Income - Pro-Forma									
Net Cost Rate Base									
Less: ECR Rate Base									
Adjusted Net Cost Rate Base									
Rate of Return									

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
<u>Taxable Income Pro-Forma</u>									
Total Operating Revenue				\$ 710,260,314	\$ 269,351,484	\$ 951,734	\$ 98,302,436	\$ 8,206,109	\$ 123,517,089
Operating Expenses				\$ 614,812,048	\$ 255,357,328	\$ 1,624,920	\$ 72,952,169	\$ 6,690,636	\$ 98,672,560
Interest Expense		INTEXP		\$ 24,725,164	\$ 11,316,450	\$ 80,993	\$ 2,848,632	\$ 226,012	\$ 3,695,288
Interest Synchronization Adjustment		INTEXP		\$ (99,001)	\$ (44,854)	\$ (321)	\$ (11,291)	\$ (896)	\$ (14,647)
Taxable Income		TXINCPF		\$ 70,821,103	\$ 2,722,560	\$ (753,668)	\$ 22,512,826	\$ 1,290,356	\$ 21,163,686

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Taxable Income Pro-Forma									
Total Operating Revenue				\$ 13,470,875 \$	18,145,853 \$	5,746,656 \$	31,813,865 \$	15,406,253 \$	73,968,746
Operating Expenses				\$ 11,269,040 \$	14,888,342 \$	4,884,158 \$	24,771,967 \$	13,217,492 \$	66,763,084
Interest Expense		INTEXP		\$ 385,986 \$	552,203 \$	165,007 \$	850,447 \$	457,553 \$	2,295,350
Interest Synchronization Adjustment			INTEXP	\$ (1,530) \$	(2,189) \$	(654) \$	(3,371) \$	(1,814) \$	(9,114)
Taxable Income		TXINCFP		\$ 1,817,379 \$	2,707,496 \$	698,145 \$	6,194,822 \$	1,733,022 \$	4,915,416

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Taxable Income Pre-Forma									
Total Operating Revenue				\$ 2,463,561	\$ 5,449,033	\$ 189,729	\$ 6,611,847	\$ 677,520	\$ 35,987,524
Operating Expenses				\$ 1,991,050	\$ 4,661,101	\$ 196,137	\$ 5,437,521	\$ 517,060	\$ 30,917,453
Interest Expense		INTEXP		\$ 72,566	\$ 318,078	\$ 7,877	\$ 400,165	\$ 16,901	\$ 1,031,857
Interest Synchronization Adjustment		INTEXP		\$ (288)	\$ (1,261)	\$ (30)	\$ (1,586)	\$ (67)	\$ (4,050)
Taxable Income		TXINCPF		\$ 400,233	\$ 471,115	\$ (14,055)	\$ 775,747	\$ 143,607	\$ 4,042,304

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Cost of Service Summary -- Pro-Forma (Proposed Rates)									
Operating Revenues									
Total Operating Revenue -- Actual				\$ 710,250,314	\$ 269,351,484	\$ 951,734	\$ 99,302,436	\$ 8,205,108	\$ 123,517,089
Pro-Forma Adjustments:									
To Reflect Proposed Increase to Ultimate Consumers				\$ 63,631,992	\$ 26,277,410	\$ 156,774	\$ 8,974,815	\$ 767,146	\$ 10,828,904
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	410,061	305,264		104,713	2	28
Total Pro-Forma Operating Revenue				\$ 774,302,366	\$ 295,934,178	\$ 1,108,508	\$ 107,391,964	\$ 8,973,256	\$ 134,346,021
Operating Expenses									
Total Operating Expenses				\$ 634,415,478	\$ 249,997,752	\$ 1,247,854	\$ 80,694,130	\$ 7,245,968	\$ 106,326,488
Total Pro-Forma Adjustments				7,834,614	6,414,371	85,001	980,166	(65,412)	545,544
Incremental Income Taxes				26,105,718	10,836,010	63,906	3,701,124	312,716	4,414,241
Total Pro-Forma Operating Expenses				\$ 668,355,810	\$ 267,248,133	\$ 1,396,761	\$ 85,375,420	\$ 7,503,271	\$ 111,286,273
Net Operating Income -- Pro-Forma				\$ 105,946,556	\$ 28,686,045	\$ (288,253)	\$ 22,006,543	\$ 1,469,985	\$ 23,059,748
Net Cost Rate Base				\$ 1,474,440,405	\$ 680,792,737	\$ 5,073,418	\$ 170,907,302	\$ 13,275,807	\$ 216,834,575
Rate of Return				7.19%	4.21%	-5.68%	12.85%	11.07%	10.63%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary - Pro-Forms (Proposed Rates)									
Operating Revenues									
Total Operating Revenue - Actual				\$ 13,470,875	\$ 18,145,853	\$ 5,746,656	\$ 31,813,865	\$ 15,406,253	\$ 73,968,746
Pro-Forma Adjustments:									
To Reflect Proposed Increase to Ultimate Consumers				\$ 988,222	\$ 1,124,365	\$ 745,164	\$ 2,969,530	\$ 949,877	\$ 5,215,408
To Reflect Proposed Increase in Miscellaneous Charges			MISCOR	3	4	1	7	3	16
Total Pro-Forma Operating Revenue				\$ 14,459,100	\$ 19,270,222	\$ 6,491,821	\$ 34,783,402	\$ 16,356,133	\$ 79,184,170
Operating Expenses									
Total Operating Expenses				\$ 12,043,788	\$ 15,601,578	\$ 5,170,103	\$ 27,188,226	\$ 14,077,437	\$ 69,076,245
Total Pro-Forma Adjustments				(70,655)	335,723	(16,464)	(16,215)	(188,524)	(408,783)
Incremental Income Taxes				402,804	458,331	303,755	1,210,484	387,203	2,125,984
Total Pro-Forma Operating Expenses				\$ 12,375,937	\$ 16,395,632	\$ 5,456,393	\$ 28,382,496	\$ 14,276,116	\$ 70,793,446
Net Operating Income - Pro-Forma				\$ 2,083,123	\$ 2,874,590	\$ 1,033,428	\$ 6,400,906	\$ 2,080,018	\$ 8,390,724
Net Cost Rate Base				\$ 22,607,714	\$ 32,250,109	\$ 9,705,393	\$ 50,152,765	\$ 26,575,675	\$ 134,430,254
Rate of Return				9.21%	8.81%	10.65%	12.76%	7.83%	6.24%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Operating Revenues									
Total Operating Revenue -- Actual				\$ 710,260,314	\$ 269,351,484	\$ 951,734	\$ 98,302,436	\$ 8,206,108	\$ 123,517,089
Pro-Forma Adjustments:									
Increase to Ultimate Consumers Required to Produce Equalized RORs				\$ 83,631,992	\$ 60,433,005	\$ 1,258,805	\$ (7,443,982)	\$ (104,015)	\$ (1,796,745)
To Reflect Proposed Increase in Miscellaneous Charges			MISCOR	410,061	305,284		104,713	2	28
Total Pro-Forma Operating Revenue				\$ 774,302,366	\$ 330,089,773	\$ 2,210,539	\$ 90,963,187	\$ 8,102,095	\$ 121,720,372
Operating Expenses									
Total Operating Expenses				\$ 634,415,478	\$ 249,997,752	\$ 1,247,854	\$ 80,694,130	\$ 7,245,968	\$ 106,326,489
Total Pro-Forma Adjustments				7,834,614	6,414,371	86,001	980,166	(65,412)	545,544
Incremental Income Taxes				26,105,718	24,758,991	513,132	(2,991,727)	(42,399)	(732,403)
Total Pro-Forma Operating Expenses				\$ 668,355,810	\$ 281,171,114	\$ 1,845,987	\$ 78,682,569	\$ 7,148,156	\$ 106,139,629
Net Operating Income -- Pro-Forma				\$ 105,946,556	\$ 48,918,658	\$ 364,553	\$ 12,280,618	\$ 953,939	\$ 15,580,743
Net Cost Rate Base				\$ 1,474,440,405	\$ 680,792,737	\$ 5,073,418	\$ 170,907,302	\$ 13,275,807	\$ 216,634,575
Rate of Return				7.19%	7.19%	7.19%	7.19%	7.19%	7.19%

Adjusted Revenue at Current Rates				\$ 561,367,938	\$ 213,814,897	\$ 722,586	\$ 81,284,688	\$ 6,404,249	\$ 97,684,212
Increase (Decrease) Required to Produce Levelized RORs				\$ 63,631,992	\$ 60,433,005	\$ 1,258,805	\$ (7,443,982)	\$ (104,015)	\$ (1,796,745)
% Increase (Decrease) Required to Produce Levelized RORs				11.34%	28.26%	174.21%	-9.16%	-1.62%	-1.84%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Cost of Service Summary - Pro-Forma (Equalized RORs)									
Operating Revenues									
Total Operating Revenue - Actual				\$ 13,470,875	\$ 18,145,853	\$ 5,746,856	\$ 31,813,865	\$ 15,406,253	\$ 73,988,746
Pro-Forma Adjustments:									
Increase to Ultimate Consumers Required to Produce Equalized RORs				\$ 213,978	\$ 183,655	\$ 177,875	\$ (1,752,479)	\$ 662,199	\$ 7,357,361
To Reflect Proposed Increase in Miscellaneous Charges			MISCOR	\$ 3	\$ 4	\$ 1	\$ 7	\$ 3	\$ 16
Total Pro-Forma Operating Revenue				\$ 13,684,856	\$ 18,329,512	\$ 5,924,532	\$ 30,061,393	\$ 16,068,455	\$ 81,326,123
Operating Expenses									
Total Operating Expenses				\$ 12,043,798	\$ 15,601,578	\$ 5,170,103	\$ 27,188,226	\$ 14,077,437	\$ 69,076,245
Total Pro-Forma Adjustments				(70,655)	385,723	(15,464)	(16,215)	(188,524)	(408,783)
Incremental Income Taxes				87,226	74,865	72,508	(714,387)	269,936	2,999,117
Total Pro-Forma Operating Expenses				\$ 12,060,369	\$ 16,012,166	\$ 5,227,147	\$ 26,457,644	\$ 14,158,848	\$ 71,666,579
Net Operating Income - Pro-Forma				\$ 1,624,487	\$ 2,317,346	\$ 697,385	\$ 3,603,749	\$ 1,909,607	\$ 9,659,544
Net Cost Rate Base				\$ 22,607,714	\$ 32,250,109	\$ 9,705,393	\$ 50,152,765	\$ 26,575,675	\$ 134,430,254
Rate of Return				7.19%	7.19%	7.19%	7.19%	7.15%	7.19%
Adjusted Revenue at Current Rates									
Adjusted Revenue at Current Rates				\$ 10,405,364	\$ 14,233,683	\$ 4,447,206	\$ 25,250,571	\$ 11,196,870	\$ 55,278,422
Increase (Decrease) Required to Produce Levelized RORs				\$ 213,978	\$ 183,655	\$ 177,875	\$ (1,752,479)	\$ 662,199	\$ 7,357,361
% Increase (Decrease) Required to Produce Levelized RORs				2.06%	1.29%	4.00%	-6.84%	5.91%	13.31%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Cost of Service Summary -- Pro-Forma (Equalized RORs)									
Operating Revenues									
Total Operating Revenue -- Actual				\$ 2,463,561	\$ 5,449,033	\$ 189,729	\$ 6,611,847	\$ 677,520	\$ 35,987,524
Pro-Forma Adjustments:									
Increase to Ultimate Consumers Required to Produce Equalized RORs				\$ (15,322)	\$ 1,429,160	\$ 56,388	\$ 1,625,669	\$ (55,544)	\$ 1,401,964
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	\$ 1	\$	\$	\$	\$	\$
Total Pro-Forma Operating Revenue				\$ 2,448,240	\$ 6,878,194	\$ 246,117	\$ 8,237,515	\$ 621,976	\$ 37,389,487
Operating Expenses									
Total Operating Expenses				\$ 2,144,648	\$ 4,634,894	\$ 189,823	\$ 5,463,102	\$ 571,189	\$ 32,742,245
Total Pro-Forma Adjustments				1,463	208,730	869	274,965	1,528	(258,693)
Incremental Income Taxes				(6,245)	582,574	22,986	662,678	(22,642)	571,488
Total Pro-Forma Operating Expenses				\$ 2,139,866	\$ 5,426,198	\$ 213,677	\$ 6,400,745	\$ 550,075	\$ 33,055,041
Net Operating Income -- Pro-Forma				\$ 308,375	\$ 1,451,996	\$ 32,439	\$ 1,836,771	\$ 71,901	\$ 4,334,447
Net Cost Rate Base				\$ 4,291,597	\$ 20,207,178	\$ 451,454	\$ 25,562,029	\$ 1,000,633	\$ 60,321,764
Rate of Return				7.19%	7.19%	7.15%	7.19%	7.19%	7.19%
Adjusted Revenue at Current Rates									
Increase (Decrease) Required to Produce Levelized RORs				\$ 1,945,496	\$ 4,777,509	\$ 138,741	\$ 5,908,023	\$ 543,908	\$ 27,331,513
% Increase (Decrease) Required to Produce Levelized RORs				-0.79%	29.91%	40.64%	27.52%	-10.21%	5.13%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate P	Water-Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class		E01	Energy	1,000,000	0.335705	0.001519	0.116501	0.013239	0.179659
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	1,000,000	0.85108	0.01573	0.10236	0.00011	0.00652
Customer Services -- Weighted Cost of Services		C02		1,000,000	0.589169	-	0.168740	-	0.180011
Meter Costs -- Weighted Cost of Meters		C03		1,000,000	0.57566	0.00976	0.32093	0.00686	0.05334
Lighting Systems -- Lighting Customers		C04		1,000,000	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05		1,000,000	0.79959	-	0.10579	0.00105	0.06123
Marketing/Economic Development		C06		1,000,000	0.85106	0.01573	0.10236	0.00011	0.00652
Rev		R01		578,911,821	221,928,690	752,899	84,108,308	6,616,784	99,947,133
Energy (Loss Adjusted)		Energy		11,540,343,760	3,847,709,782	17,406,313	1,335,286,850	154,967,220	2,059,176,673
				12,220,825,387	4,102,527,308	18,559,059	1,423,717,244	161,783,728	2,196,547,225
O&M Customer Allocators									
Customers (Monthly Bills)				4,867,437	4,042,669	74,729	486,219	531	30,959
Average Customers (Bills/12)				406,620	336,889	6,227	40,518	44	2,580
Average Customers (Lighting = Lights)				468,346	336,889	6,227	40,518	44	2,580
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		421,325	336,889	-	44,570	443	25,799
Street Lighting		Cust04		57,069,712	-	-	-	-	-
Average Customers		Cust01		468,346	336,889	6,227	40,518	44	2,580
Customers (Lighting = 9 Lights per Cust)		Cust06		395,845	336,889	6,227	40,518	44	2,580
Average Secondary Customers		Cust07		395,692	336,889	6,227	40,518	44	2,580
Average Primary Customers		Cust08		395,838	336,889	6,227	40,518	44	2,580
Plant Customer Allocators									
Year End Customers				389,473	338,772	6,145	40,384	44	2,604
Year End Customers (Lighting = Lights)				470,187	338,772	6,145	40,384	44	2,604
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		428,370	338,772	-	44,422	440	26,040
Street Lighting		YECust04		57,069,712	-	-	-	-	-
Year End Customers		YECust01		470,187	338,772	6,145	40,384	44	2,604
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		397,555	338,772	6,145	40,384	44	2,604
Year End Secondary Customers		YECust07		397,403	338,772	6,145	40,384	44	2,604
Year End Primary Customers		YECust08		397,548	338,772	6,145	40,384	44	2,604
Demand Allocators									
Maximum Class Non-Coincident Peak Demands		NCP		2,817,042	1,216,188	11,205	394,863	33,422	480,489
Maximum Class Demands (Primary)		NCP		2,817,042	1,216,188	11,205	394,863	33,422	480,489
Sum of the Individual Customer Demands (Secondary)		SICD		5,643,480	3,875,425	52,302	1,113,941	32,180	543,850
Summer Peak Period Demand Allocator		SCP		2,726,426	1,170,520	1,986	398,845	32,180	484,136
Winter Peak Period Demand Allocator		WCP		1,804,723	846,640	3,669	144,807	14,341	289,801
Base Demand Allocator		BDEM		1,395,049	468,325	2,119	162,525	18,468	250,633

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD Primary	Rate LC-TOD Secondary	Rate LP Primary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class		E01	Energy	0.022334	0.026959	0.009536	0.048321	0.031531	0.136460
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00003	0.00013	0.00010	0.00089	-	0.00011
Customer Services -- Weighted Cost of Services		C02		-	0.003454	-	0.058886	-	-
Meter Costs -- Weighted Cost of Meters		C03		0.00175	0.00103	0.00684	0.00832	0.00512	0.00701
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00049	0.00239	0.00098	0.00836	0.00029	0.00212
Marketing/Economic Development		C06	Cust06	0.00003	0.00013	0.00010	0.00089	0.00002	0.00011
Rev		R01		10,725,254	14,077,432	4,578,627	25,844,309	11,527,884	56,955,670
Energy (Loss Adjusted)		Energy		261,433,800	308,993,871	111,622,714	553,836,275	376,359,726	1,597,360,760
				272,933,429	329,457,227	116,532,637	590,514,506	385,334,191	1,667,623,501
O&M Customer Allocators									
Average Customers (Monthly Bills)				123	604	494	4,225	73	536
Average Customers (Bills/12)				10	50	41	352	6	45
Weighted Average Customers (Lighting = Lights)				10	50	41	352	6	45
Street Lighting				205	1,007	412	3,521	122	893
Average Customers				10	50	41	352	6	45
Average Customers (Lighting = 9 Lights per Cust)				10	50	41	352	6	45
Average Secondary Customers				10	50	41	352	6	45
Average Primary Customers				10	50	41	352	6	45
Plant Customer Allocators									
Year End Customers				10	52	41	354	6	45
Weighted Year End Customers (Lighting = Lights)				10	52	41	354	6	45
Street Lighting				200	1,040	410	3,540	120	900
Year End Customers				10	52	41	354	6	45
Year End Customers (Lighting = 9 Lights per Cust)				10	52	41	354	6	45
Year End Secondary Customers				10	52	41	354	6	45
Year End Primary Customers				10	52	41	354	6	45
Demand Allocators									
Maximum Class Non-Coincident Peak Demands		NCP		54,040	64,724	26,007	118,658	-	265,784
Maximum Class Demands (Primary)		NCP		54,040	64,724	26,007	118,658	-	265,784
Sum of the Individual Customer Demands (Secondary)		SICD		51,181	71,464	23,195	141,540	46,871	209,163
Summer Peak Period Demand Allocator		SCP		27,721	65,465	10,440	108,547	35,477	210,020
Winter Peak Period Demand Allocator		WCP		31,157	49,577	13,303	87,410	43,988	190,368
Base Demand Allocator		BDEM			37,609				

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Allocation Factors									
Energy Allocation Factors									
Energy Usage by Class		E01	Energy	0.003735	0.004484	0.000348	0.004658	0.001001 \$	0
Customer Allocation Factors									
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00003	0.01111	0.00003	0.01151	0.00024 \$	0
Customer Services -- Weighted Cost of Services		C02		0.002064	-	0.000292	-	0.001384 \$	0
Merit Costs -- Weighted Cost of Meters		C03		0.00031	-	0.00020	-	0.00137 \$	0
Lighting Systems -- Lighting Customers		C04	Cust04	0.41913	0.41913	0.00003	0.58087	0.00023 \$	0
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00060	0.00814	0.00003	0.00843	0.00023 \$	0
Marketing/Economic Development		C06	Cust06	0.00003	0.01111	0.00003	0.01151	0.00024 \$	0
Rev		R01		2,001,353	4,926,961	143,948	6,070,218	553,855 \$	28,152,498
Energy				42,810,915	51,387,207	3,992,315	53,993,652	11,472,338 \$	753,123,349
Energy (Loss Adjusted)				45,646,101	54,801,026	4,256,709	56,929,687	12,232,102 \$	782,229,707
O&M Customer Allocators									
Customers (Monthly Bills)				151	19,818	1,494	194,370	10,370 \$	72
Average Customers (Bills/12)				13	1,652	125	16,198	864 \$	6
Average Customers (Lighting = Lights)				13	39,577	125	40,998	864 \$	6
Weighted Average Customers (Lighting =9 Lights per Cust)				252	3,430	14	3,553	96 \$	120
Street Lighting				-	23,919,646	-	33,150,066	884 \$	6
Average Customers				13	39,577	125	40,998	884 \$	6
Average Customers (Lighting = 9 Lights per Cust)				13	4,397	14	4,555	96 \$	6
Average Secondary Customers				13	4,397	14	4,555	96 \$	6
Average Primary Customers				13	4,397	14	4,555	96 \$	5
Plant Customer Allocators									
Year End Customers				13	-	124	-	873 \$	6
Year End Customers (Lighting = Lights)				13	39,601	124	41,113	873 \$	6
Weighted Year End Customers (Lighting =9 Lights per Cust)				260	3,432	14	3,563	97 \$	120
Street Lighting				-	23,919,646	-	33,150,066	873 \$	6
Year End Customers				13	39,601	124	41,113	873 \$	6
Year End Customers (Lighting = 9 Lights per Cust)				13	4,400	14	4,568	97 \$	6
Year End Secondary Customers				13	4,400	14	4,568	97 \$	6
Year End Primary Customers				13	4,400	14	4,568	97 \$	5
Demand Allocators									
Maximum Class Non-Coincident Peak Demands				14,373	13,463	1,209	14,218	1,493 \$	106,705
Maximum Class Demands (Primary)				14,373	13,463	1,209	14,218	1,493 \$	106,705
Sum of the Individual Customer Demands (Secondary)				15,882	12,894	1,157	13,606	1,429 \$	-
Summer Peak Period Demand Allocator				9,361	-	-	-	1,300 \$	123,686
Winter Peak Period Demand Allocator				4,723	12,854	1,037	13,323	1,379 \$	78,873
Base Demand Allocator				5,211	6,256	486	6,489	1,396 \$	89,296

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate R	Water Heating Rate WH	General Service Rate GS	Rate LC Primary	Rate LC Secondary
Production Allocation									
Production Residual Winter Demand Allocator		PPWDRA		1,804,723	846,640	3,689	144,807	14,341	289,801
Production Winter Demand Costs				\$ 33,237,418					
Customer Specific Assignment									
Production Winter Demand Residual		PPWDT	PPWDRA	\$ 33,237,418	15,582,491	67,572	2,666,897	264,117	5,337,239
Production Winter Demand Total		PPWDA	PPWDT	\$ 33,237,418	15,582,491	67,572	2,666,897	264,117	5,337,239
Production Winter Demand Allocator				\$ 1,000,000	0.46912	0.00203	0.08024	0.00795	0.16058
Production Residual Summer Demand Allocator		PPSDRA		2,726,426	1,170,520	1,986	398,845	32,180	484,136
Production Summer Demand Costs				\$ 21,994,739					
Customer Specific Assignment									
Production Summer Demand Residual		PPSDT	PPSDRA	\$ 21,994,739	9,442,870	16,018	3,217,582	259,604	3,905,644
Production Summer Demand Total		PPSDA	PPSDT	\$ 21,994,739	9,442,870	16,018	3,217,582	259,604	3,905,644
Production Summer Demand Allocator				\$ 1,000,000	0.42932	0.00073	0.14829	0.01180	0.17757
Production Residual Base Demand Allocator		PPBDRA		1,385,049	468,325	2,119	162,525	18,468	250,633
Production Base Demand Costs				\$ 27,923,756					
Customer Specific Assignment									
Production Base Demand Residual		PPBDT	PPBDRA	\$ 27,923,756	9,374,150	42,407	3,253,150	369,671	5,016,758
Production Base Demand Total		PPBDA	PPBDT	\$ 27,923,756	9,374,150	42,407	3,253,150	369,671	5,016,758
Production Base Demand Allocator				\$ 1,000,000	0.33571	0.00152	0.11650	0.01324	0.17966

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LC-TOD		Rate LP Primary	Rate LC-TOD Secondary	Rate LP Secondary	Rate LP-TOD Transmission	Rate LP-TOD Primary
				Primary	Secondary					
Production Allocation										
Production Residual Winter Demand Allocator		PPWDRA		27,721	49,577	10,440		55,477	40,041	210,020
Production Winter Demand Costs										0
Customer Specific Assignment										
Production Winter Demand Residual		PPWDT		510,535 \$	913,055 \$	192,273 \$		1,021,715 \$	737,431 \$	3,867,919
Production Winter Demand Total		PPWDA		510,535 \$	913,055 \$	192,273 \$		1,021,715 \$	737,431 \$	3,867,919
Production Winter Demand Allocator		PPWDT		0.01536	0.02747	0.00578		0.03074	0.02219	0.11637
Production Residual Summer Demand Allocator		PPSDRA		51,181	85,455	23,195		108,547	46,871	209,163
Production Summer Demand Costs										0
Customer Specific Assignment										
Production Summer Demand Residual		PPSDRA		412,888 \$	528,044 \$	187,120 \$		875,677 \$	378,117 \$	1,687,368
Production Summer Demand Total		PPSDA		412,888 \$	528,044 \$	187,120 \$		875,677 \$	378,117 \$	1,687,368
Production Summer Demand Allocator		PPSDT		0.01877	0.02401	0.00851		0.03881	0.01719	0.07672
Production Residual Base Demand Allocator		PPBDRA		31,157	37,809	13,303		67,410	43,988	190,368
Production Base Demand Costs										0
Customer Specific Assignment										
Production Base Demand Residual		PPBDRA		623,645 \$	752,800 \$	266,274 \$		1,349,308 \$	880,477 \$	3,810,469
Production Base Demand Total		PPBDA		623,645 \$	752,800 \$	266,274 \$		1,349,308 \$	880,477 \$	3,810,469
Production Base Demand Allocator		PPBDT		0.02233	0.02696	0.00954		0.04832	0.03153	0.13646

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study

Class Allocation

12 Months Ended

September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Production Allocation									
Production Residual Winter Demand Allocator		PPWDRA		4,723	12,854	1,037	13,323	1,379	78,873
Production Winter Demand Costs				0					
Customer Specific Assignment				86,983	236,731	19,098	245,368	25,397	1,452,597
Production Winter Demand Residual		PPWDT		86,983	236,731	19,098	245,368	25,397	1,452,597
Production Winter Demand Total		PPWDA		86,983	236,731	19,098	245,368	25,397	1,452,597
Production Winter Demand Allocator		PPWDT		0.00262	0.00712	0.00057	0.00738	0.00076	0
Production Residual Summer Demand Allocator		PPSDRA		9,351				1,300	123,666
Production Summer Demand Costs				0					
Customer Specific Assignment				75,516				10,487	997,805
Production Summer Demand Residual		PPSDTA		75,516				10,487	997,805
Production Summer Demand Total		PPSDA		75,516				10,487	997,805
Production Summer Demand Allocator		PPSDT		0.00343				0.00048	0
Production Residual Base Demand Allocator		PPBDRA		5,211	6,256	486	6,499	1,396	88,296
Production Base Demand Costs				0					
Customer Specific Assignment				104,300	125,219	9,726	130,083	27,950	1,787,371
Production Base Demand Residual		PPBDTA		104,300	125,219	9,726	130,083	27,950	1,787,371
Production Base Demand Total		PPBDA		104,300	125,219	9,726	130,083	27,950	1,787,371
Production Base Demand Allocator		PPBDT		0.00374	0.00448	0.00035	0.00466	0.00100	0

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Rate LP-TOD Secondary	Street Lighting Rate PSL	Street Lighting Rate SLE	Street Lighting Rate OL	Street Lighting Rate TLE	Special Contracts
Storm Damage Allocator		SDALL							
Distribution O&M				1,451,021.43	4,319,332.96	130,363.99	4,506,759.70	243,194.43	7,948,956
Revenue Adjustment Allocators									
Other Electric Revenue									
Revenue related									
Production related									
Transmission related									
Energy related									
Customer related									
Specific assignment									
Total Other Revenue allocator									
Forfeited Discounts									
Misc Revenue Allocator									
Off-System Sales Allocator									
Off-System Sales									
Less: Adjustment to Reallocate Expenses									
Costs allocated on Energy to be reallocated on RBPPT									
Net Adjustment									
Off-System Sales Allocator									
Expense Adjustment Allocators									
Interruptible Credit Allocator (Winter & Summer Peak Prod Plant)									
O&M less fuel									
Base Rate Revenue at Current Rates									
CSR Avoided Cost									
Interruptible Demands									
Avoided Cost per kW									
Avoided Cost									
VDT Revenue									

Seelye Rebuttal Exhibit 5

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy Inter.	Peak	Base	Production Energy Inter.	Peak
				Base	Inter.					
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	\$ 38,628	8,824	8,122	-	5,375	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	83,453	14,742	17,548	-	11,612	-	-	-
303.00 SOFTWARE	P302	PT&D	18,795,647	3,320,843	3,952,177	-	2,615,339	-	-	-
Total Intangible Plant	PINT		\$ 18,917,728	\$ 3,341,909	\$ 3,977,847	-	\$ 2,632,326	\$ -	-	-
Steam Production Plant										
Total Steam Production Plant	P-STPR	F017	\$ 1,079,124,848	362,370,124	431,326,202	-	285,428,522	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	\$ 9,257,399	3,108,634	3,700,182	-	2,448,562	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	\$ 305,780,697	102,664,479	122,224,468	-	80,881,610	-	-	-
Total Production Plant	PPRTL		\$ 1,394,172,833	\$ 468,163,237	\$ 557,250,881	\$ -	\$ 368,758,714	\$ -	\$ -	\$ -
Transmission										
KENTUCKY SYSTEM PROPERTY	P360	F011	\$ 368,374,879	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	7,441,831	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 375,816,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	\$ 94,917,764	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	317,196,334	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	57,868,132	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	4,870,008	-	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	202,497,952	-	-	-	-	-	-	-
369-SERVICES	P369	F006	77,810,644	-	-	-	-	-	-	-
370-METERS	P370	F007	58,686,827	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	17,400,456	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	49,500,080	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 880,168,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Prod., Trans. and Dist Plant	PT&D		\$ 2,690,157,061	\$ 468,163,237	\$ 557,250,881	\$ -	\$ 368,758,714	\$ -	\$ -	\$ -

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Transmission Demand		Peak	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		Customer
			Base	Inter.				Specific	Demand	
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	1,839	2,189	1,449	-	1,375	1,361	2,979	
302.00 FRANCHISE AND CONSENTS	P301	PT&D	3,974	4,730	3,130	-	2,970	2,840	6,436	
303.00 SOFTWARE	P302	PT&D	895,039	1,065,357	704,996	-	666,928	662,239	1,449,468	
Total Intangible Plant	PINT		\$ 900,852	\$ 1,072,277	\$ 709,575	\$ -	\$ 673,272	\$ 666,541	\$ 1,458,862	
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	FHDPR	F017	-	-	-	-	-	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission										
KENTUCKY SYSTEM PROPERTY	P350	F011	123,700,117	147,239,239	97,435,023	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	2,498,967	2,874,500	1,969,364	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 126,199,084	\$ 150,213,739	\$ 99,403,388	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	84,317,764	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	73,294,310	167,014,902	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	20,080,404	37,357,822	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	-
Total Distribution Plant	FDIST		\$ -	\$ -	\$ -	\$ -	\$ 84,317,764	\$ 93,374,713	\$ 204,372,724	\$ -
Total Prod., Trans. and Dist Plant	PT&D		\$ 126,199,084	\$ 150,213,739	\$ 99,403,388	\$ -	\$ 84,317,764	\$ 93,374,713	\$ 204,372,724	\$ -

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	544	783	1,418	1,606	1,134	855	975
302.00 FRANCHISE AND CONSENTS	P301	PT&D	743	1,692	3,063	3,467	2,450	1,848	2,107
303.00 SOFTWARE	P302	PT&D	167,433	381,062	689,911	780,800	551,855	416,222	474,477
Total Intangible Plant	PINT		\$ 168,621	\$ 383,537	\$ 694,392	\$ 786,872	\$ 555,439	\$ 418,925	\$ 477,559
Steam Production Plant									
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-
Hydraulic Production Plant									
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-
Other Production Plant									
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-
Total Production Plant	PPRTL		-	-	-	-	-	-	-
Transmission									
KENTUCKY SYSTEM PROPERTY	P350	F011	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution									
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	23,450,572	53,438,550	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	157,287	292,619	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	2,284,521	2,585,487	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	84,961,754	107,506,169	-	-	-
368-SERVICES	P368	F006	-	-	-	-	77,810,644	-	-
370-METERS	P370	F007	-	-	-	-	58,686,627	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	17,400,456	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	49,500,090	-
Total Distribution Plant	PDIST		\$ 23,607,860	\$ 53,729,169	\$ 97,276,315	\$ 110,091,655	\$ 77,810,644	\$ 58,686,627	\$ 68,900,546
Total Prod., Trans., and Dist Plant	PT&D		\$ 23,607,860	\$ 53,729,169	\$ 97,276,315	\$ 110,091,655	\$ 77,810,644	\$ 58,686,627	\$ 68,900,546

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense			Customer Service & Info.			Sales Expense		
Plant in Service											
Intangible Plant											
301.00 ORGANIZATION	P301	PT&D	-	-	-	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-	-	-	-	-	-	-
303.00 SOFTWARE	P302	PT&D	-	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		\$	-	\$	-	-	\$	-	-	-
Steam Production Plant											
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-	-
Hydraulic Production Plant											
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-	-
Other Production Plant											
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$	-	\$	-	-	\$	-	-	-
Transmission											
KENTUCKY SYSTEM PROPERTY	P360	F011	-	-	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P362	F011	-	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$	-	\$	-	-	\$	-	-	-
Distribution											
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	-	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$	-	\$	-	-	\$	-	-	-
Total Prod, Trans, and Dist Plant	FT&D		\$	-	\$	-	-	\$	-	-	-

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	
				Base	Peak	Base	Peak
Plant in Service (Continued)							
General Plant							
Total General Plant	PGP	PT&D	\$ 100,450,528	17,745,078	21,121,822	13,977,288	
TOTAL COMMON PLANT	PCOM	PT&D	\$ -	-	-	-	
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	\$ -	-	-	-	
106.00 PLANT HELD FOR FUTURE USE	P105	PDIST	\$ -	-	-	-	
OTHER	PDIST	PDIST	\$ -	-	-	-	
Total Plant in Service	TPIS		\$ 2,769,525,318	\$ 489,250,226	\$ 562,350,551	\$ 385,366,328	\$ -
Construction Work in Progress (CWIP)							
CWIP Production	CWIP1	F017	\$ 240,113,351	80,630,063	95,973,307	63,505,981	
CWIP Transmission	CWIP2	F011	10,684,708	-	-	-	
CWIP Distribution Plant	CWIP3	PDIST	42,397,698	-	-	-	
CWIP General Plant	CWIP4	PT&D	3,320,952	586,662	698,300	462,097	
RWIP	CWIP5	F004	-	-	-	-	
Total Construction Work in Progress	TCWIP		\$ 286,516,710	\$ 81,216,726	\$ 96,671,606	\$ 63,972,079	\$ -
Total Utility Plant			\$ 3,066,042,028	\$ 570,466,951	\$ 679,022,157	\$ 449,340,408	\$ -

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Description	Name	Functional Vector	Transmission Demand Inter.			Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines	
			Base	Inter.	Peak			Specific Demand	Customer
Plant in Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	4,783,401	5,693,643	3,767,748	-	3,574,984	3,539,239	7,746,465
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	FDIST	-	-	-	-	-	-	-
OTHER		PDIST	-	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 131,883,337	\$ 156,979,660	\$ 103,880,711	\$ -	\$ 98,566,020	\$ 97,580,463	\$ 213,576,071
Construction Work in Progress (CWIP)									
CWIP Production		F017	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	3,587,925	4,270,678	2,826,105	-	-	-	-
CWIP Distribution Plant	CWIP3	FDIST	-	-	-	-	4,543,287	4,497,860	9,844,635
CWIP General Plant	CWIP4	PT&D	158,142	188,235	124,564	-	118,161	117,009	256,103
RWIP	CWIP5	F004	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 3,746,067	\$ 4,458,913	\$ 2,950,669	\$ -	\$ 4,661,478	\$ 4,614,870	\$ 10,100,738
Total Utility Plant			\$ 135,629,404	\$ 161,438,573	\$ 106,831,380	\$ -	\$ 103,227,498	\$ -	\$ 223,676,809

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Plant in Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	894,823	2,036,530	3,687,124	4,172,872	2,949,305	2,224,455	2,585,772
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	-	-	-
OTHER		PDIST	-	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 24,871,204	\$ 56,149,236	\$ 101,657,830	\$ 116,050,399	\$ 81,315,398	\$ 61,328,987	\$ 68,913,878
Construction Work in Progress (CWIP)									
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	1,137,181	2,588,134	4,685,601	5,303,116	3,748,139	2,826,935	3,222,600
CWIP General Plant	CWIP4	PT&D	29,563	67,328	121,898	137,958	97,506	73,541	63,834
RWIP	CWIP5	F004	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 1,166,774	\$ 2,655,463	\$ 4,807,499	\$ 5,441,073	\$ 3,845,645	\$ 2,900,476	\$ 3,305,434
Total Utility Plant			\$ 25,837,978	\$ 58,804,700	\$ 106,465,329	\$ 120,491,472	\$ 85,161,033	\$ 64,230,464	\$ 73,220,311

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service (Continued)					
General Plant					
Total General Plant	PGP	PT&D	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-
OTHER		PDIST	-	-	-
Total Plant in Service	TPIS		\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)					
CWIP Production	CWIP1	F017	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-
CWIP General Plant	CWIP4	PT&D	-	-	-
RWIP	CWIP5	F004	-	-	-
Total Construction Work in Progress	TCWIP		\$ -	\$ -	\$ -
Total Utility Plant			\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand Inter.		Peak	Base	Production Energy Inter.	Peak
				Base	Inter.				
Rate Base									
Utility Plant									
Plant in Service			\$ 2,769,625,918	\$ 489,250,225	\$ 582,350,551	\$ 385,368,328	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			296,516,710	81,216,725.82	96,671,606.05	63,872,078.56	-	-	-
Total Utility Plant			\$ 3,066,042,028	\$ 570,466,951	\$ 679,022,157	\$ 449,340,406	\$ -	\$ -	\$ -
Less: Accumulated Provision for Depreciation									
Steam Production	ADEFREPA	F017	\$ 690,194,993	231,787,469	275,870,927	182,556,568	-	-	-
Hydraulic Production	RWIP	F017	7,287,174	2,440,317	2,804,690	1,922,168	-	-	-
Other Production		F017	49,596,740	16,654,585	19,823,817	13,118,338	-	-	-
Transmission - Kentucky System Property	ADEFRTIP	PTRAN	204,837,711	-	-	-	-	-	-
Transmission - Virginia Property	ADEFPRD1	PTRAN	3,722,618	-	-	-	-	-	-
Distribution	ADEFPRD11	PDIST	361,728,344	8,643,279	10,269,025	6,808,063	-	-	-
General Plant	ADEFPRD12	PT&D	48,927,481	2,053,305	2,444,032	1,617,329	-	-	-
Intangible Plant	ADEFPRGP	PT&D	11,623,254	-	-	-	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 1,377,898,286	\$ 261,559,665	\$ 311,331,480	\$ 206,022,465	\$ -	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ 1,688,143,742	\$ 308,907,286	\$ 367,690,677	\$ 243,317,942	\$ -	\$ -	\$ -
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLFP	\$ 52,060,124	1,739,347	2,070,931	1,370,034	-	-	-
Materials and Supplies	M&S	TPIS	57,928,038	10,232,919	12,180,160	8,060,176	33,635,347	-	-
Prepayments	PREPAY	TPIS	2,935,464	518,564	617,243	408,458	-	-	-
Total Working Capital	TWC		\$ 112,921,627	\$ 12,490,830	\$ 14,867,733	\$ 9,838,667	\$ 33,635,347	\$ -	\$ -
Emission Allowance	EMALL	PROFIX	59,742	20,061	23,879	15,802	-	-	-
Deferred Debits									
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-	-
Accumulated Deferred Income Tax	ADITPP	F017	126,646,995	42,528,081	50,620,804	33,498,130	-	-	-
Total Production Plant	ADITPP	F011	96,696,657	-	-	-	-	-	-
Total Transmission Plant	ADITDP	PDIST	76,404,224	-	-	-	-	-	-
Total Distribution Plant	ADITGP	PT&D	5,047,368	881,642	1,061,315	702,321	-	-	-
Total General Plant	ADITG		244,795,245	43,419,703	51,682,118	34,200,451	-	-	-
Total Accumulated Deferred Income Tax	ADITG		\$ 244,795,245	\$ 43,419,703	\$ 51,682,118	\$ 34,200,451	\$ -	\$ -	\$ -
Accumulated Deferred Investment Tax Credits	ADITCP	F017	3,272,375	1,098,864	1,307,988	865,543	-	-	-
Production	ADITCT	F011	867,992	-	-	-	-	-	-
Transmission	ADITCTVA	F011	55,985	-	-	-	-	-	-
Transmission VA	ADITCDVA	PDIST	1,115,509	-	-	-	-	-	-
Distribution VA	ADITCDKY	PDIST	121,409	21,447	25,529	16,894	-	-	-
Distribution Plant KY, FERC & TN	ADITCG	PT&D	5,453,270	1,120,311	1,333,487	882,437	-	-	-
General	ADITCTL		\$ 250,248,515	\$ 44,540,014	\$ 53,016,616	\$ 35,082,888	\$ -	\$ -	\$ -
Total Accum. Deferred Investment Tax Credits	CSTDEP	F027	\$ 1,455,890	\$ 276,878,873	\$ 329,566,863	\$ 218,089,523	\$ 33,635,347	\$ -	\$ -
Total Deferred Debits	RB		\$ 1,549,420,617	\$ 276,878,873	\$ 329,566,863	\$ 218,089,523	\$ 33,635,347	\$ -	\$ -
Less: Customer Advances									
Net Rate Base			\$ 1,549,420,617	\$ 276,878,873	\$ 329,566,863	\$ 218,089,523	\$ 33,635,347	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand		Peak Inter.	Distribution Poles		Distribution Substation General	Distribution Primary Lines		Customer
			Base	Inter.		Specific	General		Specific	Demand	
Utility Plant											
Plant in Service			\$ 131,883,337	\$ 156,979,660	\$ 103,880,711	\$ -	\$ 98,566,020	\$ -	\$ 97,580,493	\$ 213,578,071	
Construction Work in Progress (CWIP)			3,746,067.00	4,458,912.89	2,950,669.21	-	4,661,478.22	-	4,614,668.73	10,100,737.82	
Total Utility Plant	TUP		\$ 135,629,404	\$ 161,438,573	\$ 106,831,380	\$ -	\$ 103,227,498	\$ -	#####	\$ 223,678,809	
Less: Accumulated Provision for Depreciation											
Steam Production	ADEPREA F017		-	-	-	-	-	-	-	-	-
Hydraulic Production	RWIP F017		-	-	-	-	-	-	-	-	-
Other Production	F017		-	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP F017		68,784,503	81,873,633	54,179,575	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1 PTRAN		1,250,055	1,487,930	984,632	-	-	-	-	-	-
Distribution	ADEPRD11 PDIST		2,329,901	2,773,262	1,835,196	-	88,762,392	-	38,374,810	63,993,381	-
General Plant	ADEPRD12 PT&D		563,493	658,819	465,971	-	1,741,305	-	1,723,894	3,773,151	-
Intangible Plant	ADEPRGP PT&D		-	-	-	-	413,666	-	408,530	896,353	-
Total Accumulated Depreciation	TADEPR		\$ 72,917,952	\$ 86,793,644	\$ 57,435,374	\$ -	\$ 40,917,352	\$ -	\$ 40,508,234	\$ 89,661,884	
Net Utility Plant	NTPLANT		\$ 62,711,452	\$ 74,644,929	\$ 49,396,006	\$ -	\$ 62,310,147	\$ -	\$ 61,087,128	\$ 135,016,924	
Working Capital											
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	796,046	947,527	627,023	-	554,283	-	1,002,580	2,237,621	-
Materials and Supplies	M&S	TPIS	2,768,407	3,283,310	2,172,718	-	2,061,559	-	2,040,946	4,467,095	-
Prepayments	PREPAY	TRIS	139,785	166,385	110,105	-	104,472	-	103,427	226,375	-
Total Working Capital	TWC		\$ 3,694,239	\$ 4,397,222	\$ 2,909,846	\$ -	\$ 2,720,314	\$ -	\$ 3,146,953	\$ 6,831,090	
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-	-	-
Deferred Debts											
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-	-
Accumulated Deferred Income Tax	ADITPP	F017	-	-	-	-	-	-	-	-	-
Total Production Plant	ADITTP	F011	12,922,738	14,667,654	9,706,266	-	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	240,353	286,090	189,319	-	8,187,386	-	8,105,523	17,740,862	-
Total General Plant	ADITGP	PT&D	12,563,091	14,953,744	9,895,585	-	179,833	-	177,837	389,239	-
Total Accumulated Deferred Income Tax	ADITT										
Accumulated Deferred Investment Tax Credits	ADITCT		322,769	384,169	254,266	-	123,857	-	122,619	268,381	-
Production	ADITCP	F017	-	-	-	-	-	-	-	-	-
Transmission	ADITCT	F011	298,188	354,930	234,874	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	18,800	22,877	14,808	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-	-	-
Distribution Plant KY, FERC & TN	ADITCDKY	PDIST	-	-	-	-	119,637	-	118,341	259,018	-
General	ADITCG	PT&D	6,781	6,882	4,554	-	4,321	-	4,278	9,363	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		\$ 12,885,660	\$ 15,337,933	\$ 10,149,621	\$ -	\$ 8,490,877	\$ -	\$ 8,405,960	\$ 18,396,482	
Total Deferred Debits	CSTDEP	F027	\$ 53,519,831	\$ 63,704,218	\$ 42,156,031	\$ -	\$ 56,539,589	\$ -	\$ 56,065,646	\$ 122,756,211	
Less: Customer Advances	RB		-	-	-	-	-	-	-	-	-
Net Rate Base											

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St & Cust. Lighting
			Demand	Customer	Demand	Customer			
Rate Base									
Utility Plant			\$ 24,871,204	\$ 56,149,236	\$ 101,657,630	\$ 115,050,369	\$ 81,315,388	\$ 61,329,987	\$ 69,913,878
Plant in Service			1,186,774.10	2,655,463.23	4,807,689.06	5,441,073.18	3,845,644.66	2,900,476.25	3,306,433.77
Construction Work in Progress (CWIP)									
Total Utility Plant	TUF		\$ 25,837,978	\$ 58,804,700	\$ 106,465,319	\$ 120,491,472	\$ 85,161,033	\$ 64,230,464	\$ 73,220,311
Less: Accumulated Provision for Depreciation									
Steam Production	ADEPREA	F017	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	-	-	-	-	-	-	-
Other Production	ADEPRTP	PT&A	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRD1	PT&A	-	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD11	PT&A	9,702,275	22,081,424	38,978,276	45,245,080	31,978,344	24,118,823	27,484,550
Distribution	ADEPRD12	PT&D	435,851	991,954	1,765,926	2,032,524	1,436,548	1,093,479	1,236,125
General Plant	ADEPRGP	PT&D	103,541	235,649	426,642	482,848	341,268	257,592	293,417
Intangible Plant									
Total Accumulated Depreciation	TADEPR		\$ 10,241,667	\$ 23,309,027	\$ 42,200,844	\$ 47,760,452	\$ 33,756,160	\$ 25,459,694	\$ 29,023,093
Net Utility Plant	NTPLANT		\$ 15,596,311	\$ 35,495,673	\$ 64,264,475	\$ 72,731,020	\$ 51,404,873	\$ 38,770,770	\$ 44,197,218
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	CMLPP	285,745	650,755	380,594	442,051	309,813	705,638	807,152
Materials and Supplies	M&S	TPIS	516,011	1,174,390	2,126,226	2,406,398	1,700,753	1,282,748	1,462,285
Prepayments	PREPAY	TPIS	26,149	59,513	107,748	121,944	86,187	65,005	74,103
Total Working Capital	TWC		\$ 827,905	\$ 1,884,659	\$ 2,624,568	\$ 2,970,393	\$ 2,096,753	\$ 2,053,391	\$ 1,843,540
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-
Deferred Debits									
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-
Accumulated Deferred Income Tax	ADITPP	F017	-	-	-	-	-	-	-
Total Production Plant	ADITDP	F011	-	-	-	-	-	-	-
Total Transmission Plant	ADITGP	PT&D	2,049,314	4,664,036	8,444,208	9,556,561	6,754,463	5,094,375	5,807,396
Total Distribution Plant			44,962	102,330	185,268	209,676	148,195	111,772	127,418
Total General Plant	ADITG								
Total Accumulated Deferred Income Tax	ADITT		2,094,276	4,766,366	8,629,476	9,766,237	6,902,657	5,206,147	5,934,812
Accumulated Deferred Investment Tax Credits	ADITCT	F017	-	-	-	-	-	-	-
Production	ADITCTA	F011	-	-	-	-	-	-	-
Transmission	ADITCTVA	F011	-	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	29,920	68,095	123,286	139,528	98,618	74,378	64,789
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	1,082	2,481	4,456	5,044	3,565	2,669	3,065
General	ADITCG	PT&D							
Total Accum. Deferred Investment Tax Credits	ADITCTL		31,002	70,577	127,743	144,572	102,180	77,057	87,853
Total Deferred Debits	CSTDDEP	F027	\$ 2,125,278	\$ 4,836,923	\$ 8,757,219	\$ 9,910,908	\$ 7,004,838	\$ 5,283,214	\$ 6,022,665
Less: Customer Advances			91,640	208,563					
Net Rate Base	RB		\$ 14,207,266	\$ 32,334,845	\$ 58,132,035	\$ 66,790,445	\$ 46,496,788	\$ 35,540,946	\$ 40,018,093

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Description	Name	Functional Vector	Customer Accounts Expense		Customer Service & Info		Sales Expense	
Rate Base								
Utility Plant								
Plant in Service			\$	\$				
Construction Work in Progress (CWIP)								
Total Utility Plant	TUP		\$	\$				
Less: Accumulated Provision for Depreciation								
Steam Production	ADEPREPA	F017						
Hydraulic Production	RWIP	F017						
Other Production								
Transmission - Kentucky System Property	ADEPRTP	PTRAN						
Transmission - Virginia Property	ADEPRD1	PDIST						
Distribution	ADEPRD11	PT&D						
General Plant	ADEPRD12	PT&D						
Intangible Plant	ADEPRGP	PT&D						
Total Accumulated Depreciation	TADEPR		\$	\$				
Net Utility Plant	NTPLANT		\$	\$				
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP						
Materials and Supplies	M&S	TPIS	3,324,155		664,084			
Prepayments	PREPAY	TPIS						
Total Working Capital	TWC		\$	\$	664,084			
Emission Allowance	EMALL	PROFIX						
Deferred Debits								
Service Pension Cost								
Accumulated Deferred Income Tax	PENSCOST	TLB						
Total Production Plant	ADITPP	F017						
Total Transmission Plant	ADITTP	F011						
Total Distribution Plant	ADITDP	PDIST						
Total General Plant	ADITGP	PT&D						
Total Accumulated Deferred Income Tax	ADITT							
Accumulated Deferred Investment Tax Credits								
Production	ADITCP	F017						
Transmission	ADITCT	F011						
Transmission VA	ADITCTVA							
Distribution VA	ADITCDVA	PDIST						
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST						
General	ADITCG	PT&D						
Total Accum. Deferred Investment Tax Credits	ADITCTL							
Total Deferred Debits			\$	\$				
Less: Customer Advances	CSTDEP	F027						
Net Rate Base	RB		\$	\$	664,084			

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Description	Name	Functional Vector	Total System	Production Demand		Peak	Base	Production Energy Inter.	Peak
				Base	Inter.				
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	\$ 1,853,785	514,764	612,720	405,485	320,897	-	-
501 FUEL	OM501	Energy	\$ 210,611,918	-	-	-	210,611,918	-	-
502 STEAM EXPENSES	OM502		\$ 6,836,395	1,400,533	1,667,043	1,103,160	2,667,660	-	-
505 ELECTRIC EXPENSES	OM505		\$ 4,189,422	856,119	1,136,060	753,107	1,342,135	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIF	\$ 3,845,191	1,291,215	1,536,823	1,017,053	-	-	-
507 RENTS	OM507	PROFIF	\$ 48,434	16,600	19,759	13,075	-	-	-
Total Steam Power Operation Expenses			\$ 227,388,148	\$ 4,179,231	\$ 4,574,505	\$ 3,281,860	\$ 214,942,550	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	\$ 3,832,466	175,356	208,689	138,106	3,311,326	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIF	\$ 3,059,422	1,027,354	1,222,851	809,217	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	\$ 17,897,375	-	-	-	17,897,375	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	\$ 9,790,732	-	-	-	9,790,732	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	\$ 893,440	-	-	-	893,440	-	-
Total Steam Power Generation Maintenance Expense			\$ 35,414,454	\$ 1,202,689	\$ 1,431,550	\$ 947,323	\$ 31,832,872	\$ -	\$ -
Total Steam Power Generation Expense			\$ 262,802,580	\$ 5,381,920	\$ 6,406,055	\$ 4,239,183	\$ 246,775,422	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	\$ 3,060	1,038	1,235	817	-	-	-
536 WATER FOR POWER	OM536	PROFIF	\$ -	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIF	\$ 1,403	471	561	371	-	-	-
538 ELECTRIC EXPENSES	OM538		\$ 2,029	509	605	401	615	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIF	\$ 13,186	4,428	5,271	3,488	-	-	-
540 RENTS	OM539	PROFIF	\$ -	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ 19,709	\$ 6,445	\$ 7,672	\$ 5,077	\$ 515	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	\$ 72,705	12,565	14,956	9,897	35,288	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIF	\$ 101,483	34,078	40,563	28,842	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	Energy	\$ 37,364	-	-	-	37,364	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	\$ 32,410	-	-	-	32,410	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545		\$ -	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ 243,963	\$ 46,643	\$ 55,519	\$ 36,739	\$ 105,062	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 263,672	\$ 53,088	\$ 63,190	\$ 41,816	\$ 105,577	\$ -	\$ -
Other Power Generation Operation Expenses									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	\$ 237,090	79,615	94,765	62,710	-	-	-
547 FUEL	OM547	Energy	\$ 9,240,007	-	-	-	9,240,007	-	-
548 GENERATION EXPENSE	OM548	PROFIF	\$ 173,624	59,303	69,398	45,924	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIF	\$ 88,795	29,817	35,491	23,466	-	-	-
550 RENTS	OM550	PROFIF	\$ -	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ 9,739,516	\$ 167,735	\$ 199,654	\$ 132,120	\$ 9,240,007	\$ -	\$ -

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Transmission Demand			Peak	Distribution Poles			Distribution Substation		Distribution Primary Lines		Customer
			Base	Inter.	Demand		Specific	General	Specific	Demand	Customer			
												Base	Inter.	
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1 Energy	-	-	-	-	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502		-	-	-	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-	-	-	-	-	-	-	-	-	-
508 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2 Energy	-	-	-	-	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3 PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
538 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
540 RENTS			-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4 PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5 Energy	-	-	-	-	-	-	-	-	-	-	-	-
547 FUEL	OM547	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Functional Assignment and Classification

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	-	-	-	-	-	-	-	-
507 RENTS	OM507	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	-	-	-	-	-	-	-	-
540 RENTS	OM539	PROFIX	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Generation Operation Expenses									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-
549 MISC. OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Expense		
			Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses					
Steam Power Generation Operation Expenses					
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-
501 FUEL	OM501	Energy	-	-	-
502 STEAM EXPENSES	OM502	-	-	-	-
506 ELECTRIC EXPENSES	OM506	-	-	-	-
508 MISC. STEAM POWER EXPENSES	OM508	PROFIX	-	-	-
507 RENTS	OM507	PROFIX	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses					
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses					
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-
538 ELECTRIC EXPENSES	OM538	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-
540 RENTS	OM539	PROFIX	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses					
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -
Other Power Generation Operation Expenses					
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-
547 FUEL	OM547	Energy	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-
550 RENTS	OM550	PROFIX	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	
				Base	Inter.	Base	Inter.
Other Power Generation Maintenance Expense							
551 MAINTENANCE SUPERVISION & ENGINEERING	OM651	PROFX	\$ 92,262	17,550	20,889	13,823	-
552 MAINTENANCE OF STRUCTURES	OM652	PROFX	\$ 1,901	605	720	478	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM653	PROFX	\$ 744,316	249,941	297,503	196,872	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM654	PROFX	\$ 375,613	126,131	150,133	99,350	-
Total Other Power Generation Maintenance Expense			\$ 1,173,993	\$ 394,227	\$ 468,245	\$ 310,521	\$ -
Total Other Power Generation Expenses			\$ 10,913,509	\$ 561,962	\$ 668,899	\$ 442,841	\$ 9,240,007
Total Station Expense			\$ 279,979,761	\$ 5,996,970	\$ 7,138,144	\$ 4,723,641	\$ 256,121,006
Other Power Supply Expenses							
555 PURCHASED POWER	OM655	OMPP	\$ 130,560,629	10,129,157	12,056,853	7,978,446	100,966,873
556 PURCHASED POWER OPTIONS	OM656	OMPP	\$ -	-	-	-	-
557 BROKERAGE FEES	OM655	OMPP	\$ -	-	-	-	-
558 MISO TRANSMISSION EXPENSES	OM655	OMPP	\$ -	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM656	PROFX	\$ 1,068,113	368,672	426,925	282,516	-
557 OTHER EXPENSES	OM657	PROFX	\$ 13,792	4,611	5,489	3,632	-
Total Other Power Supply Expenses	TPP		\$ 131,642,474	\$ 10,492,441	\$ 12,489,067	\$ 8,284,594	\$ 100,966,873
Total Electric Power Generation Expenses			\$ 405,622,235	\$ 16,489,411	\$ 19,627,211	\$ 12,988,235	\$ 366,617,379
Transmission Expenses							
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 556,281	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	\$ 1,010,778	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	\$ 848,989	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM562	LBTRAN	\$ 271,955	-	-	-	-
565 MISC TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	\$ 3,960,248	-	-	-	-
566 MISC TRANSMISSION EXPENSES	OM566	PTRAN	\$ 4,247,095	-	-	-	-
567 RENTS	OM567	PTRAN	\$ 46,717	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	\$ -	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	\$ -	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	\$ 906,023	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	\$ 2,908,879	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	\$ -	-	-	-	-
573 MISC PLANT	OM573	PTRAN	\$ 288,868	-	-	-	-
Total Transmission Expenses			\$ 14,521,832	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expenses							
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	\$ 1,251,708	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	\$ 887,045	-	-	-	-
582 STATION EXPENSES	OM582	P365	\$ 3,617,947	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P367	\$ 212,755	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P373	\$ 19,859	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P370	\$ 3,545,369	-	-	-	-
586 METER EXPENSES	OM586	F012	\$ (86,370)	-	-	-	-
588 METER EXPENSES - LOAD MANAGEMENT	OM587	P371	\$ 5,087,544	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM588	PDIST	\$ -	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588x	PDIST	\$ -	-	-	-	-
589 MISC DISTR EXP - MAPPIN	OM589	PDIST	\$ 15,378	-	-	-	-
589 RENTS	OM589	PDIST	\$ -	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 14,511,375	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand		Peak Inter.	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		Customer
			Base	Inter.				Specific	Demand	
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense										
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense										
Other Power Supply Expenses										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OM555	OMPP	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OM555	OMPP	-	-	-	-	-	-	-	-
555 MISC TRANSMISSION EXPENSES	OM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses										
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	186,799	222,345	147,136	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	339,419	404,008	267,951	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	217,259	268,601	171,129	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	81,323	108,701	71,932	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	1,228,111	1,463,001	968,136	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	1,428,174	1,697,584	1,123,357	-	-	-	-	-
567 RENTS	OM567	PTRAN	15,667	18,673	12,357	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-
568 STRUCTURES	OM568	LBTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	304,243	362,138	239,649	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	976,734	1,162,599	769,345	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	89,614	108,667	70,586	-	-	-	-	-
Total Transmission Expenses			\$ 4,876,364	\$ 5,804,296	\$ 3,840,972	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	-	-	147,344	170,662	380,320	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	867,085	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	835,996	1,904,975	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	73,801	197,300	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDST	-	-	-	-	543,043	537,613	1,176,694	-
588 MISC DISTR EXP - MAPPING	OM588x	PDST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDST	-	-	-	-	1,648	1,631	3,571	-
Total Distribution Operation Expense	OMDO		\$ -	\$ -	\$ -	\$ -	\$ 1,559,119	\$ 1,619,704	\$ 3,602,860	\$ -

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses									
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OM555	OMPP	-	-	-	-	-	-	-
555 BROKERAGE FEES	OM555	OMPP	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OM555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-	-
566 TRANSMISSION OF ELECTRICITY BY OTHERS	OM566	LBTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	48,212	109,793	49,436	55,949	39,543	213,642	36,806
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	287,478	609,498	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	578	1,075	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	19,859
586 METER EXPENSES	OM586	P370	-	-	-	-	-	3,545,369	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	(86,370)
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	385,186
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	135,824	308,350	560,077	653,862	448,002	337,893	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	412	839	1,700	1,923	1,359	1,025	1,169
Total Distribution Operation Expense	OMDO		\$ 452,604	\$ 1,050,656	\$ 611,212	\$ 691,794	\$ 488,904	\$ 4,097,950	\$ 356,850

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Description	Name	Functional Vector	Expense Allocation		
			Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Power Generation Maintenance Expense					
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFX	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFX	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFX	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFX	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -
Total Other Power Generation Expense					
Total Other Power Generation Expense			\$ -	\$ -	\$ -
Total Station Expense					
Total Station Expense			\$ -	\$ -	\$ -
Other Power Supply Expenses					
555 PURCHASED POWER	OM555	OMPP	-	-	-
555 PURCHASED POWER OPTIONS	OM555	OMPP	-	-	-
555 BROKERAGE FEES	OM555	OMPP	-	-	-
555 MISO TRANSMISSION EXPENSES	OM555	OMPP	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFX	-	-	-
557 OTHER EXPENSES	OM557	PROFX	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -
Total Electric Power Generation Expenses					
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -
Transmission Expenses					
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-
567 RENTS	OM567	PTRAN	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -
Distribution Operation Expense					
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P370	-	-	-
586 METER EXPENSES	OM586	F012	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586X	F012	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	-	-
588 MISC DISTR EXP - MAPPIN	OM588X	PDIST	-	-	-
589 RENTS	OM589	PDIST	-	-	-
Total Distribution Operation Expense	OMDO		\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	
				Base	Peak	Base	Inter.
Operation and Maintenance Expenses (Continued)							
Distribution Maintenance Expense							
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM					
591 STRUCTURES	OM591	P362	\$ 31,487				
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	\$				
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	468,063				
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	16,669,271				
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	504,734				
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	55,887				
597 MAINTENANCE OF METERS	OM597	P370	390,733				
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	61,747				
			641				
Total Distribution Maintenance Expense	OMDM		\$ 18,182,563	\$	\$	\$	\$
Total Distribution Operation and Maintenance Expenses							
Transmission and Distribution Expenses							
Production, Transmission and Distribution Expenses	OMSUB		\$ 452,837,805	\$ 16,469,411	\$ 19,627,211	\$ 12,988,235	\$ 356,517,379
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	\$ 659,376				
902 METER READING EXPENSES	OM902	F025	4,105,715				
903 RECORDS AND COLLECTION	OM903	F025	8,094,596				
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	1,756,433				
905 MISC CUST ACCOUNTS	OM905	F025	1,706,822				
Total Customer Accounts Expense	OMCA		\$ 16,322,942	\$	\$	\$	\$
Customer Service Expense							
906 SUPERVISION	OM906	F026	\$ 110,299				
906 CUSTOMER ASSISTANCE EXPENSES	OM906	F026	3,490,519				
906 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM906X	F026					
909 INFORMATIONAL AND INSTRUCTION	OM909	F026	340,353				
909 INFORM AND INSTRUC-LOAD MGMT	OM909X	F026					
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	298,056				
911 DEMONSTRATION AND SELLING EXP	OM911	F026					
912 DEMONSTRATION AND SELLING EXP	OM912	F026	75,963				
913 ADVERTISING EXPENSES	OM913	F026	(0)				
915 MIDSE-JOBING-CONTRACT	OM915	F026					
915 MISC SALES EXPENSE	OM916	F026	60,588				
Total Customer Service Expense	OMCS		\$ 4,375,715	\$	\$	\$	\$
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		479,536,462	16,489,411	19,627,211	12,988,235	356,517,379

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Description	Name	Functional Vector	Transmission Demand Inter.			Peak	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines	
			Base	Inter.					Demand	Customer
Operation and Maintenance Expenses (Continued)										
Distribution Maintenance Expense										
580 MAINTENANCE SUPERVISION AND EN	OM690	LDDM	-	-	-	-	-	-	6,982	15,810
581 STRUCTURES	OM691	P362	-	-	-	-	1,171	-	-	-
582 MAINTENANCE OF STATION EQUIPME	OM692	P362	-	-	-	-	468,063	-	-	-
583 MAINTENANCE OF OVERHEAD LINES	OM693	P365	-	-	-	-	-	-	3,851,756	8,776,951
584 MAINTENANCE OF UNDERGROUND LIN	OM694	P367	-	-	-	-	-	-	175,084	326,728
585 MAINTENANCE OF LINE TRANSFORME	OM695	P368	-	-	-	-	-	-	-	-
586 MAINTENANCE OF ST LIGHTS & SKG SYSTEMS	OM696	P373	-	-	-	-	-	-	-	-
587 MAINTENANCE OF METERS	OM697	P370	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXPENSES	OM698	PDIST	-	-	-	-	69	-	-	149
Total Distribution Maintenance Expense	OMIDM		\$ -	\$ -	\$ -	\$ -	\$ 469,302	\$ -	\$ 4,033,789	\$ 9,119,438
Total Distribution Operation and Maintenance Expenses										
Transmission and Distribution Expenses										
Production, Transmission and Distribution Expenses	OMSUB		4,876,364	5,804,296	3,840,972	3,840,972	2,028,421	2,028,421	5,653,493	12,721,298
Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense										
807 SUPERVISION	OM807	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM808	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM808x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM809	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC-LOAD MGMT	OM809x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM810	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM811	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM812	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM813	F026	-	-	-	-	-	-	-	-
915 MOSE-JOBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		4,876,364	5,804,296	3,840,972	3,840,972	2,028,421	2,028,421	5,653,493	12,721,298

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OM590	LDM		4,895	96	109			522
591 STRUCTURES	OM591	P362	2,149					53	
592 MAINTENANCE OF STATION EQUIPME	OM592	P362							
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	1,232,372	2,808,182					
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	1,371	2,551					
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368			26,216	29,670			
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P370							390,733
597 MAINTENANCE OF METERS	OM597	P370					61,747		49
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	17	39	71	80	43		
Total Distribution Maintenance Expense	OMDM		\$ 1,235,909	\$ 2,815,678	\$ 26,384	\$ 29,860	\$ 61,842	\$ 391,304	
Total Distribution Operation and Maintenance Expenses			1,688,514	3,846,334	637,596	721,594	4,159,772	747,954	
Transmission and Distribution Expenses									
Production, Transmission and Distribution Expenses	OMSUB		1,688,514	3,846,334	637,596	721,594	4,159,772	747,954	
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025							
902 METER READING EXPENSES	OM902	F025							
903 RECORDS AND COLLECTION	OM903	F025							
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025							
905 MISC CUST ACCOUNTS	OM905	F025							
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service Expense									
907 SUPERVISION	OM907	F026							
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026							
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026							
910 INFORM AND INSTRUC - LOAD MGMT	OM909x	F026							
911 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026							
912 DEMONSTRATION AND SELLING EXP	OM911	F026							
913 DEMONSTRATION AND SELLING EXP	OM912	F026							
914 ADVERTISING EXPENSES	OM913	F026							
915 MOSE-JOBING-CONTRACT	OM915	F026							
916 MISC SALES EXPENSE	OM916	F026							
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		1,688,514	3,846,334	637,596	721,594	4,159,772	747,954	

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)					
Distribution Maintenance Expense					
580 MAINTENANCE SUPERVISION AND EN	OM590	LDDM	-	-	-
581 STRUCTURES	OM591	P362	-	-	-
582 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-
583 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-
584 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-
585 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-
586 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-
587 MAINTENANCE OF METERS	OM597	P370	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			-	-	-
Transmission and Distribution Expenses					
Production, Transmission and Distribution Expenses					
	OMSUB		\$ -	\$ -	\$ -
Customer Accounts Expense					
901 SUPERVISION/CUSTOMER ACCTS	OM801	F025	659,376	-	-
902 METER READING EXPENSES	OM802	F025	4,105,715	-	-
903 RECORDS AND COLLECTION	OM803	F025	8,094,596	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM804	F025	1,756,493	-	-
905 MISC CUST ACCOUNTS	OM805	F025	1,706,822	-	-
Total Customer Accounts Expense	OMCA		\$ 16,322,942	\$ -	\$ -
Customer Service Expense					
907 SUPERVISION	OM807	F026	-	110,299	-
908 CUSTOMER ASSISTANCE EXPENSES	OM808	F026	-	3,490,518	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM808X	F026	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM809	F026	-	340,393	-
909 INFORM AND INSTRUC-LOAD MGMT	OM809X	F026	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM810	F026	-	298,056	-
911 DEMONSTRATION AND SELLING EXP	OM811	F026	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM812	F026	-	76,863	-
913 ADVERTISING EXPENSES	OM813	F026	-	(0)	-
916 MDSE-JOBING-CONTRACT	OM815	F026	-	-	-
916 MISC SALES EXPENSE	OM816	F026	-	60,598	-
Total Customer Service Expense	OMCS		\$ -	\$ 4,375,715	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		16,322,942	4,375,715	-

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	
				Base	Inter.	Base	Inter.
Operation and Maintenance Expenses (Continued)							
Administrative and General Expense							
920 ADMIN. & GEN. SALARIES-	OM820	LBSUB7	\$ 587,757	54,368	64,712	42,823	121,454
921 OFFICE SUPPLIES AND EXPENSES	OM821	LBSUB7	992,818	91,836	109,312	72,337	205,162
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM822	LBSUB7	(1,176,349)	(108,813)	(129,520)	(85,709)	(243,088)
923 OUTSIDE SERVICES EMPLOYED	OM823	LBSUB7	30,386,659	2,810,792	3,345,663	2,213,980	6,279,279
924 PROPERTY INSURANCE	OM824	TUP	5,245,863	976,066	1,161,604	768,819	-
925 INJURIES AND DAMAGES - INSURAN	OM825	LBSUB7	1,914,372	177,081	210,778	136,462	395,597
926 EMPLOYEE BENEFITS	OM826	LBSUB7	20,536,006	1,899,598	2,261,077	1,496,259	4,243,662
928 REGULATORY COMMISSION FEES	OM828	TUP	(2,074)	(192)	(228)	(151)	(429)
930 DUPLICATE CHARGES	OM829	LBSUB7	14,737,010	1,363,166	1,622,590	1,073,743	3,045,343
931 MISCELLANEOUS GENERAL EXPENSES	OM830	LBSUB7	31,824	5,639	6,713	4,442	-
932 RENTS AND LEASES	OM831	PGP	-	-	-	-	-
933 MAINTENANCE OF GENERAL PLANT	OM832	PGP	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM835	PGP	1,930,774	341,081	405,986	268,659	-
Total Administrative and General Expense	OMAG		\$ 75,164,860	\$ 7,610,642	\$ 8,058,865	\$ 5,994,684	\$ 14,047,000
Total Operation and Maintenance Expenses	TOM		\$ 548,721,322	\$ 24,100,053	\$ 28,686,067	\$ 18,982,919	\$ 370,564,379
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 418,160,894	\$ 13,970,898	\$ 16,628,444	\$ 11,004,473	\$ 270,168,006

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Description	Name	Functional Vector	Transmission Demand			Peak	Distribution Primary Lines								
			Base	Inter.	Customer		Distribution Poles Specific	Distribution Substation General	Distribution Specific	Demand	Customer				
Operation and Maintenance Expenses (Continued)															
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	OM820	LBSUB7	10,308	12,269	8,119						18,825			18,825	40,791
921 OFFICE SUPPLIES AND EXPENSES	OM821	LBSUB7	17,412	20,725	13,715						31,800			31,800	68,905
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM822	LBSUB7	(20,831)	(24,557)	(16,250)						(37,678)			(37,678)	(81,643)
923 OUTSIDE SERVICES EMPLOYED	OM823	LBSUB7	632,821	634,332	418,767						973,275			973,275	2,108,943
924 PROPERTY INSURANCE	OM824	TUP	232,061	276,221	182,788						176,622			176,622	382,719
925 INJURIES AND DAMAGES - INSURAN	OM825	LBSUB7	33,574	39,963	26,445						61,317			61,317	132,864
926 EMPLOYEE BENEFITS	OM826	LBSUB7	360,160	428,696	283,688						657,762			657,762	1,425,273
928 REGULATORY COMMISSION FEES	OM828	TUP													
929 DUPLICATE CHARGES	OM829	LBSUB7	(36)	(43)	(29)						(66)			(66)	(144)
930 MISCELLANEOUS GENERAL EXPENSES	OM830	LBSUB7	258,458	307,640	203,560						472,022			472,022	1,022,601
931 RENTS AND LEASES	OM831	PGP	1,520	1,809	1,187						1,136			1,136	2,462
932 MAINTENANCE OF GENERAL PLANT	OM832	PGP													
935 MAINTENANCE OF GENERAL PLANT	OM835	PGP	91,942	108,438	72,420						68,715			68,715	148,896
Total Administrative and General Expense	OMAG		\$ 1,517,890	\$ 1,808,494	\$ 1,195,441	\$	\$	\$	\$	\$ 2,423,728	\$	\$	\$ 2,398,484	\$ 5,251,862	
Total Operation and Maintenance Expenses	TOM		\$ 6,394,054	\$ 7,610,790	\$ 5,036,412	\$	\$	\$	\$	\$ 4,452,149	\$	\$	\$ 8,052,987	\$ 17,973,180	
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 6,394,054	\$ 7,610,790	\$ 5,036,412	\$	\$	\$	\$	\$ 4,452,149	\$	\$	\$ 8,052,987	\$ 17,973,160	

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	4,712	10,724	19,416	21,973	15,530	11,713	13,353
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	7,869	18,115	32,797	37,118	26,234	19,786	22,556
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(9,431)	(21,464)	(39,860)	(43,979)	(31,064)	(23,444)	(26,725)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	243,612	554,437	1,003,604	1,196,047	802,936	606,593	690,354
924 PROPERTY INSURANCE	OM924	TUP	44,209	100,615	182,162	206,160	145,710	109,898	125,280
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	16,348	34,690	63,240	71,571	50,566	36,153	43,493
926 EMPLOYEE BENEFITS	OM926	LBSUB7	164,639	374,701	678,394	767,767	542,943	409,274	466,557
928 REGULATORY COMMISSION FEES	OM928	TUP	(17)	(38)	(68)	(78)	(55)	(41)	(47)
929 DUPLICATE CHARGES	OM929	LBSUB7	118,148	268,692	488,828	550,963	389,410	293,702	334,810
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	284	647	1,172	1,326	837	707	806
931 RENTS AND LEASES	OM931	PGP	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	17,200	39,144	70,871	80,207	56,669	42,756	48,740
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	-	-	-	-	-	-	-
Total Administrative and General Expense	OMAG		\$ 606,662	\$ 1,380,704	\$ 2,499,755	\$ 2,829,077	\$ 1,959,537	\$ 1,508,098	\$ 1,716,175
Total Operation and Maintenance Expenses	TOM		\$ 2,295,176	\$ 5,227,038	\$ 3,137,351	\$ 3,550,671	\$ 2,488,498	\$ 5,667,870	\$ 2,467,128
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 2,295,176	\$ 5,227,038	\$ 3,137,351	\$ 3,550,671	\$ 2,488,498	\$ 5,667,870	\$ 2,467,128

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info	Sales Expense
Operation and Maintenance Expenses (Continued)					
Administrative and General Expenses					
920 ADMIN. & GEN. SALARIES	OM920	LBSUB7	89,727	8,286	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	151,568	13,998	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(179,587)	(16,585)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	4,538,965	428,415	-
924 PROPERTY INSURANCE	OM924	TUP	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	292,257	26,990	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	3,136,119	289,533	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-
930 DUPLICATE CHARGES	OM930	LBSUB7	(317)	(29)	-
931 RENTS AND LEASES	OM931	LBSUB7	2,248,819	207,774	-
932 MAINTENANCE OF GENERAL PLANT	OM932	FGP	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	FGP	-	-	-
Total Administrative and General Expense	OMAG		\$ 10,377,551	\$ 958,381	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 26,700,492	\$ 5,334,096	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 26,700,492	\$ 5,334,096	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Peak	Base	Production Energy Inter.	Peak
				Base	Inter.				
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	\$ 1,298,349	359,974	428,474	283,541	224,360	-	-
501 FUEL	LB501	Energy	\$ 1,511,277	-	-	-	1,511,277	-	-
502 STEAM EXPENSES	LB502	PROFIF	\$ 4,170,739	1,400,533	1,667,049	1,103,180	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIF	\$ 2,847,287	956,119	1,138,060	753,107	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIF	\$ 202,819	68,107	81,067	53,646	-	-	-
507 RENTS	LB507	PROFIF	\$ -	-	-	-	-	-	-
Total Steam Power Operation Expenses	LB5UB1		\$ 10,028,467	\$ 2,784,732	\$ 3,314,644	\$ 2,193,454	\$ 1,735,637	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	\$ 2,505,102	114,578	136,381	90,250	2,163,892	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIF	\$ 618,184	207,922	247,488	163,774	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	\$ 2,650,662	-	-	-	2,650,662	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	\$ 1,124,412	-	-	-	1,124,412	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	\$ 151,686	-	-	-	151,686	-	-
Total Steam Power Generation Maintenance Expense	LB5UB2		\$ 7,051,045	\$ 322,500	\$ 383,869	\$ 254,024	\$ 6,090,652	\$ -	\$ -
Total Steam Power Generation Expense			\$ 17,079,513	\$ 3,107,232	\$ 3,698,513	\$ 2,447,478	\$ 7,826,290	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	\$ 2,508	842	1,003	683	-	-	-
536 WATER FOR POWER	LB536	PROFIF	\$ -	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIF	\$ -	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIF	\$ 1,514	509	605	401	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIF	\$ 4,858	1,564	1,862	1,232	-	-	-
540 RENTS	LB540	PROFIF	\$ -	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LB5UB3		\$ 8,680	\$ 2,915	\$ 3,470	\$ 2,298	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	\$ 54,746	9,461	11,262	7,452	26,571	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIF	\$ 40,212	13,503	16,073	10,636	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB543	PROFIF	\$ -	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	\$ 25,053	-	-	-	25,053	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	\$ 12,840	-	-	-	12,840	-	-
Total Hydraulic Power Generation Maint. Expense	LB5UB4		\$ 132,861	\$ 22,964	\$ 27,334	\$ 18,088	\$ 64,494	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 141,562	\$ 25,879	\$ 30,804	\$ 20,384	\$ 64,494	\$ -	\$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIF	\$ 100,063	33,608	40,003	26,472	-	-	-
547 FUEL	LB547	Energy	\$ -	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIF	\$ 56,653	19,024	22,644	14,985	-	-	-
549 MISC. OTHER POWER GENERATION	LB549	PROFIF	\$ 836	314	374	248	-	-	-
550 RENTS	LB550	PROFIF	\$ -	-	-	-	-	-	-
Total Other Power Generation Expense	LB5UB5		\$ 157,672	\$ 52,948	\$ 63,022	\$ 41,704	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		Customer
			Base	Inter.	Peak			Specific	Demand	
Labor Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019								
501 FUEL	LB501	Energy								
502 STEAM EXPENSES	LB502	PROFIX								
505 ELECTRIC EXPENSES	LB505	PROFIX								
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX								
507 RENTS	LB507	PROFIX								
Total Steam Power Operation Expenses	LBSUB1		\$	\$		\$	\$	\$	\$	\$
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020								
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX								
512 MAINTENANCE OF BOILER PLANT	LB512	Energy								
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy								
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy								
Total Steam Power Generation Maintenance Expense	LBSUB2		\$	\$		\$	\$	\$	\$	\$
Total Steam Power Generation Expense			\$	\$		\$	\$	\$	\$	\$
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021								
536 WATER FOR POWER	LB536	PROFIX								
537 HYDRAULIC EXPENSES	LB537	PROFIX								
538 ELECTRIC EXPENSES	LB538	PROFIX								
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX								
540 RENTS	LB540	PROFIX								
Total Hydraulic Power Operation Expenses	LBSUB3		\$	\$		\$	\$	\$	\$	\$
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022								
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX								
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB543	PROFIX								
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy								
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy								
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$	\$		\$	\$	\$	\$	\$
Total Hydraulic Power Generation Expense			\$	\$		\$	\$	\$	\$	\$
Other Power Generation Operation Expenses										
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX								
547 FUEL	LB547	Energy								
548 GENERATION EXPENSE	LB548	PROFIX								
549 MISC OTHER POWER GENERATION	LB549	PROFIX								
550 RENTS	LB550	PROFIX								
Total Other Power Generation Expenses	LBSUB5		\$	\$		\$	\$	\$	\$	\$

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500								
501 FUEL	LB501	F019 Energy							
502 STEAM EXPENSES	LB502	PROFIC							
505 ELECTRIC EXPENSES	LB505	PROFIC							
506 MISC. STEAM POWER EXPENSES	LB506	PROFIC							
507 RENTS	LB507	PROFIC							
Total Steam Power Operation Expenses	LBSUB1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510								
511 MAINTENANCE OF STRUCTURES	LB511	PROFIC							
512 MAINTENANCE OF BOILER PLANT	LB512	Energy							
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy							
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy							
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021							
536 WATER FOR POWER	LB536	PROFIC							
537 HYDRAULIC EXPENSES	LB537	PROFIC							
538 ELECTRIC EXPENSES	LB538	PROFIC							
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIC							
540 RENTS	LB540	PROFIC							
Total Hydraulic Power Operation Expenses	LBSUB3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022							
542 MAINTENANCE OF STRUCTURES	LB542	PROFIC							
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB543	PROFIC							
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy							
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy							
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Generation Operation Expenses									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIC							
547 FUEL	LB547	Energy							
548 GENERATION EXPENSE	LB548	PROFIC							
549 MISC OTHER POWER GENERATION	LB549	PROFIC							
550 RENTS	LB550	PROFIC							
Total Other Power Generation Expenses	LBSUB5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Customer Account Expense	Customer Service & Info.	Sales Expense
Steam Power Generation Operation Expenses					
500 OPERATION SUPERVISION & ENGINEERING					
501 FUEL	LB500	F019 Energy	-	-	-
502 STEAM EXPENSES	LB501	PROFIX	-	-	-
505 ELECTRIC EXPENSES	LB502	PROFIX	-	-	-
506 MISC. STEAM POWER EXPENSES	LB505	PROFIX	-	-	-
507 RENTS	LB506	PROFIX	-	-	-
	LB507	PROFIX	-	-	-
Total Steam Power Operation Expenses	LBSUB1		\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses					
510 MAINTENANCE SUPERVISION & ENGINEERING					
511 MAINTENANCE OF STRUCTURES	LB510	F020	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB511	PROFIX	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB512	Energy	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB513	Energy	-	-	-
	LB514	Energy	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses					
535 OPERATION SUPERVISION & ENGINEERING					
536 WATER FOR POWER	LB535	F021	-	-	-
537 HYDRAULIC EXPENSES	LB536	PROFIX	-	-	-
538 ELECTRIC EXPENSES	LB537	PROFIX	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB538	PROFIX	-	-	-
540 RENTS	LB539	PROFIX	-	-	-
	LB540	PROFIX	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses					
541 MAINTENANCE SUPERVISION & ENGINEERING					
542 MAINTENANCE OF STRUCTURES	LB541	F022	-	-	-
543 MAINT. OF RESERVOIRS, DAMS, AND WATERWAYS	LB542	PROFIX	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB543	PROFIX	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB544	Energy	-	-	-
	LB545	Energy	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -
Other Power Generation Operation Expense					
546 OPERATION SUPERVISION & ENGINEERING					
547 FUEL	LB546	PROFIX	-	-	-
548 GENERATION EXPENSE	LB547	Energy	-	-	-
549 MISC OTHER POWER GENERATION	LB548	PROFIX	-	-	-
550 RENTS	LB549	PROFIX	-	-	-
	LB550	PROFIX	-	-	-
Total Other Power Generation Expenses	LBSUB5		\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Peak	Base	Production Energy	
				Base	Inter.			Inter.	Peak
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	\$ 27,916	9,374	11,158	7,384	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	\$ 803	270	321	212	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	\$ 179,167	60,164	71,613	47,390	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	\$ 152,291	51,139	60,871	40,281	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ 360,176	120,947	143,963	95,267	\$ -	\$ -	\$ -
Total Other Power Generation Expense									
			\$ 517,849	173,894	206,984	136,971	\$ -	\$ -	\$ -
Total Production Expense									
	LPREX		\$ 17,798,923	3,907,005	3,836,301	2,604,833	\$ 7,890,784	\$ -	\$ -
Purchased Power									
555 PURCHASED POWER	LB555	QMPP	\$ 668,174	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	\$ 2,299	224,373	287,068	176,732	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	\$ -	772	919	608	-	-	-
Total Purchased Power Labor	LBPP		\$ 670,473	225,145	287,988	177,340	\$ -	\$ -	\$ -
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 426,348	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	\$ 776,032	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	\$ 182,594	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	\$ 22,533	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	\$ 139,747	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	\$ 362,496	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	\$ 69,860	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	\$ -	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	\$ 14,900	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	\$ -	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ 1,994,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	\$ 420,048	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	\$ -	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	\$ 409,812	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	\$ 2,009,916	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	\$ 121,787	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	\$ 11,465	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	\$ 755,918	-	-	-	-	-	-
588 METER EXPENSES - LOAD MANAGEMENT	LB586X	F012	\$ -	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	\$ 80	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	\$ 1,839,454	-	-	-	-	-	-
589 REKTS	LB589	PDIST	\$ -	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBD0		\$ 5,667,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand		Peak	Distribution Poles Specific	Distribution Substation General	Distribution Specific	Distribution Primary Lines Demand	Customer
			Base	Inter.						
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense										
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBIPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	143,166	170,411	112,769	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	260,592	310,180	205,260	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	61,315	72,983	48,296	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	7,499	8,926	5,907	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	46,927	55,857	38,963	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	121,726	144,889	95,880	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	23,459	27,923	18,478	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	5,004	5,956	3,941	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ 669,689	\$ 797,125	\$ 527,495	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-	-	48,446	-	57,271	127,626
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	408,812	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	484,430	1,056,291
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	42,246	78,595
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586A	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	197,114	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PD1ST	-	-	-	-	-	-	195,143	427,116
589 RENTS	LB589	PD1ST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ -	\$ -	\$ -	\$ 655,372	\$ -	\$ 759,089	\$ 1,691,630

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignments and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LB556		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense									
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB660	PTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB661	PTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	LB662	PTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB663	PTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB666	PTRAN	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB668	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB670	PTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB671	PTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LB672	PTRAN	-	-	-	-	-	-	-
573 MISC PLANT	LB673	PTRAN	-	-	-	-	-	-	-
Total Transmission Labor Expense	LBTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	16,179	36,844	16,590	18,776	13,270	71,694	12,351
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	338,601	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	148,565	616	-	-	-	-	-
586 STREET LIGHTING EXPENSE	LB586	P371	331	-	-	-	-	-	11,465
586 METER EXPENSES	LB586	P370	-	-	-	-	-	755,819	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	80
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	49,338	112,268	203,297	230,078	162,616	122,649	138,815
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 214,442	\$ 488,349	\$ 219,886	\$ 248,855	\$ 175,886	\$ 950,261	\$ 183,711

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Power Generation Maintenance Expense					
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-
Total Other Power Generation Maintenance Expense	LB556		\$ -	\$ -	\$ -
Total Other Power Generation Expense					
			\$ -	\$ -	\$ -
Total Production Expense					
	LPREX		\$ -	\$ -	\$ -
Purchased Power					
555 PURCHASED POWER	LB555	OMPP	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-
Total Purchased Power Labor	LB558		\$ -	\$ -	\$ -
Transmission Labor Expenses					
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-
568 MISC. TRANSMISSION EXPENSES	LB568	PTRAN	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-
573 MISC PLANT	LB573	PTRAN	-	-	-
Total Transmission Labor Expenses	LB574		\$ -	\$ -	\$ -
Distribution Operation Labor Expense					
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586X	F012	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-
589 RENTS	LB589	PDIST	-	-	-
Total Distribution Operation Labor Expense	LB590		\$ -	\$ -	\$ -

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	
				Base	Peak	Base	Peak
Labor Expenses (Continued)							
Distribution Maintenance Labor Expense							
590 MAINTENANCE SUPERVISION AND EN	LB590	F024					
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	\$ 13,623				
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	216,787				
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	\$ 3,378,399				
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	81,058				
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	97,951				
597 MAINTENANCE OF METERS	LB597	P370	96,746				
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	9,721				
			410				
Total Distribution Maintenance Labor Expense	LBDM		\$ 5,845,994	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses							
		PDIST	11,413,476				
Transmission and Distribution Labor Expenses							
	LB SUB		13,407,786				
Production, Transmission and Distribution Labor Expenses			\$ 31,817,182	\$ 4,204,289	\$ 2,782,173	\$ 7,890,784	\$ -
Customer Accounts Expense							
801 SUPERVISION/CUSTOMER ACCTS	LB801	F025	\$ 476,081				
802 METER READING EXPENSES	LB802	F025	1,378,286				
803 RECORDS AND COLLECTION	LB803	F025	3,762,568				
804 UNCOLLECTIBLE ACCOUNTS	LB804	F025	-				
805 MISC CUST ACCOUNTS	LB805	F025	212,546				
Total Customer Accounts Labor Expense	LBCA		\$ 5,829,502	\$ -	\$ -	\$ -	\$ -
Customer Service Expense							
907 SUPERVISION	LB907	F026	\$ 78,525				
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	207,068				
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-				
908 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	1,010				
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-				
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	217,989				
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-				
912 DEMONSTRATION AND SELLING EXP	LB912	F026	33,760				
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-				
915 MOOSE-JOBING-CONTRACT	LB915	F026	-				
916 MISC SALES EXPENSE	LB916	F026	-				
Total Customer Service Labor Expense	LBCS		\$ 538,362	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LB SUB7		38,185,046	3,592,150	4,204,289	2,782,173	7,890,784

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Peak	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines	
			Base	Inter.					Specific	Demand
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
580 MAINTENANCE SUPERVISION AND LN	LB580	F024	-	-	-	-	-	-	3,043	6,902
582 MAINTENANCE OF STATION EQUIP/ME	LB582	P362	-	-	-	-	518	-	-	-
583 MAINTENANCE OF OVERHEAD LINES	LB583	P365	-	-	-	-	216,787	-	-	-
584 MAINTENANCE OF UNDERGROUND LN	LB584	P367	-	-	-	-	-	-	1,243,013	2,892,440
585 MAINTENANCE OF LINE TRANSFORME	LB585	P368	-	-	-	-	-	-	31,586	88,784
586 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB586	P373	-	-	-	-	-	-	-	-
587 MAINTENANCE OF METERS	LB587	P370	-	-	-	-	-	-	-	-
588 MAINTENANCE OF MISC DISTR PLANT	LB588	PDIST	-	-	-	-	44	-	-	85
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ -	\$ -	\$ -	\$ 217,348	\$ -	\$ 1,277,686	\$ 2,898,202
Total Distribution Operation and Maintenance Labor Expenses										
Transmission and Distribution Labor Expenses										
Production, Transmission and Distribution Labor Expenses	LBSUB		669,689	797,125	527,495	669,689	1,223,055	-	1,210,826	2,650,179
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB905	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-	-
908 INFORM AND INSTRUC-LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-
915 MOSE-JOBBERING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC-SALES-EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		669,689	797,125	527,495	669,689	1,223,055	-	1,210,826	2,650,179

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification
12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
580 MAINTENANCE SUPERVISION AND EN	LB580	F024	960	2,165	43	48	0	23	231
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	397,703	906,242	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	247	460	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	17,803	20,148	-	-	96,746
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	9,721	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	27	31
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	11	25	45	51	36	5,772	97,008
Total Distribution Maintenance Labor Expense	LBDM		\$ 388,912	\$ 908,892	\$ 17,891	\$ 20,248	\$ 36	\$ 5,772	\$ 97,008
Total Distribution Operation and Maintenance Labor Expenses		PDIST	308,132	698,727	1,261,419	1,427,601	1,009,000	781,012	867,525
Transmission and Distribution Labor Expenses									
Production, Transmission and Distribution Labor Expenses	LBSUB		308,132	698,727	1,261,419	1,427,601	1,009,000	781,012	867,525
Total Customer Accounts Labor Expense			\$ 308,132	\$ 698,727	\$ 1,261,419	\$ 1,427,601	\$ 1,009,000	\$ 781,012	\$ 867,525
Customer Service Expenses									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-
905 MISC-CUST ACCOUNTS	LB905	F025	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expenses									
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-
909 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB909	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC-LOAD MGMT	LB909	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		308,132	698,727	1,261,419	1,427,601	1,009,000	781,012	867,525

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Infr.	Sales Expense
Labor Expenses (Continued)					
Distribution Maintenance Labor Expense					
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses					
Transmission and Distribution Labor Expenses					
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ -	\$ -	\$ -
Customer Accounts Expense					
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	476,081	-	-
902 METER READING EXPENSES	LB902	F025	1,378,286	-	-
903 RECORDS AND COLLECTION	LB903	F025	3,782,688	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-
905 MISC CUST ACCOUNTS	LB905	F025	212,646	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 5,829,502	\$ -	\$ -
Customer Service Expense					
907 SUPERVISION	LB907	F026	-	78,525	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	207,968	-
909 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-
908 INFORMATIONAL AND INSTRUCTION	LB908	F028	-	1,010	-
909 INFORM AND INSTRUC-LOAD MGMT	LB909x	F028	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F028	-	217,899	-
911 DEMONSTRATION AND SELLING EXP	LB911	F028	-	-	-
912 WATER HEATER AND SELLING EXP	LB912	F028	-	33,760	-
915 MISC-JOBBER-CONTRACT	LB915	F028	-	-	-
916 MISC SALES EXPENSE	LB916	F028	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ 538,362	\$ -
Sub-Total Labor Exp					
	LBSUB7		5,829,502	538,362	-

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification
12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	
				Base	Peak	Base	Peak
Lebor Expenses (Continued)							
Administrative and General Expense							
820 ADMIN & GEN SALARIES	LB920	LBSUB7	\$ 513,566	47,505	37,419	106,126	-
821 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	-	-	-	-	-
822 ADMIN EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(645,147)	(59,677)	(47,006)	(132,317)	-
823 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	13,699,601	1,265,725	1,012,723	2,872,296	-
824 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-
825 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	63,453	5,869	4,623	13,112	-
826 EMPLOYEE BENEFITS	LB926	LBSUB7	1,022	94	74	211	-
828 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-
829 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-
830 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	1,866	173	136	366	-
831 RENTS AND LEASES	LB931	PGP	-	-	-	-	-
832 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-
835 MAINTENANCE OF GENERAL PLANT	LB935	PGP	16,952	3,848	2,637	-	-
Total Administrative and General Expense	LBAG		\$ 13,853,312	\$ 1,283,038	\$ 1,010,612	\$ 2,858,814	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 52,038,358	\$ 4,815,188	\$ 3,792,785	\$ 10,749,598	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 62,068,358	\$ 4,815,188	\$ 3,792,785	\$ 10,749,598	\$ -

KENTUCKY UTILITIES
 Cost of Service Study
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Description	Name	Functional Vector	Transmission Demand			Peak	Distribution Poles			Distribution Substation			Distribution Primary Lines		
			Base	Inter.	Demand		Specific	General	Specific	General	Demand	Specific	General	Customer	
Labor Expenses (Continued)															
Administrative and General Expense															
820 ADMIN. & GEN. SALARIES	LB920	LBSUB7	9,007	10,721	7,094	-	-	16,449	-	-	16,285	-	-	35,643	
821 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	-	-	-	-	-	-	-	-	-	-	-	-	
822 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(11,315)	(13,468)	(8,912)	-	-	(20,664)	-	-	(20,457)	-	-	(44,776)	
823 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	243,771	290,159	182,011	-	-	445,200	-	-	440,748	-	-	964,882	
824 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-	-	-	-	-	
825 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	1,113	1,323	877	-	-	2,002	-	-	2,012	-	-	4,404	
826 EMPLOYEE BENEFITS	LB926	LBSUB7	18	21	14	-	-	33	-	-	32	-	-	71	
828 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-	-	-	-	-	
829 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-	-	-	-	-	
830 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	33	39	26	-	-	60	-	-	59	-	-	130	
831 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-	-	-	-	-	
832 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-	-	-	-	-	-	
835 MAINTENANCE OF GENERAL PLANT	LB935	PGP	902	1,074	711	-	-	674	-	-	668	-	-	1,461	
Total Administrative and General Expense	LBAG		\$ 243,529	\$ 289,871	\$ 181,821	\$ -	\$ -	\$ 443,785	\$ -	\$ -	\$ 439,347	\$ -	\$ -	\$ 961,616	
Total Operation and Maintenance Expenses	TLB		\$ 913,219	\$ 1,086,997	\$ 719,316	\$ -	\$ -	\$ 1,666,899	\$ -	\$ -	\$ 1,650,173	\$ -	\$ -	\$ 3,611,795	
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 913,219	\$ 1,086,997	\$ 719,316	\$ -	\$ -	\$ 1,666,839	\$ -	\$ -	\$ 1,650,173	\$ -	\$ -	\$ 3,611,795	

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer			
Labor Expenses (Continued)									
Administrative and General Expense									
820 ADMIN. & GEN. SALARIES	LB920	LBSUB7	4,117	9,371	16,865	18,200	13,570	10,235	11,668
821 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	(5,172)	(11,771)	(21,312)	(24,120)	(17,047)	(12,658)	(14,657)
822 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	111,434	253,613	459,165	519,656	367,283	277,013	315,785
823 OUTSIDE SERVICES EMPLOYED	LB923	TUP	-	-	-	-	-	-	-
824 PROPERTY INSURANCE	LB924	LBSUB7	509	1,158	2,096	2,372	1,877	1,265	1,442
825 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	8	19	34	38	27	20	23
826 EMPLOYEE BENEFITS	LB926	TUP	-	-	-	-	-	-	-
828 REGULATORY COMMISSION FEES	LB928	LBSUB7	-	-	-	-	-	-	-
829 MISCELLANEOUS GENERAL EXPENSES	LB929	LBSUB7	15	34	62	70	49	37	42
831 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-
832 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-
835 MAINTENANCE OF GENERAL PLANT	LB935	PGP	169	384	696	787	556	420	478
Total Administrative and General Expenses	LBAG		\$ 111,080	\$ 252,807	\$ 457,705	\$ 518,004	\$ 386,115	\$ 276,133	\$ 314,781
Total Operation and Maintenance Expenses	TLB		\$ 417,212	\$ 949,534	\$ 1,719,124	\$ 1,945,606	\$ 1,375,116	\$ 1,037,145	\$ 1,182,306
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 417,212	\$ 949,534	\$ 1,719,124	\$ 1,945,606	\$ 1,375,116	\$ 1,037,145	\$ 1,182,306

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Description	Name	Functional Vector	Customer Accounts Expense			Customer Service & Info.			Sales Expense		
Administrative and General Expense											
920 ADMIN. & GEN. SALARIES	LB920	LBSUB7	78,403	7,241	-	-	-	-	-	-	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	-	-	-	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(98,491)	(9,098)	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	2,121,976	195,967	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	9,697	895	-	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	156	14	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	285	28	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	-	-	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 2,112,016	\$ 195,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 7,941,517	\$ 733,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 7,941,517	\$ 733,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand		Production Energy Inter.	Peak	Base	Peak	Base
				Base	Inter.					
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	\$ 29,484,815	9,801,001	11,785,081	-	7,798,734	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	142,657	47,504	57,020	-	37,733	-	-	-
Other Production	DEPRDP2	PPRTL	10,019,208	3,864,450	4,004,678	-	2,650,081	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	11,222,609	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	219,003	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	26,869,672	1,817,376	2,163,208	-	1,431,495	-	-	-
General Plant	DEPRDP6	PGP	10,287,720	7,260	8,629	-	6,711	-	-	-
Intangible Plant	DEPRAADJ	PINT	41,040	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		\$ 88,376,624	15,137,981	18,018,916	-	11,923,753	-	-	-
Regulatory Credits and Accretion Expenses										
Production Plant	ACRTPP	PPRTL	\$ (8,656,278)	(2,906,778)	(3,459,914)	-	(2,289,586)	-	-	-
Transmission Plant	ACRTPP	PTRAN	225	-	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ (8,656,053)	\$ (2,906,778)	\$ (3,459,914)	\$ (2,289,586)	\$ -	\$ -	\$ -	\$ -
Property Taxes	PTAX	TUP	\$ 8,211,450	1,527,820	1,818,652	-	1,203,420	-	-	-
Other Taxes	OTAX	TUP	\$ 5,761,996	1,072,075	1,276,083	-	844,443	-	-	-
Gain Disposition of Allowances	GAIN	F013	\$ (246,288)	-	-	-	-	(246,288)	-	-
Interest	INTLTD	TUP	\$ 20,391,767	3,794,097	4,516,070	-	2,988,493	-	-	-
Other Expenses	OT	TUP	\$ (2,326,998)	(432,961)	(515,349)	-	(341,031)	-	-	-
Total Other Expenses	TOE		\$ 111,512,497	18,192,225	21,854,057	\$ 14,329,492	\$ (246,288)	\$ -	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 660,233,819	\$ 42,292,278	\$ 50,340,153	\$ 33,312,411	\$ 370,318,090	\$ -	\$ -	\$ -
Non-Operating Items										
Non-Operating Margins - Interest			-	-	-	-	-	-	-	-
AFUDC			-	-	-	-	-	-	-	-
Income (Loss) from Equity Investments			-	-	-	-	-	-	-	-
Non-Operating Margins - Other			-	-	-	-	-	-	-	-
Generation and Transmission Capital Credits			-	-	-	-	-	-	-	-
Other Capital Credits and Patronage Dividends			-	-	-	-	-	-	-	-
Extraordinary Items			-	-	-	-	-	-	-	-
Long Term Debt Service Requirements			-	-	-	-	-	-	-	-

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Peak	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines	
			Base	Inter.					Specific	Demand
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	3,768,652	4,485,677	2,968,380	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	73,541	87,586	57,926	-	-	-	-	-
Distribution	DEPRDP5	FOIST	-	-	-	-	-	-	-	-
General Plant	DEPRDP6	PGP	489,898	583,119	385,877	-	2,888,956	-	2,860,070	6,259,943
Intangible Plant	DEPRAAQU	PINT	1,854	2,328	1,539	-	366,195	-	362,474	793,360
Total Depreciation Expense	TDEPR		4,333,843	5,158,657	3,413,723	-	3,256,551	-	3,223,990	7,056,468
Regulatory Credits and Accretion Expenses										
Production Plant	ACRTPP	PPRTL	-	-	-	-	-	-	-	-
Transmission Plant	ACRTPP	PTRAN	76	90	59	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ 76	\$ 90	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes										
Property Taxes	PTAX	TUP	363,242	452,354	285,115	-	276,463	-	273,699	599,055
Other Taxes										
Other Taxes	OTAX	TUP	254,888	303,391	200,788	-	183,995	-	192,065	420,368
Gain Disposition of Allowances										
Gain Disposition of Allowances	GAIN	F013	-	-	-	-	-	-	-	-
Interest										
Interest	INTLTD	TUP	802,050	1,073,703	710,519	-	686,550	-	679,685	1,487,659
Other Expenses										
Other Expenses	OT	TUP	(102,937)	(122,525)	(81,081)	-	(78,345)	-	(77,562)	(169,763)
Total Other Expenses	TOE		\$ 5,751,261	\$ 6,845,679	\$ 4,630,103	\$ -	\$ 4,395,214	\$ -	\$ 4,291,667	\$ 9,393,771
Total Cost of Service (O&M + Other Expenses)			\$ 12,145,315	\$ 14,456,469	\$ 9,566,515	\$ -	\$ 8,767,363	\$ -	\$ 12,344,854	\$ 27,366,931

Non-Operating Items
 Non-Operating Margins - Interest
 AFUDC
 Income (Loss) from Equity Investments
 Non-Operating Margins - Other
 Generation and Transmission Capital Credits
 Other Capital Credits and Patronage Dividends
 Extraordinary Items
 Long Term Debt Service Requirements

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters & Cust. Lighting	Distribution St.
			Demand	Customer	Demand	Customer			
Other Expenses									
Depreciation Expenses									
Steam Production		PPRTL	-	-	-	-	-	-	-
Hydraulic Production		DEPRD1	-	-	-	-	-	-	-
Other Production		DEPRD2	-	-	-	-	-	-	-
Transmission - Kentucky System Property		DEPRD3	-	-	-	-	-	-	-
Transmission - Virginia Property		PTRAN	-	-	-	-	-	-	-
Distribution		DEPRD4	-	-	-	-	-	-	-
General Plant		DEPRD5	723,109	1,645,726	2,979,576	3,372,111	2,383,342	1,797,573	2,048,166
Intangible Plant		DEPRD6	91,644	206,573	377,620	427,368	302,055	227,817	259,703
		DEPRAADU	366	832	1,506	1,705	1,205	908	1,036
Total Depreciation Expense		TDEPR	815,119	1,855,131	3,358,702	3,801,183	2,686,603	2,026,298	2,308,905
Regulatory Credits and Accretion Expenses									
Production Plant		ACRTP	-	-	-	-	-	-	-
Transmission Plant		ACRTP	-	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses		TACRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes									
		PTAX	69,189	157,490	285,135	322,659	228,078	172,022	186,086
Other Taxes									
		OTAX	48,557	110,511	200,080	226,439	160,043	120,708	137,603
Gain Disposition of Allowances									
		GAIN	-	-	-	-	-	-	-
Interest									
		INFLTD	171,844	391,101	708,086	801,970	566,393	427,187	486,977
Other Expenses									
		OT	(19,810)	(44,630)	(80,803)	(91,448)	(64,634)	(48,748)	(65,571)
Total Other Expenses		TOE	\$ 1,085,110	\$ 2,469,603	\$ 4,471,200	\$ 5,060,244	\$ 3,576,482	\$ 2,697,467	\$ 3,075,011
Total Cost of Service (O&M + Other Expenses)			\$ 3,980,286	\$ 7,696,641	\$ 7,809,552	\$ 8,610,815	\$ 6,064,960	\$ 6,385,337	\$ 5,542,140
Non-Operating Items									
Non-Operating Margins - Interest									
AFUDC									
Income (Loss) from Equity Investments									
Non-Operating Margins - Other									
Generation and Transmission Capital Credits									
Other Capital Credits and Patronage Dividends									
Extraordinary Items									
Long Term Debt Service Requirements									

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses					
Depreciation Expenses					
Steam Production	DEPRTP	PPRTL	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-
Distribution	DEPRDP5	PDIST	-	-	-
General Plant	DEPRDP6	PGP	-	-	-
Intangible Plant	DEPRADU	PINT	-	-	-
Total Depreciation Expense	TDEPR		-	-	-
Regulatory Credits and Accretion Expenses					
Production Plant	ACRTPP	PPRTL	-	-	-
Transmission Plant	ACRTTP	PTRAN	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ -	\$ -	\$ -
Property Taxes	PTAX	TUP	-	-	-
Other Taxes	OTAX	TUP	-	-	-
Gain Disposition of Allowances	GAIN	F013	-	-	-
Interest	INTLTD	TUP	-	-	-
Other Expenses	OT	TUP	-	-	-
Total Other Expenses	TOE		\$ -	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 26,700,482	\$ 5,334,096	\$ -
Non-Operating Items					
Non-Operating Margins - Interest					
AFUDC					
Income (Loss) from Equity Investments					
Non-Operating Margins - Other					
Generation and Transmission Capital Credits					
Other Capital Credits and Patronage Dividends					
Extraordinary Items					
Long Term Debt Service Requirements					

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Total System	Production Demand		Production Energy		Peak
				Base	Inter.	Base	Inter.	
Functional Vectors								
Station Equipment	F001		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fittings	F002		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Power	PROVAR		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		8,732,118	2,424,758.81	0.000000	1,909,913	1,511,277	0.000000
Steam Generation Operation Labor	F019		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
PROFIX	PROFIX		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		4,545,944	207,822	0.000000	0.000000	0.000000	0.000000
Hydraulic Generation Operation Labor	F021		6,172	2,467	0.000000	163,774	3,926,780	0.000000
Hydraulic Generation Maintenance Labor	F022		78,135	13,503	0.000000	1,633	37,923	0.000000
Distribution Operation Labor	F023		5,147,433	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Maintenance Labor	F024		5,832,671	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Accounts Expense	F025		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		375,084,466	0.000000	0.000000	0.000000	0.000000	0.000000
Purchase Power Demand	F017		30,154,256	10,129,157	12,056,653	7,976,446	-	-
Purchase Power Energy	F018		100,396,373	-	-	-	-	-
Purchased Power Expenses	F017		130,560,629	10,129,157	12,056,653	7,976,446	100,396,373	0.000000
Gain Disposition of Allowances	F013		1,000,000	-	-	-	-	-
Installations on Customer Premises - Accoun Depr	F014		1,000,000	-	-	-	-	-
Generators - Energy	F015		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant	FT&D		1,000,000	0.176655	0.210271	0.139146	-	-
Total Distribution Plant	FDIST		1,000,000	-	-	-	-	-
Total Transmission Plant	FT&D		1,000,000	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	PT&D		1,000,000	0.033410	0.039788	0.026316	0.646087	-
Total Plant in Service	PT&D		1,000,000	0.176655	0.210271	0.139146	-	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	TLB		1,000,000	0.062532	0.041448	0.027428	0.206571	-
Total Steam Power Operation Expenses (Labor)	LBSUB1		1,000,000	0.054622	0.041448	0.027428	0.752683	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		1,000,000	0.277683	0.045738	0.064441	0.173071	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		1,000,000	0.355600	0.399700	0.264500	0.865794	-
Total Hydraulic Power Generation Maintenance Expense (Labor)	LBSUB4		1,000,000	0.172618	0.205704	0.139124	0.485553	-
Total Other Power Generation Expenses (Labor)	LBSUB5		1,000,000	0.335000	0.399700	0.264500	0.865794	-
Total Transmission Labor Expenses	LBT&D		1,000,000	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDOM		1,000,000	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		1,000,000	-	-	-	-	-
Sub-Total Labor Exp	LBSUB7		1,000,000	0.092501	0.110103	0.072860	0.266546	-
Total General Plant	FGP		1,000,000	0.176655	0.210271	0.139146	-	-
Total Production Plant	PPRTL		1,000,000	0.335600	0.399700	0.264500	-	-
Total Intangible Plant	PINT		1,000,000	0.176655	0.210271	0.139146	-	-

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Peak	Distribution Poles		Distribution Substation		Distribution Primary Lines		Customer
			Base	Inter.			Specific	General	Specific	Demand			
Functional Vectors													
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.231068	0.526535	
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.231068	0.526535	
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.346863	0.645345	
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Meter Reading	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Lead Management	F012		0.000000	0.399700	0.264500	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Prover	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Steam Generation Operation Labor	F019		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Steam Generation Maintenance Labor	F020		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Hydraulic Generation Operation Labor	F021		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Hydraulic Generation Maintenance Labor	F022		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Distribution Operation Labor	F023		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Distribution Maintenance Labor	F024		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Customer Advances	F027		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	83,374,713	204,372,724	
Purchase Power Demand	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Purchase Power Energy	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Purchased Power Expenses	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
OMPP	OMPP		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Gain Disposition of Allowances	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Installations on Customer Premises - Accum Dapr	F014		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Generators - Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Energy	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Internally Generated Functional Vectors													
Total Prod, Trans, and Dist Plant	PT&D		0.047619	0.066651	0.037508	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.077117	
Total Distribution Plant	PDIST		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Operation and Maintenance Expenses Less Purchase Power	PTRAN		0.336800	0.399700	0.284500	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Plant in Service	OMLPP		0.015291	0.018201	0.012044	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Operation and Maintenance Expenses (Labor)	TPIS		0.047619	0.056681	0.037508	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	TLB		0.017549	0.020688	0.013823	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Steam Power Operation Expenses (Labor)	OMSUB2		0.010298	0.012257	0.008111	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB1		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Hydraulic Power Operation Expenses (Labor)	LBSUB2		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB3		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Other Power Generation Expenses (Labor)	LBSUB4		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Transmission Labor Expenses	LBSUB5		0.399700	0.399700	0.284500	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Distribution Labor Expenses	LBTRAN		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Distribution Operation Labor Expense	LBD0		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Sub-Total Labor Exp	LBDM		0.017538	0.020675	0.013814	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total General Plant	LBSUB7		0.047619	0.056681	0.037508	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Production Plant	PPRPL		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Total Intangible Plant	PINT		0.047619	0.056681	0.037508	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

13 Months Ended
September 30, 2003

Description	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution S. & Cust. Lighting
		Demand	Customer	Demand	Customer			
Functionally Vectors								
Station Equipment	F001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fictives	F002	0.073931	0.168465	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003	0.073931	0.168465	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004	0.002717	0.005055	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005	0.000000	0.000000	0.469100	0.530900	0.000000	0.000000	0.000000
Services	F006	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meters	F007	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Street Lighting	F008	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Meter Reading	F009	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Prover	PROVAR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
PROFIX	PROFIX	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022	-	-	-	-	-	-	-
Distribution Operation Labor	F023	198,263	451,505	203,297	230,079	162,516	878,587	151,360
Distribution Maintenance Labor	F024	397,962	906,727	17,848	20,200	36	9,748	96,777
Customer Accounts Expense	F025	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027	23,807,860	53,729,189	-	-	-	-	-
Purchase Power Demand	F017	-	-	-	-	-	-	-
Purchase Power Energy	F018	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP	-	-	-	-	-	-	-
Gain Disposition of Allowances	F013	-	-	-	-	-	-	-
Initiations on Customer Premises - Accum Depr	F014	-	-	-	-	-	-	-
Generators -Energy	F015	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy	Energy	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant	PT&D	0.009908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Distribution Plant	FDIST	0.026622	0.061044	0.110520	0.125060	0.088404	0.066677	0.076009
Total Transmission Plant	PTRAN	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP	0.005489	0.012500	0.007503	0.008491	0.005951	0.013554	0.005900
Total Plant in Service	TPIS	0.009908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Operation and Maintenance Expenses (Labor)	TLB	0.008017	0.018247	0.030306	0.037368	0.026425	0.018930	0.022720
Sub-Total Prod, Trans, Dist, Cust Acc and Cust Service	CMSUB2	0.009908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Steam Power Operation Expenses (Labor)	LBSUB1	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LDOD	0.038517	0.087715	0.039495	0.044698	0.031592	0.170681	0.029405
Total Distribution Maintenance Labor Expense	LDOM	0.068297	0.155473	0.003060	0.003464	0.000006	0.001672	0.016594
Sub-Total Labor Exp	LBSUB7	0.008017	0.018246	0.030306	0.037366	0.026424	0.019930	0.022719
Total General Plant	PGP	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Production Plant	PPRIL	-	-	-	-	-	-	-
Total Intangible Plant	PINT	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification
 12 Months Ended
 September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense		Customer Service & Info		Sales Expense	
Functional Vectors								
Station Equipment	F001		0.000000		0.000000			0.000000
Poles, Towers and Fixtures	F002		0.000000		0.000000			0.000000
Overhead Conductors and Devices	F003		0.000000		0.000000			0.000000
Underground Conductors and Devices	F004		0.000000		0.000000			0.000000
Line Transformers	F005		0.000000		0.000000			0.000000
Services	F006		0.000000		0.000000			0.000000
Meters	F007		0.000000		0.000000			0.000000
Street Lighting	F008		0.000000		0.000000			0.000000
Meter Reading	F009		0.000000		0.000000			0.000000
Billing	F010		0.000000		1.000000			0.000000
Transmission	F011		0.000000		1.000000			0.000000
Load Management	F012		0.000000		0.000000			0.000000
Production Plant	F017		0.000000		0.000000			1.000000
Provar	PROVAR		0.000000		0.000000			0.000000
Fuel	F018		0.000000		0.000000			0.000000
Steam Generation Operation Labor	F018							
PROFIX	PROFIX		0.000000		0.000000			0.000000
Steam Generation Maintenance Labor	F020							
Hydraulic Generation Operation Labor	F021							
Hydraulic Generation Maintenance Labor	F022							
Distribution Operation Labor	F023							
Distribution Maintenance Labor	F024							
Customer Accounts Expense	F025		1.000000		0.000000			0.000000
Customer Service Expense	F026		0.000000		1.000000			0.000000
Customer Advances	F027							
Purchase Power Demand	F017							
Purchase Power Energy	F018							
Purchased Power Expenses	F017							
Gain Deposition of Allowances	OMPP							
Installations on Customer Premises - Accum Depn	F013							
Generators - Energy	F014		1.000000					
	F015		0.000000		0.000000			0.000000
	Energy		0.000000		0.000000			0.000000
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant	PT&D							
Total Distribution Plant	PDIST							
Operation and Maintenance Expenses Less Purchase Power	PTRAN							
Total Plant in Service	OMLPP		0.063852		0.012766			
Total Operation and Maintenance Expenses (Labor)	TLB							
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		0.152609		0.014094			
Total Steam Power Operation Expenses (Labor)	OMSUB1		0.034470		0.009241			
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2							
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3							
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4							
Total Other Power Generation Expenses (Labor)	LBSUB5							
Total Transmission Labor Expenses	LBTRAN							
Total Distribution Operation Labor Expense	LBDM							
Total Distribution Maintenance Labor Expense	LBDM							
Sub-Total Labor Exp	LBSUB7		0.152655		0.014039			
Total General Plant	PGP							
Total Production Plant	PPRTL							
Total Intangible Plant	PINT							

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service		General Service Primary GSP
							Secondary GSS	Primary GSP	
Plant in Service									
Power Production Plant									
Production Demand - Base	TPIS	PLPFOB	BDEM	\$ 489,250,225	\$ 78,024,298	\$ 69,841,895	\$ 32,632,635	\$ 1,490,690	
Production Demand - Inter	TPIS	PLPFOI	PPWDA	\$ 382,350,951	\$ 65,323,526	\$ 205,951,225	\$ 35,983,537	\$ 1,759,552	
Production Demand - Peak	TPIS	PLPPOP	PPSDA	\$ 335,368,320	\$ 78,828,159	\$ 64,517,445	\$ 37,798,001	\$ 1,006,811	
Production Energy - Base	TPIS	PLPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Inter	TPIS	PLPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	TPIS	PLPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant				\$ 1,458,969,104	\$ 241,975,982	\$ 380,710,565	\$ 106,414,168	\$ 4,257,062	
Transmission Plant									
Transmission Demand - Base	TPIS	PLTRB	BDEM	\$ 131,683,337	\$ 21,032,397	\$ 24,217,973	\$ 8,766,523	\$ 401,836	
Transmission Demand - Inter	TPIS	PLTRI	PPWDA	\$ 156,979,660	\$ 22,899,892	\$ 55,518,653	\$ 9,699,797	\$ 474,309	
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 109,890,711	\$ 21,185,175	\$ 17,499,285	\$ 10,188,910	\$ 271,398	
Total Transmission Plant				\$ 392,743,708	\$ 65,227,563	\$ 97,233,911	\$ 28,665,229	\$ 1,147,543	
Distribution Poles									
Specific	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation									
General	TPIS	PLDSG	NCPP	\$ 68,566,020	\$ 19,284,894	\$ 20,308,582	\$ 10,893,744	\$ 443,691	
Distribution Primary & Secondary Lines									
Primary Specific	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TPIS	PLDPLD	NCPP	\$ 97,560,483	\$ 19,092,170	\$ 28,025,534	\$ 10,586,021	\$ 439,245	
Primary Customer	TPIS	PLDPLC	YECue08	\$ 219,578,071	\$ 66,148,230	\$ 71,575,398	\$ 29,874,404	\$ 40,170	
Secondary Demand	TPIS	PLDBLD	SICD	\$ 24,671,204	\$ 6,499,069	\$ 8,671,960	\$ 4,997,159	\$ -	
Secondary Customer	TPIS	PLDBLC	YECue07	\$ 56,149,238	\$ 25,302,029	\$ 18,835,529	\$ 7,809,011	\$ -	
Total Distribution Primary & Secondary Lines				\$ 391,979,004	\$ 147,042,418	\$ 127,107,519	\$ 53,057,394	\$ 478,415	
Distribution Line Transformers									
Demand	TPIS	PLDLD	SICD	\$ 101,657,630	\$ 26,783,242	\$ 35,729,150	\$ 20,546,614	\$ -	
Customer	TPIS	PLDLC	YECue07	\$ 114,954,399	\$ 1,847,135	\$ 38,594,205	\$ 16,000,750	\$ -	
Total Line Transformers				\$ 216,792,029	\$ 28,630,377	\$ 74,323,355	\$ 36,547,364	\$ -	
Distribution Services									
Customer	TPIS	PLDSC	C02	\$ 81,315,388	\$ 35,148,658	\$ 25,870,406	\$ 15,355,029	\$ -	
Distribution Meters									
Customer	TPIS	PLDMC	C08	\$ 81,329,987	\$ 18,045,858	\$ 14,018,441	\$ 14,057,448	\$ 58,815	
Distribution Street & Customer Lighting									
Customer	TPIS	PLDSL	YECue04	\$ 69,919,878	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense									
Customer	TPIS	PLCAE	YECue05	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.									
Customer	TPIS	PLCSI	YECue06	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense									
Customer	TPIS	PLSEC	YECue06	\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 2,798,625,318	\$ 605,352,850	\$ 727,572,782	\$ 264,813,370	\$ 6,388,516	

KENTUCKY UTILITIES
 Cost of Service Study
 Clear Allocation
 12 Months Ended
 September 30, 2013

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Combined Light & Power		Large Committed		High Load Factor		High Load Factor	
				LPS	LPP	LPT	LCP	LCT	HLFS	HLFP	HLFS	HLFP			
Power Production Plant															
Production Demand - Base	TPIS	PLPDB	BDEM	116,127,674	28,539,812	431,027	59,507,460	17,296,032	10,830,814	20,685,108					
Production Demand - Inter	TPIS	PLPDI	PPMDA	105,415,187	24,680,964	323,290	47,458,572	13,052,755	7,972,687	16,280,784					
Production Demand - Peak	TPIS	PLPDP	PPSDA	92,258,358	20,205,066	340,521	37,108,239	8,612,903	6,566,453	12,254,833					
Production Energy - Base	TPIS	PLPEB	E01	-	-	-	-	-	-	-					
Production Energy - Inter	TPIS	PLPEI	E11	-	-	-	-	-	-	-					
Production Energy - Peak	TPIS	PLPEP	E01	-	-	-	-	-	-	-					
Total Power Production Plant	TPIS	PLPFT		313,801,200	73,325,871	1,094,837	144,074,270	38,961,695	25,486,985	49,220,735					
Transmission Plant															
Transmission Demand - Base	TPIS	PLTRB	BDEM	31,303,624	7,693,263	116,188	18,040,959	4,822,355	2,643,584	5,575,922					
Transmission Demand - Inter	TPIS	PLTRI	PPMDA	29,415,938	6,626,836	87,147	12,793,034	3,516,529	2,149,136	4,444,455					
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	24,869,361	5,445,990	91,792	10,002,976	2,994,758	1,775,458	3,303,439					
Total Transmission Plant	TPIS	PLTRT		84,588,923	19,766,089	285,127	38,836,969	10,473,641	6,871,121	13,288,047					
Distribution Poles															
Specific	TPIS	PLDPS	NCPP	-	-	-	-	-	-	-					
Distribution Substation															
General	TPIS	PLDSG	NCPP	19,349,990	4,672,229	-	8,136,092	-	1,330,543	2,511,160					
Distribution Primary & Secondary Lines															
Primary Specific	TPIS	PLDPL	NCPP	-	-	-	-	-	-	-					
Primary Demand	TPIS	PLDPL	NCPP	19,156,457	4,625,513	-	8,054,743	-	1,817,239	2,488,052					
Primary Customer	TPIS	PLDPLC	YECum08	5,489,186	130,766	-	10,683	-	17,529	18,376					
Secondary Customer	TPIS	PLDPLS	SICD	3,993,111	-	-	-	-	-	-					
Total Distribution Primary & Secondary Lines	TPIS	PLDPLC	YECum07	1,444,510	-	-	-	-	4,811	-					
	TPIS	PLDPLT		29,489,244	4,756,279	-	8,065,429	-	1,544,103	2,504,427					
Distribution Line Transformers															
Customer	TPIS	PLDLD	SICD	13,881,332	-	-	-	-	643,588	-					
Customer	TPIS	PLDLD	YECum07	2,959,916	-	-	-	-	9,447	-					
Total Line Transformers	TPIS	PLDLD		16,841,248	-	-	-	-	653,046	-					
Distribution Services															
Customer	TPIS	PLDSC	C02	4,846,136	-	-	-	-	15,581	-					
Distribution Meters															
Customer	TPIS	PLDMC	C08	13,319,463	420,785	12,450	149,216	34,088	89,971	124,623					
Distribution Street & Customer Lighting															
Customer	TPIS	PLDSL	YECum04	-	-	-	-	-	-	-					
Customer Accounts Expense															
Customer	TPIS	PLCAE	YECum05	-	-	-	-	-	-	-					
Customer Service & Int'l.															
Customer	TPIS	PLCSI	YECum06	-	-	-	-	-	-	-					
Sales Expense															
Customer	TPIS	PLSEC	YECum06	-	-	-	-	-	-	-					
Total				482,324,043	102,941,049	1,402,414	199,261,979	49,371,435	36,194,250	67,628,962					

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TOD Primary LMPP	Large Power Line Power TOD Transmission LMPT	Combination Off-Peak CWN
Plant In Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPDR	BDEM	\$ 3,654,094	\$ 3,104,105	\$ 1,650,683	\$ 3,769,241	\$ 393,675
Production Demand - Inter	TPIS	PLPDI	PPWDA	\$ 3,017,176	\$ 3,369,121	\$ 1,319,659	\$ 4,265,830	\$ 395,496
Production Demand - Peak	TPIS	PLPDP	PPSDA	\$ 2,220,098	\$ 1,938,878	\$ 655,972	\$ 2,441,949	\$ 415,438
Production Energy - Base	TPIS	PLPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter	TPIS	PLPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TPIS	PLPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 9,891,368	\$ 8,503,104	\$ 3,666,614	\$ 10,477,020	\$ 1,194,609
Transmission Plant								
Transmission Demand - Base	TPIS	PLTRB	BDEM	\$ 985,003	\$ 861,010	\$ 433,910	\$ 1,016,045	\$ 103,424
Transmission Demand - Inter	TPIS	PLTRI	PPWDA	\$ 1,028,996	\$ 908,188	\$ 409,898	\$ 1,149,806	\$ 106,611
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 588,455	\$ 522,918	\$ 230,495	\$ 696,237	\$ 111,989
Total Transmission Plant				\$ 2,602,455	\$ 2,292,115	\$ 1,074,303	\$ 2,862,078	\$ 322,024
Distribution Poles	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	\$ 718,197	\$ -	\$ 330,821	\$ -	\$ 117,535
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TPIS	PLDPLD	NCPP	\$ 709,036	\$ -	\$ 327,513	\$ -	\$ 116,360
Primary Customer	TPIS	PLDPLC	YECUa08	\$ 6,274	\$ -	\$ 855	\$ -	\$ 3,003,764
Secondary Demand	TPIS	PLDSL	SICD	\$ -	\$ -	\$ -	\$ -	\$ 54,814
Secondary Customer	TPIS	PLDSL	YECUa07	\$ -	\$ -	\$ -	\$ -	\$ 790,460
Total Distribution Primary & Secondary Lines				\$ 718,010	\$ -	\$ 328,368	\$ -	\$ 3,865,398
Distribution Line Transformers								
Demand	TPIS	PLDLD	SICD	\$ -	\$ -	\$ -	\$ -	\$ 225,861
Customer	TPIS	PLDLC	YECUa07	\$ -	\$ -	\$ -	\$ -	\$ 1,619,661
Total Line Transformers				\$ -	\$ -	\$ -	\$ -	\$ 1,845,522
Distribution Services								
Customer	TPIS	PLDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters								
Customer	TPIS	PLDMC	C03	\$ 60,349	\$ 59,797	\$ 17,050	\$ 38,393	\$ 618,734
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSL	YECUa04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECUa05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECUa06	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	TPIS	PLSEC	YECUa08	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 13,798,339	\$ 10,855,019	\$ 5,734,954	\$ 13,339,620	\$ 8,061,820

KENTUCKY UTILITIES
 Cost of Service Study
 Chas. Altonnas
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider SR	Water Pumping M	Street Lighting SILL	Decorative Street Lighting Dec SILL	Private Outdoor Lighting POLL	Customer Outdoor Lighting C OLL	Special Contracts
Plant In Service											
Power Production Plant											
Production Demand - Base	TPIS	PLPR08	BOEM	\$ 2,071,701	\$ 508,095	\$ 504,465	\$ 1,104,023	\$ 68,289	\$ 1,853,479	\$ 287,732	\$ 13,741,784
Production Demand - Inter.	TPIS	PLPR09	PPWDA	\$ 3,083,277	\$ 609,426	\$ 609,426	\$ 1,201,214	\$ 108,061	\$ 2,953,955	\$ 450,478	\$ 14,868,209
Production Demand - Peak	TPIS	PLPR0A	PPS0A	\$ 3,213,744	\$ 551,883	\$ 520,505	\$ -	\$ -	\$ -	\$ -	\$ 13,967,925
Production Energy - Base	TPIS	PLPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.	TPIS	PLPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TPIS	PLPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 9,268,742	\$ 1,568,998	\$ 1,626,396	\$ 3,006,037	\$ 176,950	\$ 4,806,642	\$ 748,211	\$ 2,311,251,050
Transmission Plant											
Transmission Demand - Base	TPIS	PLTRB	BOEM	\$ 801,063	\$ 137,395	\$ 135,985	\$ 322,079	\$ 18,408	\$ 490,627	\$ 77,562	\$ 3,704,265
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	\$ 825,744	\$ 141,828	\$ 242,721	\$ 512,495	\$ 29,291	\$ 786,116	\$ 123,398	\$ 4,024,853
Transmission Demand - Peak	TPIS	PLTRP	PPS0A	\$ 897,382	\$ 145,769	\$ 141,117	\$ -	\$ -	\$ -	\$ -	\$ 3,662,790
Total Transmission Plant				\$ 2,494,189	\$ 427,992	\$ 519,823	\$ 834,574	\$ 47,699	\$ 1,285,743	\$ 201,950	\$ 623,025,941
Distribution Poles											
Specific:	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General:	TPIS	PLDSG	NCPP	\$ 910,358	\$ 158,140	\$ 95,997	\$ 273,379	\$ 15,824	\$ 393,557	\$ 81,098	\$ 764,389
Distribution Primary & Secondary Lines											
Primary Specific:	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TPIS	PLDPLD	NCPP	\$ 901,256	\$ 154,579	\$ 95,037	\$ 270,640	\$ 15,468	\$ 399,622	\$ 60,485	\$ 756,724
Primary Customer	TPIS	PLDPLC	YECust06	\$ 128,958	\$ 131,714	\$ 41,025	\$ 3,180,820	\$ 257,258	\$ 3,220,995	\$ 563,927	\$ -
Secondary Demand	TPIS	PLDSL	SICD	\$ 424,557	\$ 72,818	\$ 280,109	\$ 29,004	\$ 1,858	\$ 45,180	\$ 7,014	\$ -
Secondary Customer	TPIS	PLDSL	YECust07	\$ 32,613	\$ 34,981	\$ 10,796	\$ 837,090	\$ 67,689	\$ 847,626	\$ 132,612	\$ -
Total Distribution Primary & Secondary Lines				\$ 1,482,353	\$ 393,773	\$ 426,967	\$ 4,317,644	\$ 342,063	\$ 4,503,422	\$ 704,037	\$ 509,806,071
Distribution Line Transformers											
Demand	TPIS	PLDLD	SICD	\$ 1,749,289	\$ 900,047	\$ 1,154,190	\$ 119,513	\$ 8,931	\$ 186,164	\$ 28,900	\$ -
Customer	TPIS	PLDLC	YECust07	\$ 68,823	\$ 71,022	\$ 23,121	\$ 1,715,915	\$ 138,710	\$ 1,755,794	\$ 271,723	\$ -
Total Line Transformers				\$ 1,818,112	\$ 971,069	\$ 1,177,311	\$ 1,834,898	\$ 145,547	\$ 1,922,858	\$ 300,623	\$ 280,465,728
Distribution Services											
Customer	TPIS	PLDSC	C02	\$ 84,483	\$ -	\$ 21,142	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters											
Customer	TPIS	PLDMC	C03	\$ 138,544	\$ -	\$ 59,367	\$ -	\$ -	\$ -	\$ -	\$ 8,596
Distribution Street & Customer Lighting											
Customer	TPIS	PLDSL	YECust04	\$ -	\$ -	\$ -	\$ 45,859,383	\$ 5,793,288	\$ 15,655,073	\$ 2,528,533	\$ -
Customer Accounts Expense											
Customer	TPIS	PLCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	TPIS	PLCSI	YECust08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	TPIS	PLSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 16,158,882	\$ 2,935,762	\$ 4,228,003	\$ 56,282,709	\$ 6,521,191	\$ 28,578,195	\$ 4,541,850	\$ 4,206,125,004

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation

12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service		General Service Primary GSP
							Secondary GSS	Primary GSP	
INCLUBIN PLANT									
Power Production Plant									
Production Demand - Base		UPRDS	BDEM	\$ 308,807,889	\$ 48,283,609	\$ 56,725,328	\$ 20,693,939	\$ 941,213	
Production Demand - Inter		UPRDS	PFDA	\$ 587,650,067	\$ 53,872,472	\$ 130,035,669	\$ 22,719,661	\$ 1,110,965	
Production Demand - Peak		UPRDS	PPSDA	\$ 243,517,842	\$ 49,645,081	\$ 40,898,265	\$ 23,895,303	\$ 635,691	
Production Energy - Base		UPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Inter		UPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak		UPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		UPRDS		\$ 919,915,804	\$ 152,781,362	\$ 227,749,262	\$ 67,188,903	\$ 2,687,869	
Transmission Plant									
Transmission Demand - Base		UPTRB	BDEM	\$ 62,711,452	\$ 10,001,052	\$ 11,515,816	\$ 4,182,808	\$ 191,076	
Transmission Demand - Inter		UPTRI	PFDA	\$ 74,644,829	\$ 10,836,656	\$ 28,396,558	\$ 4,612,321	\$ 225,537	
Transmission Demand - Peak		UPTRP	PPSDA	\$ 46,396,066	\$ 10,078,454	\$ 6,321,033	\$ 4,844,898	\$ 128,052	
Total Transmission Plant		UPTRB		\$ 183,752,347	\$ 31,016,164	\$ 46,235,407	\$ 13,640,028	\$ 545,665	
Distribution Poles									
		UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation									
General		UPDSG	NCPP	\$ 62,310,147	\$ 12,181,326	\$ 17,895,740	\$ 6,760,228	\$ 290,481	
Distribution Primary & Secondary Lines									
Primary Specific		UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand		UPDPLD	NCPP	\$ 61,887,129	\$ 12,069,432	\$ 17,716,607	\$ 6,692,634	\$ 277,676	
Primary Customer		UPDPLC	YECut08	\$ 135,016,624	\$ 60,781,700	\$ 45,247,575	\$ 18,758,167	\$ 25,354	
Secondary Demand		UPDSL	SICD	\$ 15,596,311	\$ 4,109,078	\$ 5,481,554	\$ 3,152,715	\$ -	
Secondary Customer		UPDSL	YECut07	\$ 35,495,672	\$ 15,895,098	\$ 11,907,183	\$ 4,636,596	\$ -	
Total Distribution Primary & Secondary Lines		UPDPLS		\$ 247,796,037	\$ 92,955,307	\$ 80,935,129	\$ 33,541,113	\$ 303,070	
Distribution Line Transformers									
Demand		UPDLT	SICD	\$ 64,264,686	\$ 16,931,471	\$ 22,565,775	\$ 12,990,780	\$ -	
Customer		UPDLT	YECut07	\$ 78,234,166	\$ 31,724,141	\$ 24,397,968	\$ 10,115,140	\$ -	
Total Line Transformers		UPDLT		\$ 142,498,852	\$ 48,655,612	\$ 46,963,743	\$ 23,105,920	\$ -	
Distribution Services									
Customer		UPDSC	CO2	\$ 51,404,673	\$ 22,219,806	\$ 16,354,408	\$ 9,706,836	\$ -	
Distribution Meters		UPDMC	CO3	\$ 38,770,770	\$ 11,407,989	\$ 8,861,990	\$ 8,866,848	\$ 37,181	
Distribution Street & Customer Lighting		UPDSL	YECut04	\$ 44,187,219	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense		UPCAE	YECut05	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer		UPCSI	YECut06	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.		UPSEC	YECut08	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer		UPT		\$ 1,868,143,742	\$ 372,277,590	\$ 444,634,679	\$ 162,829,775	\$ 3,854,285	
Sales Expense				\$ -	\$ -	\$ -	\$ -	\$ -	
Customer				\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 1,868,143,742	\$ 372,277,590	\$ 444,634,679	\$ 162,829,775	\$ 3,854,285	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large Com/Inf		Large Com/Inf		High Load Factor		High Load Factor	
				LPS	LPP	LPT	LCP	TOO	LCIP	TOO	HLFS	HLFP	Secondary	Primary	
Net Utility Plant															
Power Production Plant															
Production Demand - Base															
Production Demand - Inter															
Production Demand - Peak															
Production Energy - Base															
Production Energy - Inter															
Production Energy - Peak															
Total Power Production Plant															
Transmission Plant															
Transmission Demand - Base															
Transmission Demand - Inter															
Transmission Demand - Peak															
Total Transmission Plant															
Distribution Poles															
Distribution Substation															
General															
Distribution Primary & Secondary Lines															
Primary Specific															
Primary Customer															
Secondary Customer															
Total Distribution Primary & Secondary Lines															
Distribution Line Transformers															
Demand															
Customer															
Total Line Transformers															
Distribution Services															
Customer															
Distribution Meters															
Customer															
Distribution Street & Customer Lighting															
Customer															
Customer Accounts Expense															
Customer															
Customer Service & Info.															
Customer															
Sales Expense															
Customer															
Total															

KENTUCKY UTILITIES
Case of Service Study
Class Allowance
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power		Coal Mining Power Transmission		Large Power Mine Power TOD Primary		Large Power Mine Power TOD Transmission		Combination OP-Peak CWH	
				Primary MPP	MPT	MPT	LMP	LMP	LMP	LMP	LMP	LMP	LMP
Non-Utility Plant													
Power Production Plant													
Production Demand - Base													
Production Demand - Inter													
Production Demand - Peak													
Production Energy - Base													
Production Energy - Inter													
Production Energy - Peak													
Total Power Production Plant													
Transmission Plant													
Transmission Demand - Base													
Transmission Demand - Inter													
Transmission Demand - Peak													
Total Transmission Plant													
Distribution Poles													
Distribution Substation													
Distribution Primary & Secondary Lines													
Demand													
Customer													
Total Line Transformers													
Distribution Services													
Customer													
Distribution Meters													
Customer													
Distribution Street & Customer Lighting													
Customer													
Customer Accounts Expense													
Customer													
Customer Service & Info.													
Customer													
Sales Expense													
Customer													
Total													

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting \$/L	Decorative Street Lighting Dec \$/L	Private Outdoor Lighting PO LI	Customer Outdoor Lighting C O LI	Special Contracts
Net Utility Plant											
Power Production Plant											
Production Demand - Base		NTRPLANT	UPRPOB	\$ 1,876,318	\$ 321,817	\$ 318,614	\$ 754,400	\$ 48,117	\$ 1,170,288	\$ 181,872	\$ 8,676,433
Production Demand - Inter		NTRPLANT	UPRPOI	\$ 1,834,128	\$ 331,732	\$ 588,520	\$ 1,200,409	\$ 68,608	\$ 1,884,727	\$ 288,479	\$ 9,450,787
Production Demand - Peak		NTRPLANT	UPRPSA	\$ 2,031,653	\$ 348,460	\$ 330,538	\$ -	\$ -	\$ -	\$ -	\$ 8,579,288
Production Energy - Base		NTRPLANT	UPRPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter		NTRPLANT	UPRPEI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		NTRPLANT	UPRPEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 5,842,094	\$ 1,002,009	\$ 1,217,571	\$ 1,954,809	\$ 111,725	\$ 3,054,995	\$ 471,151	\$ 1,450,302,584
Transmission Plant											
Transmission Demand - Base		NTRPLANT	UTRBS	\$ 386,911	\$ 65,332	\$ 84,882	\$ 153,151	\$ 6,753	\$ 237,578	\$ 38,881	\$ 1,761,404
Transmission Demand - Inter		NTRPLANT	UTRBI	\$ 382,847	\$ 67,345	\$ 115,415	\$ 243,685	\$ 13,928	\$ 378,559	\$ 58,767	\$ 1,818,605
Transmission Demand - Peak		NTRPLANT	UTRPSA	\$ 412,448	\$ 70,741	\$ 67,102	\$ -	\$ -	\$ -	\$ -	\$ 1,741,682
Total Transmission Plant				\$ 1,182,206	\$ 203,418	\$ 247,179	\$ 396,846	\$ 22,681	\$ 616,135	\$ 95,648	\$ 2,682,253,204
Distribution Poles											
Specific:		NTRPLANT	URDPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General:		NTRPLANT	URDSG	\$ 575,488	\$ 88,707	\$ 60,688	\$ 172,817	\$ 9,877	\$ 248,784	\$ 38,623	\$ 483,207
Distribution Primary & Secondary Lines											
Primary Specific:		NTRPLANT	URDRLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand:		NTRPLANT	URDPLD	\$ 568,744	\$ 87,720	\$ 80,079	\$ 171,090	\$ 9,778	\$ 246,506	\$ 38,236	\$ 476,375
Primary Customer:		NTRPLANT	URDPLC	\$ 78,343	\$ 83,265	\$ 25,934	\$ 2,010,871	\$ 182,630	\$ 2,038,205	\$ 318,508	\$ -
Secondary Demand:		NTRPLANT	URDSL	\$ 268,391	\$ 48,033	\$ 17,075	\$ 18,330	\$ 1,048	\$ 28,561	\$ 4,484	\$ -
Secondary Customer:		NTRPLANT	URDSL	\$ 20,817	\$ 21,912	\$ 8,825	\$ 528,174	\$ 42,797	\$ 535,841	\$ 83,833	\$ -
Total Distribution Primary & Secondary Lines				\$ 937,094	\$ 246,830	\$ 268,914	\$ 2,728,470	\$ 216,253	\$ 2,846,913	\$ 445,069	\$ 322,283,638
Distribution Line Transformers											
Demand:		NTRPLANT	URDLTD	\$ 1,105,935	\$ 189,880	\$ 728,641	\$ 75,552	\$ 4,318	\$ 117,887	\$ 18,270	\$ -
Customer:		NTRPLANT	URDLTC	\$ 42,246	\$ 44,889	\$ 13,984	\$ 1,094,283	\$ 87,892	\$ 1,097,943	\$ 171,774	\$ -
Total Line Transformers				\$ 1,148,181	\$ 234,771	\$ 742,625	\$ 1,150,635	\$ 92,010	\$ 1,215,830	\$ 190,044	\$ 177,301,067
Distribution Services											
Customer:		NTRPLANT	UPOS	\$ 40,784	\$ -	\$ 13,385	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters											
Customer:		NTRPLANT	UPDMC	\$ 87,583	\$ -	\$ 37,530	\$ -	\$ -	\$ -	\$ -	\$ 5,428
Distribution Street & Customer Lighting											
Customer:		NTRPLANT	URDSL	\$ -	\$ -	\$ -	\$ 29,038,447	\$ 3,042,323	\$ 9,896,984	\$ 1,598,454	\$ -
Customer Accounts Expense		NTRPLANT	URCAE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.		NTRPLANT	URCSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		NTRPLANT	URSEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense		NTRPLANT	URSEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer				\$ 8,817,187	\$ 1,787,641	\$ 2,589,871	\$ 35,453,224	\$ 4,114,869	\$ 17,859,460	\$ 2,839,888	\$ 2,569,575,245
Total				\$ 17,817,187	\$ 3,574,722	\$ 4,407,442	\$ 48,364,321	\$ 5,331,701	\$ 21,714,354	\$ 3,438,942	\$ 2,569,575,245

KENTUCKY UTILITIES
Cost of Service Study
Class A Allocation

12 Months Ended
September 30, 2015

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPDPB	BDEM	\$ 276,878,879	\$ 44,155,891	\$ 50,843,763	\$ 18,487,890	\$ 643,823
Production Demand - Inter	RB	RBPDP I	PPWDA	\$ 529,528,463	\$ 48,026,726	\$ 116,652,623	\$ 20,383,875	\$ 695,774
Production Demand - Peak	RB	RBPDP P	PPSDA	\$ 218,069,523	\$ 44,837,831	\$ 36,738,397	\$ 21,320,829	\$ 568,779
Production Energy - Base	RB	RBPPEB	E01	\$ 33,835,347	\$ 5,364,074	\$ -	\$ 2,243,453	\$ 102,484
Production Energy - Inter	RB	RBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	RB	RBPPEP	E01	\$ 858,170,406	\$ 142,304,302	\$ 210,311,901	\$ 62,465,875	\$ 2,511,661
Total Power Production Plant				\$ 1,682,572,618	\$ 244,688,024	\$ 297,946,684	\$ 103,538,093	\$ 3,822,531
Transmission Plant								
Transmission Demand - Base	RB	RBTRB	BDEM	\$ 53,519,831	\$ 8,535,187	\$ 9,827,942	\$ 3,589,734	\$ 163,070
Transmission Demand - Inter	RB	RBTRI	PPWDA	\$ 63,704,218	\$ 9,333,671	\$ 22,529,320	\$ 3,936,293	\$ 182,480
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 42,156,031	\$ 8,601,255	\$ 7,101,418	\$ 4,134,781	\$ 110,137
Total Transmission Plant				\$ 159,380,080	\$ 26,470,123	\$ 39,458,681	\$ 11,660,808	\$ 455,688
Distribution Poles								
Specific	RB	RBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	RB	RBDSDG	NCPP	\$ 56,539,583	\$ 11,082,286	\$ 18,238,409	\$ 6,134,161	\$ 254,505
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPP	\$ 68,065,646	\$ 10,869,558	\$ 16,102,283	\$ 6,082,742	\$ 252,372
Primary Customer	RB	RBDPLC	YECut08	\$ 122,756,211	\$ 55,282,192	\$ 41,138,701	\$ 17,055,871	\$ 23,088
Secondary Demand	RB	RBDSDL	SCOD	\$ 14,207,299	\$ 3,743,121	\$ 4,393,396	\$ 2,871,833	\$ -
Secondary Customer	RB	RBDSLC	YECut07	\$ 32,334,845	\$ 14,570,763	\$ 10,846,878	\$ 4,497,001	\$ -
Total Distribution Primary & Secondary Lines				\$ 237,363,901	\$ 84,545,653	\$ 73,081,238	\$ 30,507,347	\$ 275,460
Distribution Line Transformers								
Demand	RB	RBDLTD	SCOD	\$ 54,132,035	\$ 15,315,735	\$ 20,431,985	\$ 11,751,098	\$ -
Customer	RB	RBDLTC	YECut07	\$ 65,790,445	\$ 28,648,581	\$ 22,089,718	\$ 9,149,872	\$ -
Total Line Transformers				\$ 119,922,480	\$ 44,964,316	\$ 42,521,703	\$ 20,900,970	\$ -
Distribution Services								
Customer	RB	RBDSC	C02	\$ 46,486,788	\$ 20,098,283	\$ 14,782,907	\$ 8,780,128	\$ -
Distribution Meters								
Customer	RB	RBDMC	C03	\$ 35,540,946	\$ 10,457,639	\$ 8,123,736	\$ 8,146,340	\$ 34,084
Distribution Street & Customer Lighting								
Customer	RB	RBDSQL	YECut04	\$ 40,018,083	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	RB	RBCAE	YECut05	\$ 3,324,155	\$ 1,506,331	\$ 889,659	\$ 407,506	\$ 5,015
Customer Service & Info.								
Customer	RB	RBCSI	YECut06	\$ 864,084	\$ 298,565	\$ 222,260	\$ 92,147	\$ 125
Sales Expenses								
Customer	RB	RBSSEC	YECut06	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 1,548,420,617	\$ 341,399,458	\$ 405,823,474	\$ 148,075,281	\$ 3,546,536

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large Comm/nd TOD		Large Comm/nd TOD		High Load Factor		High Load Factor	
				LPS	Power	LPT	Power	LCP	Power	LCIT	Secondary	HLFS	Primary	HLPF	
Net Cost/Benefit Base															
Power Production Plant															
Production Demand - Base	RB	RBPPD8	BD8M	\$ 55,719,539	\$ 16,151,389	\$ 243,929	\$ 38,976,752	\$ 6,789,255	\$ 6,196,020	\$ 11,706,217	\$ 11,706,217	\$ 6,196,020	\$ 11,706,217	\$ 11,706,217	\$ 11,706,217
Production Demand - Inter.	RB	RBPPD9	PPWDA	\$ 52,211,301	\$ 13,912,111	\$ 162,958	\$ 26,857,997	\$ 7,366,579	\$ 4,511,931	\$ 8,213,706	\$ 8,213,706	\$ 4,511,931	\$ 8,213,706	\$ 8,213,706	\$ 8,213,706
Production Demand - Peak	RB	RBPPD9	PPWDA	\$ 52,211,301	\$ 13,912,111	\$ 162,958	\$ 26,857,997	\$ 7,366,579	\$ 4,511,931	\$ 8,213,706	\$ 8,213,706	\$ 4,511,931	\$ 8,213,706	\$ 8,213,706	\$ 8,213,706
Production Energy - Base	RB	RBPPPE1	E01	\$ 7,983,834	\$ 1,982,077	\$ 25,633	\$ 4,091,064	\$ 1,189,081	\$ 751,480	\$ 1,422,076	\$ 1,422,076	\$ 751,480	\$ 1,422,076	\$ 1,422,076	\$ 1,422,076
Production Energy - Inter.	RB	RBPPPE1	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	RB	RBPPPE1	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	RB	RBPPPT		\$ 185,571,539	\$ 43,459,011	\$ 649,228	\$ 85,826,278	\$ 23,181,880	\$ 15,176,868	\$ 29,277,314	\$ 29,277,314	\$ 15,176,868	\$ 29,277,314	\$ 29,277,314	\$ 29,277,314
Transmission Plant															
Transmission Demand - Base	RB	RBTR8	BE8M	\$ 12,703,384	\$ 3,122,014	\$ 47,151	\$ 6,509,612	\$ 1,892,039	\$ 1,195,739	\$ 2,262,778	\$ 2,262,778	\$ 1,195,739	\$ 2,262,778	\$ 2,262,778	\$ 2,262,778
Transmission Demand - Inter.	RB	RBTR9	PPWDA	\$ 11,531,526	\$ 2,689,168	\$ 35,385	\$ 5,191,566	\$ 1,427,881	\$ 872,142	\$ 1,780,981	\$ 1,780,981	\$ 872,142	\$ 1,780,981	\$ 1,780,981	\$ 1,780,981
Transmission Demand - Peak	RB	RBTR9	PPWDA	\$ 11,531,526	\$ 2,689,168	\$ 35,385	\$ 5,191,566	\$ 1,427,881	\$ 872,142	\$ 1,780,981	\$ 1,780,981	\$ 872,142	\$ 1,780,981	\$ 1,780,981	\$ 1,780,981
Total Transmission Plant	RB	RBTRT		\$ 24,234,910	\$ 5,811,182	\$ 82,536	\$ 11,699,178	\$ 3,319,920	\$ 2,067,881	\$ 4,043,759	\$ 4,043,759	\$ 2,067,881	\$ 4,043,759	\$ 4,043,759	\$ 4,043,759
Distribution Poles															
Distribution Poles - Specific	RB	RBDF5	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation															
Distribution Substation - General	RB	RBDSG	MCPP	\$ 11,009,535	\$ 2,680,091	\$ -	\$ 4,687,037	\$ -	\$ 763,228	\$ 1,440,455	\$ 1,440,455	\$ 763,228	\$ 1,440,455	\$ 1,440,455	\$ 1,440,455
Distribution Primary & Secondary Lines															
Distribution Primary - Primary Specific	RB	RBDF5	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Primary - Primary Customer	RB	RBDF5	NCPP	\$ 11,009,535	\$ 2,680,091	\$ -	\$ 4,687,037	\$ -	\$ 763,228	\$ 1,440,455	\$ 1,440,455	\$ 763,228	\$ 1,440,455	\$ 1,440,455	\$ 1,440,455
Distribution Primary - Secondary Customer	RB	RBDF5	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines	RB	RBDF5	NCPP	\$ 11,009,535	\$ 2,680,091	\$ -	\$ 4,687,037	\$ -	\$ 763,228	\$ 1,440,455	\$ 1,440,455	\$ 763,228	\$ 1,440,455	\$ 1,440,455	\$ 1,440,455
Distribution Line Transformers															
Distribution Line Transformers - Demand	RB	RBDF5	NCPP	\$ 7,805,698	\$ 1,854,698	\$ -	\$ 3,140,698	\$ -	\$ 482,404	\$ 1,038,894	\$ 1,038,894	\$ 482,404	\$ 1,038,894	\$ 1,038,894	\$ 1,038,894
Distribution Line Transformers - Customer	RB	RBDF5	NCPP	\$ 1,484,835	\$ 347,393	\$ -	\$ 2,546,342	\$ -	\$ 5,402	\$ 5,402	\$ 5,402	\$ 5,402	\$ 5,402	\$ 5,402	\$ 5,402
Total Line Transformers	RB	RBDF5	NCPP	\$ 9,290,533	\$ 2,202,091	\$ -	\$ 5,687,040	\$ -	\$ 487,806	\$ 1,044,296	\$ 1,044,296	\$ 487,806	\$ 1,044,296	\$ 1,044,296	\$ 1,044,296
Distribution Services															
Distribution Services - Customer	RB	RBDF5	NCPP	\$ 2,767,628	\$ -	\$ -	\$ -	\$ -	\$ 8,881	\$ -	\$ -	\$ 8,881	\$ -	\$ -	\$ -
Distribution Meters															
Distribution Meters - Customer	RB	RBDF5	NCPP	\$ 7,718,678	\$ 243,848	\$ 7,215	\$ 86,471	\$ 19,781	\$ 52,139	\$ 72,219	\$ 72,219	\$ 52,139	\$ 72,219	\$ 72,219	\$ 72,219
Distribution Street & Customer Lighting															
Distribution Street & Customer Lighting - Customer	RB	RBDF5	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense															
Customer Accounts Expense - Customer	RB	RBDF5	NCPP	\$ 686,277	\$ 16,325	\$ 160	\$ 2,687	\$ 427	\$ 4,375	\$ 4,588	\$ 4,588	\$ 4,375	\$ 4,588	\$ 4,588	\$ 4,588
Customer Service & Info.															
Customer Service & Info. - Customer	RB	RBDF5	NCPP	\$ 17,045	\$ 408	\$ 4	\$ 33	\$ 5	\$ 54	\$ 57	\$ 57	\$ 54	\$ 57	\$ 57	\$ 57
Sales Expense															
Sales Expense - Customer	RB	RBDF5	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 268,821,804	\$ 57,153,693	\$ 778,373	\$ 110,777,048	\$ 27,453,214	\$ 20,168,187	\$ 37,817,907	\$ 37,817,907	\$ 20,168,187	\$ 37,817,907	\$ 37,817,907	\$ 37,817,907

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
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 September, Wl, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power		Coal Mining Power Transmission		Large Power Mine		Large Power Mine Transmission		Combination Off-Peak	
				Primary MPP	MPP	MPT	MPT	Power TOO LMPP	Power TOO LMPT	Power TOO LMPT	Peak CWH		
INL COAL Bldg Base													
Power Production Plant													
Production Demand - Base	RB	RBPP09	BDEM	\$ 2,067,667	\$	1,607,623	\$	910,960	\$	2,133,107	\$	217,131	
Production Demand - Inter	RB	RBEP0N	PPWDA	2,164,235	\$	1,406,970	\$	860,129	\$	2,414,139	\$	223,621	
Production Demand - Peak	RB	RBPP0P	PPSDA	1,964,499	\$	1,087,623	\$	483,907	\$	1,961,960	\$	295,107	
Production Energy - Base	RB	RBPEE0	E01	251,214	\$	218,591	\$	110,564	\$	259,131	\$	26,377	
Production Energy - Inter	RB	RBPEE1	E01	-	\$	-	\$	-	\$	-	\$	-	
Production Energy - Peak	RB	RBPEE2	E01	-	\$	-	\$	-	\$	-	\$	-	
Total Power Production Plant				\$ 5,735,795	\$	5,031,709	\$	2,945,656	\$	6,188,337	\$	702,436	
Transmission Plant													
Transmission Demand - Base	RB	RBTRB	BDEM	\$ 398,728	\$	349,408	\$	176,096	\$	412,323	\$	41,971	
Transmission Demand - Inter	RB	RBTRI	PPWDA	417,567	\$	368,553	\$	186,260	\$	488,848	\$	43,264	
Transmission Demand - Peak	RB	RBTRP	PPSDA	242,860	\$	212,206	\$	93,538	\$	207,129	\$	45,445	
Total Transmission Plant				\$ 1,060,153	\$	930,169	\$	435,863	\$	1,148,097	\$	130,680	
Distribution Poles													
Specific:	RB	RBDS0	NCPP	\$ -	\$	-	\$	-	\$	-	\$	-	
Distribution Substation													
General:	RB	RBDS3	NCPP	\$ 410,826	\$	-	\$	188,766	\$	-	\$	67,421	
Distribution Primary & Secondary Lines													
Primary Specific:	RB	RBDFL	NCPP	\$ -	\$	-	\$	-	\$	-	\$	-	
Primary Customer	RB	RBDFLD	NCPP	407,362	\$	-	\$	188,175	\$	-	\$	66,656	
Secondary Customer	RB	RBDFLC	YECust06	5,158	\$	-	\$	491	\$	-	\$	1,726,445	
Total Distribution Primary & Secondary Lines				\$ 412,544	\$	-	\$	188,667	\$	-	\$	455,205	
Distribution Line Transformers													
Demand Customer	RB	RBDLT0	SICD	\$ -	\$	-	\$	-	\$	-	\$	129,156	
Total Line Transformers				\$ -	\$	-	\$	-	\$	-	\$	926,167	
Distribution Services													
Customer	RB	RBDS0	C02	\$ -	\$	-	\$	-	\$	-	\$	-	
Customer	RB	RBDMC	C03	\$ 34,972	\$	34,652	\$	9,880	\$	22,248	\$	357,400	
Distribution Meters													
Customer	RB	RBDSL	YECust04	\$ -	\$	-	\$	-	\$	-	\$	-	
Customer	RB	RBDMC	YECust05	\$ 1,120	\$	747	\$	213	\$	840	\$	28,125	
Customer	RB	RBDSJ	YECust08	\$ 26	\$	19	\$	9	\$	6	\$	9,327	
Customer	RB	RBSEC	YECust08	\$ -	\$	-	\$	-	\$	-	\$	-	
Total				\$ 7,655,434	\$	5,997,294	\$	3,190,068	\$	7,357,331	\$	4,630,803	

KENTUCKY UTILITIES
 Cost of Service Study
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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting SILL	Decorative Street Lighting Dec SILL	Private Outdoor Lighting PO LI	Customer Outdoor Lighting C O LI	Special Contracts	
Net Cost Rate Base												
Power Production Plant												
Production Demand - Base	RB	RBDP08		\$ 1,681,771	\$ 286,450	\$ 265,488	\$ 676,180	\$ 36,646	\$ 1,048,928	\$ 162,835	\$ 7,776,817	
Production Demand - Inter.	RB	RBDP01		1,731,535	297,500	289,200	1,075,944	61,484	1,671,983	259,464	6,470,882	
Production Demand - Peak	RB	RBDP02		1,820,000	312,800	298,265	1,075,944	61,484	1,671,983	259,464	7,869,745	
Production Energy - Base	RB	RBPPE0		204,302	36,041	34,681	82,143	4,695	127,424	19,781	844,731	
Production Energy - Inter.	RB	RBPPE1		-	-	-	-	-	-	-	-	
Production Energy - Peak	RB	RBPPE2		-	-	-	-	-	-	-	-	
Total Power Production Plant				\$ 5,440,658	\$ 933,167	\$ 1,126,009	\$ 1,834,267	\$ 104,835	\$ 2,847,739	\$ 442,081	\$ 1,383,724,809	
Transmission Plant												
Transmission Demand - Base	RB	RBTB01		\$ 325,081	\$ 55,756	\$ 55,184	\$ 130,703	\$ 7,470	\$ 202,755	\$ 31,475	\$ 1,503,235	
Transmission Demand - Inter.	RB	RBTB02		335,087	57,474	98,196	207,877	11,867	323,073	50,154	1,637,395	
Transmission Demand - Peak	RB	RBTB03		351,894	60,372	57,267	-	-	-	-	1,486,404	
Total Transmission Plant				\$ 1,012,172	\$ 173,602	\$ 210,650	\$ 338,680	\$ 19,357	\$ 525,828	\$ 81,629	\$ 252,831,357	
Distribution Poles												
Specific	RB	RBDP05		-	-	-	-	-	-	-	-	
Distribution Substation												
General	RB	RBD0SG		\$ 522,201	\$ 88,568	\$ 55,066	\$ 158,813	\$ 8,962	\$ 225,753	\$ 35,046	\$ 438,457	
Distribution Primary & Secondary Lines												
Primary Specific	RB	RBDP06		-	-	-	-	-	-	-	-	
Primary Demand	RB	RBDP07		517,824	88,815	54,604	155,498	8,887	223,860	34,752	434,782	
Primary Customer	RB	RBDP08		71,229	75,704	25,579	1,826,287	147,862	1,851,300	289,837	-	
Secondary Demand	RB	RBDP09		244,489	41,633	161,305	16,703	855	28,019	4,039	-	
Secondary Customer	RB	RBDP10		18,781	19,981	6,217	482,052	38,986	486,125	76,368	-	
Total Distribution Primary & Secondary Lines				\$ 852,321	\$ 226,133	\$ 245,706	\$ 2,482,519	\$ 196,690	\$ 2,589,303	\$ 404,796	\$ 283,101,132	
Distribution Line Transformers												
Demand	RB	RBDLTD		\$ 1,090,371	\$ 171,578	\$ 680,012	\$ 68,242	\$ 3,906	\$ 108,458	\$ 18,528	\$ -	
Customer	RB	RBDLIC		38,212	40,813	12,650	890,812	78,323	983,189	155,382	-	
Total Line Transformers				\$ 1,095,583	\$ 212,102	\$ 672,682	\$ 1,048,154	\$ 83,230	\$ 1,089,625	\$ 171,908	\$ 160,381,582	
Distribution Services												
Customer	RB	RBDSC		\$ 36,872	-	\$ 12,089	-	-	-	-	-	
Distribution Meters												
Customer	RB	RBDMC		\$ 80,287	-	\$ 34,404	-	-	-	-	\$ 4,876	
Distribution Street & Customer Lighting												
Customer	RB	RBDSQL		-	-	-	\$ 26,295,564	\$ 3,318,028	\$ 6,861,171	\$ 1,447,310	-	
Customer Accounts Expense	RB	RBCAE		\$ 1,547	\$ 3,737	\$ 512	\$ 28,783	\$ 2,409	\$ 30,159	\$ 4,716	\$ 213	
Customer Service & Info.	RB	RBCSI		\$ 385	\$ 1,238	\$ 127	\$ 9,878	\$ 796	\$ 10,002	\$ 1,565	\$ 3	
Sales Expense	RB	RBSEC		-	-	-	-	-	-	-	-	
Customer	RB	RBT		\$ 8,885,028	\$ 1,639,907	\$ 2,357,525	\$ 32,184,879	\$ 3,732,309	\$ 16,289,575	\$ 2,560,663	\$ 2,351,818,303	
Total												

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
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 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service		General Service Primary GSP
							Secondary GSS	Primary GSP	
Operation and Maintenance Expenses									
Power Production Plant									
Production Demand - Base	TOM	OMPPDB	BOEM	\$ 24,100,055	\$ 3,815,411	\$ 4,425,536	\$ 1,607,456	\$ 73,431	
Production Demand - Inter.	TOM	OMPPDI	PPWDA	\$ 26,688,097	\$ 1,144,964	\$ 1,772,518	\$ 1,772,518	\$ 96,674	
Production Demand - Peak	TOM	OMPPDP	PPSCA	\$ 18,982,819	\$ 3,273,157	\$ 3,187,775	\$ 1,851,686	\$ 49,585	
Production Energy - Base	TOM	OMPPEB	E01	\$ 370,584,378	\$ 59,068,601	\$ 69,047,400	\$ 24,716,975	\$ 1,129,074	
Production Energy - Inter.	TOM	OMPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	TOM	OMPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant				\$ 442,353,447	\$ 71,016,134	\$ 85,615,698	\$ 29,958,247	\$ 1,338,773	
Transmission Plant									
Transmission Demand - Base	TOM	OMTRB	BOEM	\$ 6,394,054	\$ 1,019,706	\$ 1,174,152	\$ 426,479	\$ 19,482	
Transmission Demand - Inter.	TOM	OMTRDI	PPWDA	\$ 7,810,750	\$ 1,115,101	\$ 2,691,584	\$ 470,272	\$ 22,866	
Transmission Demand - Peak	TOM	OMTRDP	PPSCA	\$ 5,096,412	\$ 1,027,598	\$ 848,412	\$ 493,865	\$ 13,158	
Total Transmission Plant				\$ 19,041,256	\$ 3,162,405	\$ 4,714,158	\$ 1,390,736	\$ 55,838	
Distribution Poles									
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation									
General	TOM	OMDSG	NCPP	\$ 4,452,148	\$ 871,088	\$ 1,278,878	\$ 483,028	\$ 20,041	
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TOM	OMDPLD	NCPP	\$ 6,052,887	\$ 1,575,612	\$ 2,312,852	\$ 873,594	\$ 39,249	
Primary Customer	TOM	OMDPLC	Cu08	\$ 17,973,180	\$ 6,150,453	\$ 5,967,718	\$ 2,475,507	\$ 3,394	
Secondary Demand	TOM	OMDSL	SICD	\$ 2,295,176	\$ 604,698	\$ 806,574	\$ 463,658	\$ -	
Secondary Customer	TOM	OMDSL	Cu07	\$ 5,227,038	\$ 2,372,702	\$ 1,737,280	\$ 720,652	\$ -	
Total Distribution Primary & Secondary Lines				\$ 33,548,361	\$ 12,703,466	\$ 10,654,525	\$ 4,533,812	\$ 39,649	
Distribution Line Transformers									
Demand	TOM	OMDLTD	SICD	\$ 3,137,351	\$ 828,581	\$ 1,102,660	\$ 634,200	\$ -	
Customer	TOM	OMDLTC	Cu07	\$ 3,550,671	\$ 1,611,751	\$ 1,150,116	\$ 485,531	\$ -	
Total Line Transformers				\$ 6,688,023	\$ 2,438,333	\$ 2,252,776	\$ 1,120,731	\$ -	
Distribution Services									
Customer	TOM	OMDSC	C02	\$ 2,488,488	\$ 1,075,658	\$ 781,713	\$ 460,911	\$ -	
Customer	TOM	OMDMC	C03	\$ 5,867,870	\$ 1,667,725	\$ 1,295,528	\$ 1,299,132	\$ 5,435	
Distribution Street & Customer Lighting									
Customer	TOM	OMDSL	C04	\$ 2,487,129	\$ -	\$ -	\$ -	\$ -	
Customer	TOM	OMCAE	C05	\$ 26,700,482	\$ 9,899,096	\$ 7,101,826	\$ 3,240,458	\$ 40,387	
Customer Service & Info.									
Customer	TOM	OMCSI	C08	\$ 5,834,066	\$ 2,415,681	\$ 1,768,712	\$ 739,691	\$ 1,068	
Sales Expense	TOM	OMSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer									
Total				\$ 548,721,322	\$ 105,040,534	\$ 115,879,419	\$ 43,232,745	\$ 1,500,921	

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power			Combined Light & Power		Large Command		High Load Factor		High Load Factor Primary HLEP
				LPS	LPP	LPT	LCP	LCT	Secondary HILS	Primary HLEP			
Operation and Maintenance Expenses													
Power Production Plant													
Production Demand - Base	TOM	OMPR08	BDEM	\$ 5,720,351	\$ 1,405,847	\$ 21,232	\$ 2,831,287	\$ 851,868	\$ 538,443	\$ 1,018,831			
Production Demand - Inter	TOM	OMPR09	PPWDA	\$ 5,192,682	\$ 1,270,936	\$ 15,925	\$ 2,837,769	\$ 642,868	\$ 382,727	\$ 801,978			
Production Demand - Peak	TOM	OMPR10	PPSDA	\$ 4,547,569	\$ 895,187	\$ 16,774	\$ 1,827,861	\$ 418,339	\$ 324,443	\$ 603,663			
Production Energy - Base	TOM	OMPEE0	E01	\$ 87,856,386	\$ 21,616,416	\$ 328,465	\$ 45,071,711	\$ 13,100,236	\$ 8,279,139	\$ 15,687,166			
Production Energy - Inter	TOM	OMPEE1	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Production Energy - Peak	TOM	OMPEE2	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Power Production Plant				\$ 103,414,168	\$ 25,228,386	\$ 380,396	\$ 52,168,668	\$ 15,014,500	\$ 9,534,751	\$ 18,091,738			
Transmission Plant													
Transmission Demand - Base	TOM	OMTR8	BDEM	\$ 1,517,663	\$ 372,859	\$ 5,633	\$ 777,708	\$ 226,043	\$ 142,856	\$ 270,935			
Transmission Demand - Inter	TOM	OMTR9	PPWDA	\$ 1,377,860	\$ 321,277	\$ 4,225	\$ 620,240	\$ 170,588	\$ 104,195	\$ 212,775			
Transmission Demand - Peak	TOM	OMTR0	PPSDA	\$ 1,206,733	\$ 294,038	\$ 4,450	\$ 484,871	\$ 111,255	\$ 86,079	\$ 160,159			
Total Transmission Plant				\$ 4,101,095	\$ 958,302	\$ 14,309	\$ 1,882,919	\$ 507,887	\$ 333,130	\$ 643,270			
Distribution Poles													
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Distribution Substation													
General	TOM	OMDSG	NCPP	\$ 874,021	\$ 211,041	\$ -	\$ 397,501	\$ -	\$ 60,100	\$ 113,427			
Distribution Primary & Secondary Lines													
Primary Specific	TOM	OMDFLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Primary Demand	TOM	OMDFLD	NCPP	\$ 1,580,917	\$ 391,728	\$ -	\$ 664,731	\$ -	\$ 108,707	\$ 205,165			
Primary Customer	TOM	OMDFLC	Cust08	\$ 465,496	\$ 11,012	\$ -	\$ 539	\$ -	\$ 1,400	\$ 1,369			
Secondary Demand	TOM	OMDSLD	SICD	\$ 315,663	\$ -	\$ -	\$ -	\$ -	\$ 19,046	\$ -			
Secondary Customer	TOM	OMDSLCC	Cust07	\$ 135,512	\$ -	\$ -	\$ -	\$ -	\$ 431	\$ -			
Total Distribution Primary & Secondary Lines				\$ 2,487,588	\$ 392,740	\$ -	\$ 665,669	\$ -	\$ 128,665	\$ 206,754			
Distribution Line Transformers													
Demand	TOM	OMDLTD	SICD	\$ 431,480	\$ -	\$ -	\$ -	\$ -	\$ 26,035	\$ -			
Customer	TOM	OMDLTC	Cust07	\$ 82,052	\$ -	\$ -	\$ -	\$ -	\$ 104,195	\$ -			
Total Line Transformers				\$ 513,532	\$ -	\$ -	\$ -	\$ -	\$ 26,328	\$ -			
Distribution Services													
Customer	TOM	OMDSC	C02	\$ 148,123	\$ -	\$ -	\$ -	\$ -	\$ 475	\$ -			
Distribution Meters	TOM	OMDMC	C03	\$ 1,230,831	\$ 38,887	\$ 1,151	\$ 13,790	\$ 3,151	\$ 8,315	\$ 11,517			
Customer	TOM	OMDSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Distribution Street & Customer Lighting	TOM	OMDSC	C05	\$ 5,539,431	\$ 131,042	\$ 859	\$ 22,342	\$ 9,437	\$ 35,231	\$ 37,809			
Customer	TOM	OMCSI	C06	\$ 137,964	\$ 3,264	\$ 21	\$ 278	\$ 43	\$ 439	\$ 471			
Customer Accounts Expense	TOM	OMSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Customer Service & Info.	TOM	OMT		\$ 119,466,863	\$ 26,983,665	\$ 396,738	\$ 55,121,187	\$ 15,529,046	\$ 10,128,433	\$ 19,104,886			
Sales Expense													
Customer													
Total													

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD LMPP	Large Power Mine Power TOD LMPT	Combination Off-Peak CWH
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPR08	BDEM	\$ 179,897	\$ 157,339	\$ 79,292	\$ 185,670	\$ 18,899
Production Demand - Inter.	TOM	OMPR09	PPWDA	\$ 168,031	\$ 165,960	\$ 74,867	\$ 210,131	\$ 18,482
Production Demand - Peak	TOM	OMPR10	PFSDA	\$ 102,360	\$ 95,957	\$ 45,120	\$ 120,286	\$ 20,454
Production Energy - Base	TOM	OMPR11	E01	\$ 2,767,760	\$ 2,419,256	\$ 1,219,184	\$ 2,854,872	\$ 290,600
Production Energy - Inter.	TOM	OMPR12	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TOM	OMPR13	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TOM	OMPR14	E01	\$ 3,245,038	\$ 2,838,112	\$ 1,415,473	\$ 3,970,981	\$ 349,445
Transmission Plant								
Transmission Demand - Base	TOM	OMTRB	BDEM	\$ 47,758	\$ 41,744	\$ 21,037	\$ 49,261	\$ 5,014
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 49,887	\$ 44,031	\$ 19,663	\$ 55,750	\$ 5,169
Transmission Demand - Peak	TOM	OMTRP	PFSDA	\$ 29,015	\$ 25,952	\$ 11,175	\$ 31,914	\$ 5,429
Total Transmission Plant	TOM	OMTRT		\$ 126,657	\$ 111,128	\$ 52,075	\$ 136,925	\$ 15,612
Distribution Poles								
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	\$ 32,350	\$ -	\$ 14,943	\$ -	\$ 5,309
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDFLD	NCPP	\$ 58,514	\$ -	\$ 27,028	\$ -	\$ 8,603
Primary Customer	TOM	OMDFLC	Cust08	\$ 764	\$ -	\$ 72	\$ -	\$ 287,059
Secondary Demand	TOM	OMDSL D	SICD	\$ -	\$ -	\$ -	\$ -	\$ 5,059
Secondary Customer	TOM	OMDSL C	Cust07	\$ -	\$ -	\$ -	\$ -	\$ 77,841
Total Distribution Primary & Secondary Lines	TOM	OMDLT		\$ 59,300	\$ -	\$ 27,101	\$ -	\$ 369,833
Distribution Line Transformers								
Primary Customer	TOM	OMDLTD	SICD	\$ -	\$ -	\$ -	\$ -	\$ 6,970
Secondary Customer	TOM	OMDLTC	Cust07	\$ -	\$ -	\$ -	\$ -	\$ 52,878
Total Line Transformers	TOM	OMDLTI		\$ -	\$ -	\$ -	\$ -	\$ 59,847
Distribution Services								
Customer	TOM	OMDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	TOM	OMDMC	C03	\$ 5,577	\$ 5,528	\$ 1,578	\$ 5,548	\$ 56,996
Distribution Street & Customer Lighting								
Customer	TOM	OMDSL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	\$ 9,452	\$ 8,448	\$ 1,718	\$ 8,015	\$ 238,647
Customer Service & Info.								
Customer	TOM	OMCSI	C06	\$ 295	\$ 161	\$ 21	\$ 75	\$ 79,249
Sales Expense								
Customer	TOM	OMSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 3,478,619	\$ 2,961,371	\$ 1,512,908	\$ 3,517,524	\$ 1,165,039

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space Heating/Risk			Water Pumping M	Decorative Street Lighting			Private Outdoor Lighting	Customer Outdoor Lighting	Special Contracts
				All Electric School AES	Electric Space Heating/Risk 33	Street Lighting SLL		Decorative Street Lighting Des SLL	Private Outdoor Lighting POLI	Customer Outdoor Lighting COLI			
Operation and Maintenance Expenses													
Power Production Plant													
Production Demand - Base	TOM	OMPFDB	BDEM	\$ 148,384	\$ 25,107	\$ 24,850	\$ 3,364	\$ 58,850	\$ 91,301	\$ 14,173	\$ 678,908		
Production Demand - Inter	TOM	OMPFDA	PPWDA	\$ 150,864	\$ 25,881	\$ 44,354	\$ 5,353	\$ 83,652	\$ 145,480	\$ 22,584	\$ 737,321		
Production Demand - Peak	TOM	OMPFDP	PPSDA	\$ 158,503	\$ 27,186	\$ 25,787	\$ -	\$ -	\$ -	\$ -	\$ 688,330		
Production Energy - Base	TOM	OMPPEB	ED1	\$ 2,850,819	\$ 386,050	\$ 382,048	\$ 51,729	\$ 904,874	\$ 1,403,847	\$ 217,932	\$ 10,408,203		
Production Energy - Inter	TOM	OMPPEI	ED1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Production Energy - Peak	TOM	OMPPEP	ED1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Power Production Plant				\$ 2,706,601	\$ 484,224	\$ 477,079	\$ 60,438	\$ 1,057,482	\$ 1,640,628	\$ 254,690	\$ 777,835,062		
Transmission Plant													
Transmission Demand - Base	TOM	OMTBB	BDEM	\$ 58,838	\$ 6,681	\$ 6,593	\$ 862	\$ 15,615	\$ 24,223	\$ 3,760	\$ 176,583		
Transmission Demand - Inter	TOM	OMTBI	PPWDA	\$ 40,024	\$ 6,785	\$ 1,786	\$ 1,420	\$ 24,847	\$ 38,598	\$ 5,992	\$ 185,621		
Transmission Demand - Peak	TOM	OMTBP	PPSDA	\$ 42,053	\$ 7,213	\$ 8,147	\$ -	\$ -	\$ -	\$ -	\$ 177,562		
Total Transmission Plant				\$ 120,865	\$ 20,740	\$ 25,292	\$ 2,310	\$ 40,462	\$ 62,821	\$ 6,752	\$ 30,260,549		
Distribution Poles													
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation													
General	TOM	OMDSG	NCPP	\$ 41,120	\$ 7,053	\$ 4,336	\$ 706	\$ 12,348	\$ 17,777	\$ 2,780	\$ 34,526		
Distribution Primary & Secondary Lines													
Primary Service	TOM	OMDRLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Customer	TOM	OMDRLD	NCPP	\$ 74,378	\$ 12,757	\$ 7,843	\$ 1,277	\$ 22,335	\$ 32,154	\$ 4,992	\$ 62,450		
Secondary Customer	TOM	OMDRLC	NCPP	\$ 10,770	\$ 1,450	\$ 3,466	\$ 21,414	\$ 207,628	\$ 269,123	\$ 43,486	\$ -		
Total Distribution Primary & Secondary Lines				\$ 85,148	\$ 14,207	\$ 11,309	\$ 22,691	\$ 230,963	\$ 301,277	\$ 48,478	\$ 62,450		
Distribution Line Transformers													
Demand	TOM	OMDLTD	SICD	\$ 53,989	\$ 9,260	\$ 35,620	\$ 211	\$ 3,688	\$ 5,745	\$ 832	\$ -		
Customer	TOM	OMDLTC	CUA07	\$ 2,071	\$ 2,254	\$ 685	\$ 4,235	\$ 52,983	\$ 53,218	\$ 8,585	\$ -		
Total Line Transformers				\$ 56,060	\$ 11,524	\$ 36,306	\$ 4,445	\$ 56,671	\$ 58,964	\$ 9,417	\$ 8,654,028		
Distribution Services													
Customer	TOM	OMDSC	C02	\$ 1,973	\$ -	\$ 647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Meters													
Customer	TOM	OMDMC	C09	\$ 12,804	\$ -	\$ 5,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 784	
Distribution Street & Customer Lighting													
Customer	TOM	OMDSDL	C04	\$ -	\$ -	\$ 1,621,008	\$ 204,434	\$ 204,434	\$ 552,459	\$ 89,227	\$ -		
Customer Accounts Expense													
Customer	TOM	OMCAE	C05	\$ 12,480	\$ 30,987	\$ 4,125	\$ 19,112	\$ 236,127	\$ 240,184	\$ 38,790	\$ 1,719		
Customer Service & Info.													
Customer	TOM	OMCSI	C06	\$ 3,103	\$ 10,283	\$ 1,027	\$ 8,947	\$ 79,408	\$ 79,763	\$ 12,882	\$ 21		
Sales Expense													
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 3,082,438	\$ 579,106	\$ 582,568	\$ 328,874	\$ 3,477,486	\$ 3,036,431	\$ 479,356	\$ 876,519,692		

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Month Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate EERS	General Service		General Service Primary GSP
							Secondary GSS	GSP	
Labor Expenses									
Power Production Plant									
Production Demand - Base	TLB	LBPPDB	BDEM	\$ 4,815,188	\$ 767,913	\$ 884,222	\$ 321,170	\$ 14,671	
Production Demand - Inter.	TLB	LBPPDI	PPWDA	\$ 5,712,476	\$ 830,752	\$ 2,026,967	\$ 354,149	\$ 17,317	
Production Demand - Peak	TLB	LBPPDP	PPSDA	\$ 3,782,765	\$ 1,743,317	\$ 638,916	\$ 372,007	\$ 9,909	
Production Energy - Base	TLB	LBPPEB	E01	\$ 10,746,588	\$ 1,714,317	\$ 1,813,968	\$ 716,990	\$ 32,753	
Production Energy - Inter.	TLB	LBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	TLB	LBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant				\$ 25,069,051	\$ 4,095,839	\$ 6,524,072	\$ 1,764,318	\$ 74,651	
Transmission Plant									
Transmission Demand - Base	TLB	LBTRR	BDEM	\$ 913,219	\$ 145,638	\$ 167,698	\$ 60,911	\$ 2,782	
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 1,096,997	\$ 159,282	\$ 384,422	\$ 67,185	\$ 3,284	
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 718,316	\$ 149,765	\$ 121,173	\$ 70,553	\$ 1,879	
Total Transmission Plant				\$ 2,719,531	\$ 451,664	\$ 673,291	\$ 198,659	\$ 7,948	
Distribution Poles									
Specific:	TLB	LBDRS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation									
General	TLB	LBDSG	NCPP	\$ 1,666,839	\$ 328,128	\$ 473,723	\$ 180,841	\$ 7,503	
Distribution Primary & Secondary Lines									
Primary Specific	TLB	LBDFLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TLB	LBDFLD	NCPP	\$ 1,650,173	\$ 322,866	\$ 473,937	\$ 179,033	\$ 7,428	
Primary Customer	TLB	LBDFLC	Cust08	\$ 3,811,785	\$ 1,837,874	\$ 1,169,242	\$ 487,465	\$ 682	
Secondary Demand	TLB	LBDFLD	SICD	\$ 417,212	\$ 109,921	\$ 146,635	\$ 84,337	\$ -	
Secondary Customer	TLB	LBDFLC	Cust07	\$ 949,534	\$ 431,021	\$ 315,591	\$ 130,912	\$ -	
Total Distribution Primary & Secondary Lines				\$ 6,628,714	\$ 2,501,680	\$ 2,135,405	\$ 891,747	\$ 8,110	
Distribution Line Transformers									
Demand	TLB	LBOLTD	SICD	\$ 1,719,124	\$ 452,928	\$ 604,212	\$ 347,512	\$ -	
Customer	TLB	LBOLTC	Cust07	\$ 1,745,565	\$ 1,245,665	\$ 665,849	\$ 268,241	\$ -	
Total Line Transformers				\$ 3,464,729	\$ 1,398,594	\$ 1,250,061	\$ 615,753	\$ -	
Distribution Services									
Customer	TLB	LBDSG	C02	\$ 1,375,116	\$ 594,395	\$ 437,482	\$ 258,667	\$ -	
Distribution Meters									
Customer	TLB	LBDMC	C03	\$ 1,037,145	\$ 305,172	\$ 237,064	\$ 237,724	\$ 995	
Distribution Street & Customer Lighting									
Customer	TLB	LBDSCL	C04	\$ 1,142,306	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expenses									
Customer	TLB	LBDAE	C05	\$ 7,941,517	\$ 2,884,799	\$ 2,112,254	\$ 983,808	\$ 12,012	
Customer Service & Info.									
Customer	TLB	LBDSI	C06	\$ 793,410	\$ 592,198	\$ 243,189	\$ 100,879	\$ 138	
Sales Expenses									
Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 52,038,358	\$ 12,827,925	\$ 13,962,331	\$ 5,213,364	\$ 111,365	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2063

Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comnfied TOD LCP	Large Comnfied TOD LCIT	High Load Factor Summary HLES	High Load Factor Primary HLEP
LABOR EXPENSES										
Power Production Plant										
Production Demand - Base	TLB	LBPPDB	BDEM	1,142,826 \$	280,888 \$	4,242 \$	585,871 \$	170,227 \$	107,581 \$	203,582 \$
Production Demand - Inter.	TLB	LBPPDI	PFWDA	1,037,483 \$	241,545 \$	3,182 \$	487,086 \$	128,465 \$	78,487 \$	160,235 \$
Production Demand - Peak	TLB	LBPPDP	PFSDA	838,004 \$	188,838 \$	3,351 \$	385,218 \$	83,784 \$	64,824 \$	120,812 \$
Production Energy - Base	TLB	LBPPEB	E01	2,551,508 \$	627,065 \$	9,470 \$	1,307,473 \$	380,021 \$	240,167 \$	454,484 \$
Production Energy - Inter.	TLB	LBPPEI	E01							
Production Energy - Peak	TLB	LBPPEP	E01							
Total Power Production Plant				5,639,831 \$	1,348,738 \$	20,248 \$	2,725,448 \$	762,487 \$	491,039 \$	938,814 \$
Transmission Plant										
Transmission Demand - Base	TLB	LBTRB	BDEM	218,760 \$	53,271 \$	865 \$	111,075 \$	32,264 \$	20,483 \$	38,610 \$
Transmission Demand - Inter.	TLB	LBTRI	PFWDA	188,765 \$	45,688 \$	648 \$	84,255 \$	24,844 \$	14,882 \$	30,389 \$
Transmission Demand - Peak	TLB	LBTRP	PFSDA	172,208 \$	37,710 \$	536 \$	89,285 \$	15,885 \$	11,992 \$	22,874 \$
Total Transmission Plant				548,733 \$	136,568 \$	2,044 \$	268,624 \$	72,988 \$	47,578 \$	91,874 \$
Distribution Poles										
Specific	TLB	LBDP5	NCPP							
Distribution Substation										
General	TLB	LBDSG	NCPP	327,225 \$	79,012 \$		137,589 \$		22,501 \$	42,468 \$
Distribution Primary & Secondary Lines										
Primary Specific	TLB	LBDRS	NCPP							
Primary Demand	TLB	LBDRD	NCPP	323,963 \$	78,222 \$		196,213 \$		22,276 \$	42,041 \$
Primary Customer	TLB	LBDRLC	CU08	6,244 \$	1,614 \$		189 \$		287 \$	319 \$
Secondary Demand	TLB	LBDRSD	SI02	57,381 \$	2,213 \$				3,428 \$	78 \$
Secondary Customer	TLB	LBDRSLC	CU07	24,817 \$						
Total Distribution Primary & Secondary Lines				489,484 \$	80,434 \$		136,402 \$		26,114 \$	42,361 \$
Distribution Line Transformers										
Demand	TLB	LBDLTD	SI02	236,437 \$					14,286 \$	
Customer	TLB	LBDLTC	CU07	50,440 \$					180 \$	
Total Line Transformers				286,877 \$					14,428 \$	
Distribution Services										
Customer	TLB	LBDSCL	CU02	81,851 \$					203 \$	
Distribution Meters										
Customer	TLB	LBDMC	CU03	225,244 \$	7,118 \$	211 \$	2,523 \$	577 \$	1,521 \$	2,107 \$
Distribution Street & Customer Lighting										
Customer	TLB	LBDSCL	CU04							
Customer Accounts Expense										
Customer	TLB	LBDAE	CU05	1,847,591 \$	38,978 \$	256 \$	6,645 \$	1,022 \$	10,078 \$	11,245 \$
Customer Service & Info.										
Customer	TLB	LBDSI	CU06	18,968 \$	449 \$	3 \$	38 \$	6 \$	60 \$	65 \$
Sales Expense										
Customer	TLB	LBSEC	CU08							
Total				9,312,813 \$	1,891,580 \$	22,758 \$	3,277,569 \$	836,640 \$	613,881 \$	1,129,032 \$

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TOD Primary LMPP	Large Power Line Power TOD Transmission LMPT	Combination Off-Peak CWH
Power Production Plant								
Production Demand - Base	TLB	LBPPDQ	BDCM	\$ 35,993	\$ 31,436	\$ 15,942	\$ 37,087	\$ 3,776
Production Demand - Inter	TLB	LBPPDQ	PRDA	\$ 37,998	\$ 33,159	\$ 14,958	\$ 41,984	\$ 3,692
Production Demand - Peak	TLB	LBPPDQ	PRSDA	\$ 21,958	\$ 19,082	\$ 8,416	\$ 24,034	\$ 4,089
Production Energy - Base	TLB	LBPPPE	E01	\$ 80,286	\$ 70,160	\$ 35,307	\$ 82,816	\$ 6,430
Production Energy - Inter	TLB	LBPPPE	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TLB	LBPPPE	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		LBPPPT		\$ 175,669	\$ 153,987	\$ 74,584	\$ 185,931	\$ 20,187
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	BDEM	\$ 6,821	\$ 5,962	\$ 3,005	\$ 7,036	\$ 716
Transmission Demand - Inter	TLB	LBTRB	PPWDA	\$ 7,125	\$ 6,289	\$ 2,837	\$ 7,962	\$ 738
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 4,144	\$ 3,821	\$ 1,598	\$ 4,658	\$ 775
Total Transmission Plant		LBTRT		\$ 18,090	\$ 15,872	\$ 7,438	\$ 19,556	\$ 2,230
Distribution Poles								
Specific	TLB	LBPPS	NCFP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TLB	LBDSG	NCFP	\$ 12,112	\$ -	\$ 5,584	\$ -	\$ 1,988
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDRLS	NCFP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDRPLD	NCFP	\$ 11,990	\$ -	\$ 5,539	\$ -	\$ 1,948
Primary Customer	TLB	LBDRPLC	Cut08	\$ 160	\$ -	\$ 15	\$ -	\$ 53,733
Secondary Demand	TLB	LBDRSLD	SICD	\$ -	\$ -	\$ -	\$ -	\$ 927
Secondary Customer	TLB	LBDRSLC	Cut07	\$ -	\$ -	\$ -	\$ -	\$ 14,140
Total Distribution Primary & Secondary Lines		LBDRLT		\$ 12,150	\$ -	\$ 5,553	\$ -	\$ 70,768
Distribution Line Transformers								
Demand Customer	TLB	LBDRTO	SICD	\$ -	\$ -	\$ -	\$ -	\$ 3,820
Customer	TLB	LBDRTO	Cut07	\$ -	\$ -	\$ -	\$ -	\$ 28,974
Total Line Transformers		LBDRTT		\$ -	\$ -	\$ -	\$ -	\$ 32,793
Distribution Services								
Customer	TLB	LBDRSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters	TLB	LBDRMC	C03	\$ 1,021	\$ 1,011	\$ 288	\$ 649	\$ 10,430
Customer	TLB	LBDRSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting	TLB	LBDRSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	TLB	LBDRSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense	TLB	LBDRSCL	C05	\$ 2,811	\$ 1,917	\$ 511	\$ 1,798	\$ 70,981
Customer	TLB	LBDRSCL	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.	TLB	LBDRSCL	C08	\$ 32	\$ 22	\$ 3	\$ 10	\$ 10,899
Customer	TLB	LBDRSCL	C08	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense	TLB	LBDRSCL	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	TLB	LBDRSCL	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBTT		\$ 221,884	\$ 172,889	\$ 93,871	\$ 207,505	\$ 290,273

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2001

Description	Ref	Name	Allocation Vector	Electric Space		Water Pumping	Street Lighting	Decorative Street Lighting	Private Outdoor Lighting	Customer Outdoor Lighting	Special Contracts
				All Electric School AEB	Heating Rider 33						
Labor Expenses											
Power Production Plant											
Production Demand - Base	TLB	LBPPDB	BDEM	\$ 20,248	\$ 5,016	\$ 4,965	\$ 11,759	\$ 872	\$ 18,242	\$ 2,832	\$ 135,248
Production Demand - Inter.	TLB	LBPPDI	PPWDA	\$ 30,749	\$ 5,711	\$ 6,652	\$ 15,712	\$ 1,089	\$ 29,067	\$ 4,512	\$ 147,317
Production Demand - Peak	TLB	LBPPDP	PPSDA	\$ 31,669	\$ 5,132	\$ 5,132	\$ -	\$ -	\$ -	\$ -	\$ 133,732
Production Energy - Base	TLB	LBPEEB	E01	\$ 65,283	\$ 11,186	\$ 11,084	\$ 28,252	\$ 1,500	\$ 40,724	\$ 6,322	\$ 301,929
Production Energy - Inter.	TLB	LBPEEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	TLB	LBPEEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 158,359	\$ 28,818	\$ 30,663	\$ 56,723	\$ 3,242	\$ 88,033	\$ 13,666	\$ 40,558,192
Transmission Plant											
Transmission Demand - Base	TLB	LBTRB	BDEM	\$ 5,547	\$ 951	\$ 942	\$ 2,230	\$ 127	\$ 3,450	\$ 537	\$ 25,650
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 5,718	\$ 981	\$ 1,881	\$ 3,548	\$ 203	\$ 5,513	\$ 658	\$ 27,839
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 9,008	\$ 1,030	\$ 977	\$ -	\$ -	\$ -	\$ -	\$ 25,383
Total Transmission Plant				\$ 17,271	\$ 2,962	\$ 3,599	\$ 5,778	\$ 330	\$ 8,972	\$ 1,193	\$ 4,314,107
Distribution Poles											
Specific	TLB	LBDFP	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	TLB	LBDSG	NCPP	\$ 15,395	\$ 2,640	\$ 1,623	\$ 4,623	\$ 204	\$ 6,655	\$ 1,033	\$ 12,895
Distribution Primary & Secondary Lines											
Primary Specific	TLB	LBDFLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDFLD	NCPP	\$ 15,241	\$ 2,814	\$ 1,607	\$ 4,577	\$ 262	\$ 6,589	\$ 1,028	\$ 12,787
Primary Customer	TLB	LBDFLC	Cue08	\$ 2,104	\$ 2,301	\$ 697	\$ 53,841	\$ 4,303	\$ 54,082	\$ 8,735	\$ -
Secondary Demand	TLB	LBDFSL	SICO	\$ 7,180	\$ 1,231	\$ 4,737	\$ 490	\$ 28	\$ 764	\$ 119	\$ -
Secondary Customer	TLB	LBDFSC	Cue07	\$ 554	\$ 608	\$ 183	\$ 14,169	\$ 1,132	\$ 14,232	\$ 2,209	\$ -
Total Distribution Primary & Secondary Lines				\$ 25,078	\$ 6,752	\$ 7,224	\$ 73,077	\$ 5,725	\$ 75,867	\$ 12,175	\$ 6,820,342
Distribution Line Transformers											
Demand	TLB	LBDFLD	SICO	\$ 29,534	\$ 5,074	\$ 19,518	\$ 2,021	\$ 116	\$ 3,146	\$ 488	\$ -
Customer	TLB	LBDFLC	Cue07	\$ 1,135	\$ 376	\$ 376	\$ 29,032	\$ 2,320	\$ 29,162	\$ 4,710	\$ -
Total Line Transformers				\$ 30,718	\$ 5,315	\$ 19,894	\$ 31,053	\$ 2,436	\$ 32,310	\$ 5,196	\$ 4,742,503
Distribution Services											
Customer	TLB	LBDFSC	C02	\$ 1,000	\$ -	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters											
Customer	TLB	LBDFMC	C03	\$ 2,343	\$ -	\$ 1,004	\$ -	\$ -	\$ -	\$ -	\$ 145
Distribution Street & Customer Lighting											
Customer	TLB	LBDFSL	C04	\$ -	\$ -	\$ -	\$ 776,825	\$ 97,970	\$ 264,751	\$ 42,780	\$ -
Customer Accounts Expense	TLB	LBDFAE	C05	\$ 3,706	\$ 9,210	\$ 1,227	\$ 71,123	\$ 5,885	\$ 71,441	\$ 11,538	\$ 511
Customer Service & Info.	TLB	LBDFSI	C08	\$ 427	\$ 1,414	\$ 141	\$ 10,918	\$ 879	\$ 10,967	\$ 1,771	\$ 3
Sales Expense	TLB	LBDFSE	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer				\$ 252,367	\$ 56,112	\$ 65,133	\$ 1,030,123	\$ 116,524	\$ 558,798	\$ 89,535	\$ 78,156,479
Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	AF Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Depreciation Expenses								
Power Production Plant								
Production Demand - Base		DEPRDB	BOEM	\$ 15,197,891	\$ 2,414,164	\$ 2,779,815	\$ 1,009,692	\$ 48,124
Production Demand - Inter		DEPRDI	PPWDA	\$ 18,018,818	\$ 2,640,011	\$ 6,372,375	\$ 1,113,373	\$ 54,443
Production Demand - Peak		DEPRDP	PPSBA	\$ 11,823,753	\$ 2,432,848	\$ 2,006,523	\$ 1,189,515	\$ 31,152
Production Energy - Base		DEPREB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter		DEPRDI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		DEPRDP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		DEPPT		\$ 45,040,352	\$ 7,487,024	\$ 11,160,512	\$ 3,292,580	\$ 131,719
Transmission Plant								
Transmission Demand - Base		DETRB	BOEM	\$ 4,833,843	\$ 691,106	\$ 795,850	\$ 289,071	\$ 13,205
Transmission Demand - Inter		DETRDI	PPWDA	\$ 5,158,857	\$ 755,825	\$ 1,824,385	\$ 318,754	\$ 15,587
Transmission Demand - Peak		DETRDP	PPSBA	\$ 3,419,723	\$ 696,515	\$ 575,081	\$ 334,827	\$ 8,519
Total Transmission Plant		DETRI		\$ 12,906,323	\$ 2,143,505	\$ 3,195,298	\$ 942,653	\$ 37,710
Distribution Poles								
Specific		DEDP	NCFP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General		DEDSG	NCFP	\$ 3,256,551	\$ 637,162	\$ 855,295	\$ 553,314	\$ 14,659
Distribution Primary & Secondary Lines								
Primary Specific		DEDP	NCFP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		DEDPDL	NCFP	\$ 3,223,990	\$ 630,792	\$ 825,844	\$ 348,781	\$ 14,512
Primary Customer		DEDPCL	Cut08	\$ 7,058,468	\$ 3,169,881	\$ 2,342,894	\$ 971,912	\$ 1,332
Secondary Demand		DEDSL	SICD	\$ 815,119	\$ 214,755	\$ 286,480	\$ 164,772	\$ -
Secondary Customer		DEDSL	Cut07	\$ 1,855,131	\$ 842,087	\$ 616,579	\$ 255,787	\$ -
Total Distribution Primary & Secondary Lines		DEDL		\$ 12,850,708	\$ 4,887,605	\$ 4,172,002	\$ 1,742,233	\$ 15,845
Distribution Line Transformers								
Demand		DEDLTD	SICD	\$ 3,956,702	\$ 884,899	\$ 1,180,469	\$ 678,945	\$ -
Customer		DEDLTC	Cut07	\$ 3,601,183	\$ 1,725,468	\$ 1,263,377	\$ 524,069	\$ -
Total Line Transformers		DEDLT		\$ 7,158,686	\$ 2,610,365	\$ 2,443,843	\$ 1,203,014	\$ -
Distribution Services								
Customer		DEDS	C02	\$ 2,886,603	\$ 1,161,287	\$ 854,740	\$ 507,319	\$ -
Distribution Meters		DEDM	C03	\$ 2,029,298	\$ 596,222	\$ 463,159	\$ 464,448	\$ 1,943
Customer		DEDSL	C04	\$ 2,309,905	\$ -	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting		DECS	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		DECS	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense		DESE	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		DESE	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.		DESI	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		DESI	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense		DESE	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		DESE	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 88,976,824	\$ 19,525,170	\$ 23,225,147	\$ 6,505,560	\$ 201,878

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large TOD LCP	Large TOD LCT	High Load Factor Secondary HLFS	High Load Factor Primary HLPF	
Distribution Equipment										
Power Production Plant										
Production Demand - Base										
Production Demand - Peak										
Production Energy - Base										
Production Energy - Inter										
Production Energy - Peak										
Total Power Production Plant										
Transmission Plant										
Transmission Demand - Base										
Transmission Demand - Inter										
Transmission Demand - Peak										
Total Transmission Plant										
Distribution Poles										
Specific										
Distribution Substation										
General										
Distribution Primary & Secondary Lines										
Primary Specific										
Primary Demand										
Primary Customer										
Secondary Demand										
Secondary Customer										
Total Distribution Primary & Secondary Lines										
Distribution Line Transformers										
Demand										
Customer										
Total Line Transformers										
Distribution Services										
Customer										
Distribution Meters										
Customer										
Distribution Street & Customer Lighting										
Customer										
Customer Accounts Expense										
Customer										
Customer Service & Infr.										
Customer										
Sales Expense										
Customer										
Total										

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TOD Primary LMPP	Large Power Line Power TOD Transmission LMPT	Combination Off-Peak CWN
Production Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	8DEM	\$ 113,062	\$ 88,829	\$ 49,805	\$ 116,825	\$ 11,871
Production Demand - Peak	TDEPR	DEPPDI	PPWDA	\$ 118,108	\$ 104,245	\$ 47,026	\$ 131,990	\$ 12,237
Production Energy - Base	TDEPR	DEPPDB	PPWDA	\$ 88,692	\$ 80,022	\$ 28,457	\$ 75,557	\$ 12,854
Production Energy - Peak	TDEPR	DEPPDI	E01	-	-	-	-	-
Production Energy - Inter	TDEPR	DEPPDI	E01	-	-	-	-	-
Production Energy - Peak	TDEPR	DEPPDI	E01	-	-	-	-	-
Total Power Production Plant		DEPPDI		\$ 289,862	\$ 263,096	\$ 125,289	\$ 324,171	\$ 36,963
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	8DEM	\$ 32,369	\$ 28,954	\$ 14,259	\$ 33,389	\$ 3,389
Transmission Demand - Inter	TDEPR	DETRI	PPWDA	\$ 33,914	\$ 29,845	\$ 14,283	\$ 34,563	\$ 3,453
Transmission Demand - Peak	TDEPR	DETRP	PPWDA	\$ 18,566	\$ 17,184	\$ 7,575	\$ 21,832	\$ 2,183
Total Transmission Plant		DETRI		\$ 85,849	\$ 75,983	\$ 35,237	\$ 82,806	\$ 10,582
Distribution Poles								
Specific	TDEPR	DEDFP	NCPP	-	-	-	-	-
Distribution Substation								
General	TDEPR	DEDSG	NCPP	\$ 23,463	-	\$ 10,930	-	\$ 3,863
Distribution Primary & Secondary Lines								
Primary Demand	TDEPR	DEDRS	NCPP	-	-	-	-	-
Primary Customer	TDEPR	DEDRD	NCPP	\$ 23,428	-	\$ 10,821	-	\$ 3,844
Secondary Demand	TDEPR	DEDRS	Cu08	\$ 312	-	\$ 28	-	\$ 104,980
Secondary Customer	TDEPR	DEDRS	SICD	-	-	-	-	\$ 7,431
Total Distribution Primary & Secondary Lines		DEDRS		\$ 23,738	-	\$ 10,849	-	\$ 136,282
Distribution Line Transformers								
Demand	TDEPR	DEDLT	SICD	-	-	-	-	\$ 7,482
Customer	TDEPR	DEDLT	Cu07	-	-	-	-	\$ 56,607
Total Line Transformers		DEDLT		-	-	-	-	\$ 64,069
Distribution Services								
Customer	TDEPR	DEDSG	C02	-	-	-	-	-
Customer	TDEPR	DEDMC	C03	\$ 1,984	\$ 1,976	\$ 583	\$ 1,268	\$ 20,378
Customer	TDEPR	DEDSG	C04	-	-	-	-	-
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	-	-	-	-	-
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	-	-	-	-	-
Sales Expense								
Customer	TDEPR	DESEC	C08	-	-	-	-	-
Total		DET		\$ 435,106	\$ 340,395	\$ 180,958	\$ 418,249	\$ 274,136

KENTUCKY UTILITIES
 Cost of Service Study
 (In \$ Allocation)
 12 Months Ended
 September 30, 2013

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider SS	Water Pumping M	Street Lighting STL	Decorative Street Lighting Dec STL	Private Outdoor Lighting PO LI	Customer Outdoor Lighting C O LI	Special Contracts	
Depreciation Expenses												
Power Production Plant												
Production Demand - Base	TDEPR	DEFP08	BDEM	\$ 91,949	\$ 15,771	\$ 15,609	\$ 36,989	\$ 2,113	\$ 57,849	\$ 8,903	\$ 425,187	
Production Demand - Inter.	TDEPR	DEFP09	PPWDA	\$ 94,781	\$ 16,256	\$ 27,860	\$ 58,828	\$ 3,382	\$ 91,381	\$ 14,166	\$ 453,164	
Production Demand - Peak	TDEPR	DEFP0P	PPSDA	\$ 99,561	\$ 17,078	\$ 16,188	\$ -	\$ -	\$ -	\$ -	\$ 450,428	
Production Energy - Base	TDEPR	DEPFEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Inter.	TDEPR	DEPFEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	TDEPR	DEPFEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant				\$ 286,291	\$ 49,105	\$ 59,657	\$ 95,795	\$ 5,475	\$ 148,729	\$ 23,089	\$ 71,512,864	
Transmission Plant												
Transmission Demand - Base	TDEPR	DETRB	SDSM	\$ 25,325	\$ 4,515	\$ 4,498	\$ 10,584	\$ 605	\$ 16,419	\$ 2,549	\$ 121,729	
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 27,345	\$ 4,958	\$ 7,973	\$ 15,842	\$ 963	\$ 26,182	\$ 4,061	\$ 132,593	
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 28,524	\$ 5,073	\$ 4,858	\$ 11,673	\$ 679	\$ 27,405	\$ 4,061	\$ 120,988	
Total Transmission Plant				\$ 81,994	\$ 14,558	\$ 17,382	\$ 27,426	\$ 1,587	\$ 42,561	\$ 6,610	\$ 20,473,846	
Distribution Poles												
Specific	TDEPR	DEDP5	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation												
General	TDEPR	DEDSG	NCPP	\$ 30,078	\$ 5,159	\$ 3,172	\$ 9,032	\$ 518	\$ 13,003	\$ 2,019	\$ 25,254	
Distribution Primary & Secondary Lines												
Primary Specific	TDEPR	DEDRS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TDEPR	DEDRD	NCPP	\$ 29,777	\$ 5,107	\$ 3,140	\$ 8,842	\$ 511	\$ 12,873	\$ 1,896	\$ 25,002	
Primary Customer	TDEPR	DEDRC	NCPP	\$ 4,111	\$ 4,485	\$ 1,381	\$ 105,191	\$ 8,407	\$ 105,691	\$ 17,065	\$ -	
Secondary Demand	TDEPR	DEDSL	SIC3	\$ 1,082	\$ 2,458	\$ 925	\$ 958	\$ 55	\$ 1,483	\$ 232	\$ -	
Secondary Customer	TDEPR	DEDSL	CUA07	\$ 48,986	\$ 13,181	\$ 14,113	\$ 27,582	\$ 2,212	\$ 27,805	\$ 4,491	\$ -	
Total Distribution Primary & Secondary Lines				\$ 84,956	\$ 25,232	\$ 29,752	\$ 142,774	\$ 11,168	\$ 147,852	\$ 23,786	\$ 10,841,308	
Distribution Line Transformers												
Demand	TDEPR	DEDLT	SHCD	\$ 57,769	\$ 9,813	\$ 38,134	\$ 3,849	\$ 228	\$ 6,151	\$ 955	\$ -	
Customer	TDEPR	DEDLT	CUA07	\$ 2,217	\$ 2,424	\$ 734	\$ 56,721	\$ 4,583	\$ 56,974	\$ 9,202	\$ -	
Total Line Transformers				\$ 60,015	\$ 12,337	\$ 38,867	\$ 60,630	\$ 4,759	\$ 63,125	\$ 10,157	\$ 9,285,564	
Distribution Services												
Customer	TDEPR	DEDSG	C02	\$ 2,130	\$ -	\$ 689	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Meters												
Customer	TDEPR	DEDMC	C03	\$ 4,577	\$ -	\$ 1,981	\$ -	\$ -	\$ -	\$ -	\$ 284	
Distribution Street & Customer Lighting												
Customer	TDEPR	DEDSL	C04	\$ -	\$ -	\$ -	\$ 1,517,705	\$ 101,406	\$ 517,252	\$ 83,541	\$ -	
Customer Accounts Expense												
Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.												
Customer	TDEPR	DECSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense												
Customer	TDEPR	DESEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 814,062	\$ 93,848	\$ 135,582	\$ 1,853,401	\$ 214,910	\$ 932,522	\$ 149,201	\$ 134,004,032	

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary OSP
Acquisition Encumbrance								
Power Production Plant								
Production Demand - Base	TACRT	ACPRDB	BDIEM	(2,698,778) \$	(483,565) \$	(553,777) \$	(193,890) \$	(8,857) \$
Production Demand - Inter	TACRT	ACPRDI	PPMDA	(3,455,614) \$	(527,152) \$	(1,223,616) \$	(213,799) \$	(10,454) \$
Production Demand - Peak	TACRT	ACPRDP	PPSDA	(2,289,580) \$	(497,153) \$	(585,083) \$	(224,589) \$	(5,992) \$
Production Energy - Base	TACRT	ACPEEB	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter	TACRT	ACPEEI	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	TACRT	ACPEEP	E01	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant				(8,656,278) \$	(1,437,650) \$	(2,143,087) \$	(632,238) \$	(25,292) \$
Transmission Plant								
Transmission Demand - Base	TACRT	ACTRB	BDIEM	76 \$	12 \$	14 \$	5 \$	0
Transmission Demand - Inter	TACRT	ACTRI	PPMDA	90 \$	13 \$	32 \$	6 \$	0
Transmission Demand - Peak	TACRT	ACTRP	PPSDA	59 \$	12 \$	10 \$	6 \$	0
Total Transmission Plant				225 \$	37 \$	56 \$	16 \$	1
Distribution Poles								
Specific	TACRT	ACDPS	NCPP	- \$	- \$	- \$	- \$	- \$
Distribution Substation								
General	TACRT	ACDSG	NCPP	- \$	- \$	- \$	- \$	- \$
Distribution Primary & Secondary Lines								
Primary Specific	TACRT	ACDRLS	NCPP	- \$	- \$	- \$	- \$	- \$
Primary Demand	TACRT	ACDPLD	NCPP	- \$	- \$	- \$	- \$	- \$
Primary Customer	TACRT	ACDPLC	Cust08	- \$	- \$	- \$	- \$	- \$
Secondary Demand	TACRT	ACDSLID	SICD	- \$	- \$	- \$	- \$	- \$
Secondary Customer	TACRT	ACDSLIC	Cust07	- \$	- \$	- \$	- \$	- \$
Total Distribution Primary & Secondary Lines				- \$	- \$	- \$	- \$	- \$
Distribution Line Transformers								
Demand	TACRT	ACDNTD	SICD	- \$	- \$	- \$	- \$	- \$
Customer	TACRT	ACDNTC	Cust07	- \$	- \$	- \$	- \$	- \$
Total Line Transformers				- \$	- \$	- \$	- \$	- \$
Distribution Services								
Customer	TACRT	ACDSC	C02	- \$	- \$	- \$	- \$	- \$
Distribution Meters								
Customer	TACRT	ACDMC	C03	- \$	- \$	- \$	- \$	- \$
Distribution Street & Customer Lighting								
Customer	TACRT	ACDSL	C04	- \$	- \$	- \$	- \$	- \$
Customer Accounts Expense								
Customer	TACRT	ACCAE	C05	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.								
Customer	TACRT	ACCSI	C06	- \$	- \$	- \$	- \$	- \$
Sales Expense								
Customer	TACRT	DESEC	C08	- \$	- \$	- \$	- \$	- \$
Total				(8,656,053) \$	(1,437,613) \$	(2,143,031) \$	(632,221) \$	(25,292) \$

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months, Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Inv TOD Primary LCIP	Large Comm/Inv TOD Transmission LCIT	High Load Factor		High Load Factor Primary HLPF
				Power UPS	Power LPP					Secondary HLFS	Secondary HLFS	
Acquisition Expenses												
Power Production Plant												
Production Demand - Base	TACRT	ACPP08	BDEIM	\$ (680,046)	\$ (199,563)	\$ (879,609)	\$ (2,551)	\$ (533,551)	\$ (102,761)	\$ (64,943)	\$ (122,696)	
Production Demand - Inter.	TACRT	ACPP09	PPWDA	\$ (628,302)	\$ (148,055)	\$ (776,357)	\$ (1,921)	\$ (281,945)	\$ (77,650)	\$ (47,366)	\$ (86,729)	
Production Demand - Peak	TACRT	ACPP10	PPSDA	\$ (946,134)	\$ (120,032)	\$ (1,066,166)	\$ (2,623)	\$ (220,471)	\$ (50,576)	\$ (39,132)	\$ (72,810)	
Production Energy - Base	TACRT	ACPP01	E01	-	-	-	-	-	-	-	-	
Production Energy - Inter.	TACRT	ACPP02	E01	-	-	-	-	-	-	-	-	
Production Energy - Peak	TACRT	ACPP03	E01	-	-	-	-	-	-	-	-	
Total Power Production Plant				\$ (1,684,394)	\$ (435,650)	\$ (2,120,044)	\$ (6,505)	\$ (855,967)	\$ (230,888)	\$ (151,443)	\$ (292,435)	
Transmission Plant												
Transmission Demand - Base	TACRT	ACTRB	BDEIM	18	4	22	0	9	3	2	3	
Transmission Demand - Inter.	TACRT	ACTRI	PPWDA	18	4	22	0	7	2	1	3	
Transmission Demand - Peak	TACRT	ACTRP	PPSDA	14	3	17	0	6	1	1	2	
Total Transmission Plant				46	11	57	0	22	6	4	8	
Distribution Poles												
Specific	TACRT	ACDPS	NCPP	-	-	-	-	-	-	-	-	
Distribution Substation												
General	TACRT	ACDSG	NCPP	-	-	-	-	-	-	-	-	
Distribution Primary & Secondary Lines												
Primary Specific												
Primary Demand	TACRT	ACDPLS	NCPP	-	-	-	-	-	-	-	-	
Primary Customer	TACRT	ACDPLD	NCPP	-	-	-	-	-	-	-	-	
Secondary Demand	TACRT	ACDPLG	Cut08	-	-	-	-	-	-	-	-	
Secondary Customer	TACRT	ACDPLC	SICD	-	-	-	-	-	-	-	-	
Total Distribution Primary & Secondary Lines												
Distribution Line Transformers												
Demand	TACRT	ACDLTD	SICD	-	-	-	-	-	-	-	-	
Customer	TACRT	ACDLTC	Cut07	-	-	-	-	-	-	-	-	
Total Line Transformers												
Distribution Services												
Customer	TACRT	ACDSC	C02	-	-	-	-	-	-	-	-	
Distribution Meters												
Customer	TACRT	ACDMC	C03	-	-	-	-	-	-	-	-	
Distribution Street & Customer Lighting												
Customer	TACRT	ACDSL	C04	-	-	-	-	-	-	-	-	
Customer Accounts Expenses												
Customer	TACRT	ACCAE	C05	-	-	-	-	-	-	-	-	
Customer Service & Info.												
Customer	TACRT	ACCSI	C06	-	-	-	-	-	-	-	-	
Sales Expenses												
Customer	TACRT	DESEC	C06	-	-	-	-	-	-	-	-	
Total				\$ (1,864,336)	\$ (435,639)	\$ (2,300,000)	\$ (6,505)	\$ (855,965)	\$ (230,883)	\$ (151,439)	\$ (292,427)	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2013

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mize Power TOD Primary LMP	Large Power Mize Power TOD Transmission LMP	Combination Off-Peak CWH
Power Production Plant								
Production Demand - Base	TACRT	ACPPDB	BDPM	\$ (21,710)	\$ (18,977)	\$ (8,584)	\$ (22,304)	\$ (2,280)
Production Demand - Inter.	TACRT	ACPPDI	PPWDA	\$ (22,579)	\$ (20,017)	\$ (8,030)	\$ (25,345)	\$ (2,359)
Production Demand - Peak	TACRT	ACPPDP	PPSDA	\$ (13,180)	\$ (11,525)	\$ (5,080)	\$ (14,508)	\$ (2,468)
Production Energy - Base	TACRT	ACPPPE	E01	-	-	-	-	-
Production Energy - Inter.	TACRT	ACPPPE	E01	-	-	-	-	-
Production Energy - Peak	TACRT	ACPPPE	E01	-	-	-	-	-
Total Power Production Plant				\$ (57,579)	\$ (60,519)	\$ (23,674)	\$ (62,247)	\$ (7,098)
Transmission Plant								
Transmission Demand - Base	TACRT	ACTRIB	BDPM	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0
Transmission Demand - Inter.	TACRT	ACTRII	PPWDA	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0
Transmission Demand - Peak	TACRT	ACTRIP	PPSDA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Transmission Plant				\$ 1	\$ 1	\$ 1	\$ 2	\$ 0
Distribution Poles								
Specific	TACRT	ACDFS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TACRT	ACDSG	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRT	ACDRLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TACRT	ACDRLD	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Customer	TACRT	ACDRLC	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Demand	TACRT	ACDRLD	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Customer	TACRT	ACDRLC	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines				\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Line Transformers								
Demand Customer	TACRT	AGDLTD	SHCD	\$ -	\$ -	\$ -	\$ -	\$ -
Total Line Transformers	TACRT	AGDLTC	Cust07	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Services								
Customer	TACRT	ACDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters								
Customer	TACRT	ACDMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting								
Customer	TACRT	ACDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TACRT	ACCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Services & Info.								
Customer	TACRT	ACCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	TACRT	DESEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ (57,578)	\$ (60,518)	\$ (23,673)	\$ (62,245)	\$ (7,097)

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service		General Service Primary CSP
							Secondary GSS	Primary GSP	
Property Taxes									
Power Production Plant									
Production Demand - Base	PTAX	PTFPDB	BDEM	\$ 1,527,620	243,653	260,556	101,904	\$ 4,855	
Production Demand - Inter.	PTAX	PTFPDI	PPMDA	\$ 1,818,552	288,446	643,140	112,369	\$ 5,405	
Production Demand - Peak	PTAX	PTFPDP	PPSDA	\$ 1,209,420	245,538	202,723	118,035	\$ 3,144	
Production Energy - Base	PTAX	PTFPEB	E01	\$ -	-	-	-	-	
Production Energy - Inter.	PTAX	PTFPEI	E01	\$ -	-	-	-	-	
Production Energy - Peak	PTAX	PTFPEP	E01	\$ -	-	-	-	-	
Total Power Production Plant				\$ 4,549,792	755,637	1,126,419	332,308	\$ 13,294	
Transmission Plant									
Transmission Demand - Base	PTAX	PTTRB	BDEM	\$ 953,242	57,829	66,709	24,228	\$ 1,107	
Transmission Demand - Inter.	PTAX	PTTRB	PPMDA	\$ 69,242	152,408	152,408	25,716	\$ 1,306	
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ 281,115	5,277	15,196	28,063	\$ 748	
Total Transmission Plant				\$ 1,081,720	179,854	267,866	78,007	\$ 3,161	
Distribution Poles									
Specific	PTAX	PTDPS	NCPP	\$ -	-	-	-	\$ -	
Distribution Substation									
General	PTAX	PTDSG	NCPP	\$ 278,483	54,092	79,401	29,964	\$ 1,244	
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDLS	NCPP	\$ -	-	-	-	\$ -	
Primary Demand	PTAX	PTDLD	NCPP	\$ 278,669	53,351	78,907	29,664	\$ 1,232	
Primary Customer	PTAX	PTDLC	C005	\$ 599,065	271,659	169,907	65,510	\$ 113	
Secondary Demand	PTAX	PTDSL	C005	\$ 79,235	19,321	24,321	13,988	\$ -	
Secondary Customer	PTAX	PTDSL	Cus07	\$ 157,480	71,688	124,354	21,713	\$ -	
Total Distribution Primary & Secondary Lines				\$ 1,099,443	414,830	354,180	147,866	\$ 1,345	
Distribution Line Transformers									
Demand	PTAX	PTDLT	SICD	\$ 285,135	75,123	100,215	57,630	\$ -	
Customer	PTAX	PTDLT	Cus07	\$ 322,699	146,482	107,254	44,491	\$ -	
Total Line Transformers				\$ 607,834	221,605	207,469	102,129	\$ -	
Distribution Services									
Customer	PTAX	PTDSC	C02	\$ 228,078	98,587	72,583	43,069	\$ -	
Customer	PTAX	PTDMC	C03	\$ 172,022	50,616	38,320	36,429	\$ 185	
Customer	PTAX	PTDSC	C04	\$ 198,098	-	-	-	\$ -	
Distribution Street & Customer Lighting									
Customer	PTAX	PTCAE	C05	\$ -	-	-	-	\$ -	
Customer	PTAX	PTCSI	C06	\$ -	-	-	-	\$ -	
Customer Accounts Expense									
Customer	PTAX	PTSEC	C06	\$ -	-	-	-	\$ -	
Customer	PTAX	PTT		\$ 8,211,450	1,775,122	2,147,159	773,842	\$ 19,209	
Customer Service & Info.									
Customer	PTAX			\$ -	-	-	-	\$ -	
Sales Expense									
Customer	PTAX			\$ -	-	-	-	\$ -	
Total				\$ 8,211,450	1,775,122	2,147,159	773,842	\$ 19,209	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large Com/Inf TOD Primary LCGP	Large Com/Inf TOD Transmission LCIT	High Load Factor		High Load Factor Primary HLPF
				LPS	LPP	LPT	LPP			Secondary HILFS	Primary HLPF	
Property Taxes												
Power Production Plant												
Production Demand - Base	PTAX	PTFRDB	BEEM	382,641 \$	89,124 \$	1,348 \$	185,629 \$	54,012 \$	34,135 \$	64,595 \$		
Production Demand - Inter	PTAX	PTFRDB	PPWDA	329,188 \$	76,787 \$	1,010 \$	148,203 \$	40,761 \$	24,887 \$	50,841 \$		
Production Demand - Peak	PTAX	PTFRDB	PPSDA	286,102 \$	63,090 \$	1,083 \$	115,061 \$	26,594 \$	20,588 \$	38,269 \$		
Production Energy - Base	PTAX	PTFRPE	E01	-	-	-	-	-	-	-		
Production Energy - Inter	PTAX	PTFRPE	E01	-	-	-	-	-	-	-		
Production Energy - Peak	PTAX	PTFRPE	E01	-	-	-	-	-	-	-		
Total Power Production Plant				979,832 \$	228,990 \$	3,419 \$	449,912 \$	121,366 \$	79,589 \$	153,705 \$		
Transmission Plant												
Transmission Demand - Base	PTAX	PTTRB	BEEM	86,218 \$	21,189 \$	320 \$	44,181 \$	12,841 \$	8,116 \$	15,358 \$		
Transmission Demand - Inter	PTAX	PTTRB	PPWDA	78,285 \$	18,252 \$	240 \$	35,235 \$	9,691 \$	5,919 \$	12,088 \$		
Transmission Demand - Peak	PTAX	PTTRB	PPSDA	68,487 \$	15,000 \$	253 \$	27,551 \$	6,320 \$	4,890 \$	9,099 \$		
Total Transmission Plant				232,990 \$	54,440 \$	813 \$	106,967 \$	28,853 \$	18,825 \$	36,544 \$		
Distribution Poles												
Specific	PTAX	PTDPS	NCPP	-	-	-	-	-	-	-		
Distribution Substation												
General	PTAX	PTDSG	NCPP	54,274 \$	13,105 \$	-	22,821 \$	-	3,752 \$	7,049 \$		
Distribution Primary & Secondary Lines												
Primary Specific	PTAX	PTDRLS	NCPP	-	-	-	-	-	-	-		
Primary Demand	PTAX	PTDRLD	NCPP	53,731 \$	12,674 \$	-	22,592 \$	-	3,695 \$	6,973 \$		
Primary Customer	PTAX	PTDRLC	Cust08	15,515 \$	367 \$	-	31 \$	-	49 \$	53 \$		
Secondary Demand	PTAX	PTDSL	SICD	9,517 \$	-	-	-	-	574 \$	-		
Secondary Customer	PTAX	PTDSL	Cust07	4,083 \$	-	-	-	-	13 \$	-		
Total Distribution Primary & Secondary Lines				82,846 \$	13,341 \$	-	22,624 \$	-	4,331 \$	7,026 \$		
Distribution Line Transformers												
Primary	PTAX	PTDLTD	SICD	39,218 \$	-	-	-	-	2,386 \$	-		
Customer	PTAX	PTDLTD	Cust07	8,996 \$	-	-	-	-	27 \$	-		
Total Line Transformers				47,562 \$	-	-	-	-	2,393 \$	-		
Distribution Services												
Customer	PTAX	PTDSC	C02	13,576 \$	-	-	-	-	44 \$	-		
Distribution Meters												
Customer	PTAX	PTDMC	C03	37,359 \$	1,180 \$	35 \$	419 \$	96 \$	262 \$	350 \$		
Distribution Street & Customer Lighting												
Customer	PTAX	PTDSCL	C04	-	-	-	-	-	-	-		
Customer Accounts Expense												
Customer	PTAX	PTCAE	C05	-	-	-	-	-	-	-		
Customer Service & Info.												
Customer	PTAX	PTCSI	C06	-	-	-	-	-	-	-		
Sales Expense												
Customer	PTAX	PTSEC	C06	-	-	-	-	-	-	-		
Total				1,448,540 \$	311,047 \$	4,287 \$	602,742 \$	150,305 \$	108,276 \$	204,868 \$		

KENTUCKY UTILITIES
Coal Service Study
Class Allocation
13 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOD Transmission LMPT	Combination Off-Peak CWH
FLOPPING TAXES								
Power Production Plant								
Production Demand - Base	PTAX	PTPFB	BDEM	\$ 11,411	\$ 8,974	\$ 5,037	\$ 11,771	\$ 1,188
Production Demand - Inter	PTAX	PTPFI	PPMDA	\$ 11,620	\$ 10,521	\$ 4,748	\$ 13,231	\$ 1,292
Production Demand - Peak	PTAX	PTPFP	PPSDA	\$ 8,633	\$ 6,058	\$ 2,670	\$ 7,826	\$ 1,287
Production Energy - Base	PTAX	PTPFE	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter	PTAX	PTPFI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	PTAX	PTPFP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 30,284	\$ 26,553	\$ 12,443	\$ 32,717	\$ 3,730
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	BDEM	\$ 2,713	\$ 2,371	\$ 1,196	\$ 2,788	\$ 285
Transmission Demand - Inter	PTAX	PTTRI	PPMDA	\$ 2,854	\$ 2,501	\$ 1,128	\$ 3,167	\$ 284
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ 1,628	\$ 1,440	\$ 635	\$ 1,813	\$ 308
Total Transmission Plant				\$ 7,195	\$ 6,313	\$ 2,959	\$ 7,779	\$ 887
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	\$ 2,008	\$ -	\$ 928	\$ -	\$ 330
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDRL	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	PTAX	PTDPLD	NCPP	\$ 1,888	\$ -	\$ 918	\$ -	\$ 326
Primary Customer	PTAX	PTDPLC	Qua06	\$ 26	\$ -	\$ 2	\$ -	\$ 8,812
Secondary Customer	PTAX	PTDSLQ	SICD	\$ -	\$ -	\$ -	\$ -	\$ 154
Total Distribution Primary & Secondary Lines				\$ 2,015	\$ -	\$ 921	\$ -	\$ 2,345
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	\$ -	\$ -	\$ -	\$ -	\$ 604
Customer	PTAX	PTDLTC	Qua07	\$ -	\$ -	\$ -	\$ -	\$ 4,808
Total Line Transformers				\$ -	\$ -	\$ -	\$ -	\$ 5,438
Distribution Services								
Customer	PTAX	PTDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters								
Customer	PTAX	PTDMC	C03	\$ 199	\$ 168	\$ 48	\$ 108	\$ 1,730
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 41,853	\$ 33,034	\$ 17,298	\$ 40,604	\$ 23,854

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space			Water Pumping M	Private Outdoor Lighting P.O.L.I.	Customer Outdoor Lighting C.O.L.I.	Special Contracts	
				All Electric School AES	Heating Rider 33	Heating Rider					
Property Taxes											
Power Production Plant											
Production Demand - Base	PTAX	PTPPDB	BDEM	9,280 \$	1,582 \$	1,575 \$	3,731 \$	213 \$	5,788 \$	899 \$	42,813
Production Demand - Inter	PTAX	PTPPDI	PPWDA	9,596 \$	1,841 \$	2,812 \$	5,937 \$	339 \$	9,223 \$	1,432 \$	46,742
Production Demand - Peak	PTAX	PTPPDP	PPSDA	10,048 \$	1,729 \$	1,635 \$	- \$	- \$	- \$	- \$	42,432
Production Energy - Base	PTAX	PTPRB1	E01	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Inter	PTAX	PTPRB2	E01	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Production Energy - Peak	PTAX	PTPRP1	E01	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant	PTAX	PTPRT		28,884 \$	4,956 \$	6,022 \$	9,668 \$	553 \$	15,011 \$	2,330 \$	7,217,527
Transmission Plant											
Transmission Demand - Base	PTAX	PTTRB	BDEM	2,208 \$	378 \$	375 \$	887 \$	51 \$	1,978 \$	214 \$	10,203
Transmission Demand - Inter	PTAX	PTTRB	PPWDA	2,274 \$	390 \$	869 \$	1,412 \$	81 \$	2,193 \$	340 \$	10,743
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	2,389 \$	410 \$	389 \$	- \$	- \$	- \$	- \$	10,988
Total Transmission Plant	PTAX	PTTRT		6,870 \$	1,178 \$	1,432 \$	2,299 \$	131 \$	3,569 \$	554 \$	1,715,978
Distribution Poles											
Specific	PTAX	PTDPS	NCPD	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Distribution Substation											
General	PTAX	PTDSG	NCPD	2,553 \$	438 \$	298 \$	787 \$	44 \$	1,104 \$	171 \$	2,144
Distribution Primary & Secondary Lines											
Primary Specific	PTAX	PTDPLS	NCPD	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Primary Demand	PTAX	PTDPLD	NCPD	2,528 \$	434 \$	287 \$	759 \$	43 \$	1,090 \$	170 \$	2,122
Primary Customer	PTAX	PTDPLC	Cust09	349 \$	382 \$	116 \$	8,930 \$	714 \$	8,976 \$	1,448 \$	- \$
Secondary Demand	PTAX	PTDSL	SICD	1,181 \$	204 \$	788 \$	81 \$	5 \$	127 \$	20 \$	- \$
Secondary Customer	PTAX	PTDSL	Cust07	82 \$	100 \$	30 \$	2,350 \$	188 \$	2,381 \$	381 \$	- \$
Total Distribution Primary & Secondary Lines	PTAX	PTDLT		4,160 \$	1,120 \$	1,188 \$	12,121 \$	950 \$	12,550 \$	2,019 \$	1,428,778
Distribution Line Transformers											
Demand	PTAX	PTDLTD	SICD	4,807 \$	642 \$	3,237 \$	335 \$	19 \$	522 \$	81 \$	- \$
Customer	PTAX	PTDLTC	Cust07	189 \$	208 \$	82 \$	4,815 \$	385 \$	4,837 \$	781 \$	- \$
Total Line Transformers	PTAX	PTDLT		5,095 \$	1,047 \$	3,300 \$	5,150 \$	404 \$	5,359 \$	862 \$	786,585
Distribution Services											
Customer	PTAX	PTDSC	C02	181 \$	- \$	59 \$	- \$	- \$	- \$	- \$	- \$
Distribution Meters											
Customer	PTAX	PTDMC	C03	389 \$	- \$	187 \$	- \$	- \$	- \$	- \$	24
Distribution Street & Customer Lighting											
Customer	PTAX	PTDSL	C04	- \$	- \$	- \$	128,845 \$	18,248 \$	43,912 \$	7,082 \$	- \$
Customer Accounts Expense											
Customer	PTAX	PTCAE	C05	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.											
Customer	PTAX	PTCSI	C06	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Seize Expense											
Customer	PTAX	PTSEC	C08	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Total		PTT		48,141 \$	8,739 \$	12,447 \$	158,850 \$	18,331 \$	81,504 \$	13,029 \$	12,500,619

KENTUCKY UTILITIES
 Cost of Service Study
 Class A Recreational
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS		All Electric Residential Rate FERS		General Service Secondary GSS		General Service Primary GSP	
					Rate RS	Rate FERS	Rate FERS	Rate FERS	Rate FERS	Rate FERS		
Other Taxes												
Power Production Plant												
Production Demand - Base	OTAX	OTFQ08	BOEM	\$ 1,072,075	\$ 170,972	\$ 196,867	\$ 196,867	\$ 71,507	\$ 71,507	\$ 3,267	\$ 3,267	
Production Demand - Inter	OTAX	OTFQ09	PPWDA	\$ 1,276,085	\$ 166,966	\$ 451,293	\$ 451,293	\$ 78,649	\$ 78,649	\$ 3,856	\$ 3,856	
Production Demand - Peak	OTAX	OTFQ10	PFSDA	\$ 844,443	\$ 172,285	\$ 142,251	\$ 142,251	\$ 82,825	\$ 82,825	\$ 2,208	\$ 2,208	
Production Energy - Base	OTAX	OTFPE1	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Inter	OTAX	OTFPE2	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	OTAX	OTFPE3	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant				\$ 3,192,603	\$ 530,233	\$ 790,411	\$ 790,411	\$ 233,181	\$ 233,181	\$ 9,328	\$ 9,328	
Transmission Plant												
Transmission Demand - Base	OTAX	OTTRB	BOEM	\$ 254,888	\$ 40,649	\$ 48,805	\$ 48,805	\$ 17,001	\$ 17,001	\$ 777	\$ 777	
Transmission Demand - Inter	OTAX	OTTRI	PPWDA	\$ 303,391	\$ 44,452	\$ 107,296	\$ 107,296	\$ 18,747	\$ 18,747	\$ 817	\$ 817	
Transmission Demand - Peak	OTAX	OTTRP	PFSDA	\$ 200,768	\$ 40,983	\$ 33,820	\$ 33,820	\$ 19,692	\$ 19,692	\$ 525	\$ 525	
Total Transmission Plant				\$ 759,046	\$ 126,084	\$ 187,922	\$ 187,922	\$ 55,439	\$ 55,439	\$ 2,218	\$ 2,218	
Distribution Poles												
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation												
General	OTAX	OTDSG	NCPP	\$ 193,995	\$ 37,956	\$ 55,716	\$ 55,716	\$ 21,047	\$ 21,047	\$ 879	\$ 879	
Distribution Primary & Secondary Lines												
Primary Specific												
Primary Demand	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Customer	OTAX	OTDPLD	NCPP	\$ 182,055	\$ 37,577	\$ 55,159	\$ 55,159	\$ 20,837	\$ 20,837	\$ 965	\$ 965	
Secondary Demand	OTAX	OTDPLC	Cu008	\$ 420,598	\$ 190,824	\$ 139,574	\$ 139,574	\$ 57,897	\$ 57,897	\$ 79	\$ 79	
Secondary Customer	OTAX	OTDSDL	SICD	\$ 48,557	\$ 12,769	\$ 17,066	\$ 17,066	\$ 8,816	\$ 8,816	\$ -	\$ -	
Total Distribution Primary & Secondary Lines				\$ 771,482	\$ 281,159	\$ 248,329	\$ 248,329	\$ 103,788	\$ 103,788	\$ 944	\$ 944	
Distribution Line Transformers												
Demand	OTAX	OTDLTD	SICD	\$ 200,980	\$ 52,714	\$ 70,321	\$ 70,321	\$ 40,446	\$ 40,446	\$ -	\$ -	
Customer	OTAX	OTDLTC	Cu007	\$ 226,438	\$ 102,287	\$ 75,890	\$ 75,890	\$ 31,219	\$ 31,219	\$ -	\$ -	
Total Line Transformers				\$ 427,418	\$ 155,001	\$ 146,211	\$ 146,211	\$ 71,664	\$ 71,664	\$ -	\$ -	
Distribution Services												
Customer	OTAX	OTDSC	C02	\$ 160,043	\$ 69,178	\$ 50,817	\$ 50,817	\$ 30,221	\$ 30,221	\$ -	\$ -	
Distribution Meters												
Customer	OTAX	OTDMC	C03	\$ 120,708	\$ 35,517	\$ 27,591	\$ 27,591	\$ 27,687	\$ 27,687	\$ 116	\$ 116	
Distribution Street & Customer Lighting												
Customer	OTAX	OTDSL	C04	\$ 137,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense												
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.												
Customer	OTAX	OTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense												
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 5,761,966	\$ 1,245,607	\$ 1,506,687	\$ 1,506,687	\$ 543,007	\$ 543,007	\$ 13,479	\$ 13,479	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Compined TOD Primary LCIP	Large Compined TOD Transmission LCIT	High Load Factor Secondary HLES	High Load Factor Primary HLEP
Other Lines										
Power Production Plant										
Production Demand - Base	OTAX	OTPRDB	BDPM	\$ 254,466	\$ 62,538	\$ 944	\$ 130,398	\$ 37,900	\$ 23,052	\$ 45,326
Production Demand - Inter	OTAX	OTPRDI	PPWDA	\$ 230,892	\$ 53,858	\$ 708	\$ 103,894	\$ 28,502	\$ 17,470	\$ 35,675
Production Demand - Peak	OTAX	OTPRPD	PPSDA	\$ 202,162	\$ 44,270	\$ 746	\$ 81,314	\$ 18,654	\$ 14,433	\$ 26,654
Production Energy - Base	OTAX	OTPRBE	E01	-	-	-	-	-	-	-
Production Energy - Inter	OTAX	OTPRBI	E01	-	-	-	-	-	-	-
Production Energy - Peak	OTAX	OTPRPE	E01	-	-	-	-	-	-	-
Total Power Production Plant				\$ 687,621	\$ 160,676	\$ 2,389	\$ 315,704	\$ 85,156	\$ 55,955	\$ 107,656
Transmission Plant										
Transmission Demand - Base	OTAX	OTTRB	BDPM	\$ 60,500	\$ 14,869	\$ 225	\$ 91,002	\$ 8,011	\$ 5,885	\$ 10,776
Transmission Demand - Inter	OTAX	OTTRDI	PPWDA	\$ 54,819	\$ 12,807	\$ 168	\$ 24,725	\$ 6,403	\$ 4,524	\$ 8,622
Transmission Demand - Peak	OTAX	OTTRPD	PPSDA	\$ 48,084	\$ 10,525	\$ 177	\$ 18,332	\$ 4,935	\$ 3,181	\$ 5,984
Total Transmission Plant				\$ 163,483	\$ 38,201	\$ 570	\$ 75,059	\$ 20,346	\$ 13,591	\$ 25,643
Distribution Poles										
Specific	OTAX	OTDPS	NCPP	-	-	-	-	-	-	-
Distribution Substation										
General	OTAX	OTDSG	NCPP	\$ 38,094	\$ 9,190	-	\$ 18,013	-	\$ 2,619	\$ 4,942
Distribution Primary & Secondary Lines										
Primary Specific	OTAX	OTDPLS	NCPP	-	-	-	-	-	-	-
Primary Demand	OTAX	OTDPLD	NCPP	\$ 37,708	\$ 9,104	-	\$ 15,953	-	\$ 2,588	\$ 4,885
Primary Customer	OTAX	OTDPLC	Clus06	\$ 10,897	\$ 258	-	\$ 22	-	\$ 35	\$ 37
Secondary Customer	OTAX	OTDPLS	Clus06	\$ 6,676	\$ 22	-	\$ 4	-	\$ 4	\$ 9
Secondary Customer	OTAX	OTDPLC	Clus07	\$ 2,865	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines				\$ 58,134	\$ 9,391	-	\$ 15,875	-	\$ 3,038	\$ 4,930
Distribution Line Transformers										
Demand	OTAX	OTDLTD	SlCD	\$ 27,518	-	-	-	-	\$ 1,660	-
Customer	OTAX	OTDLTC	Clus07	\$ 5,870	-	-	-	-	\$ 19	-
Total Line Transformers				\$ 33,388	-	-	-	-	\$ 1,679	-
Distribution Services										
Customer	OTAX	OTDSC	C02	\$ 9,528	-	-	-	-	\$ 31	-
Distribution Meters										
Customer	OTAX	OTDMC	C03	\$ 28,215	\$ 828	\$ 25	\$ 294	\$ 87	\$ 177	\$ 245
Distribution Street & Customer Lighting										
Customer	OTAX	OTDSCL	C04	-	-	-	-	-	-	-
Customer Accounts Expense										
Customer	OTAX	OTCAE	C05	-	-	-	-	-	-	-
Customer Service & Info.										
Customer	OTAX	OTCSI	C06	-	-	-	-	-	-	-
Sales Expense										
Customer	OTAX	OTSEC	C08	-	-	-	-	-	-	-
Total				\$ 1,016,450	\$ 215,282	\$ 2,894	\$ 422,046	\$ 105,469	\$ 78,679	\$ 143,016

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOD Transmission LMPT	Combination Off-Peak CWH
Other Taxes								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	BDEM	8,007 \$	8,999 \$	9,527 \$	8,259 \$	841
Production Demand - Inter	OTAX	OTPPDI	PPWDA	8,384 \$	7,383 \$	3,350 \$	9,246 \$	807
Production Demand - Peak	OTAX	OTPPDP	PPSDA	4,865 \$	4,251 \$	1,874 \$	5,351 \$	810
Production Energy - Base	OTAX	OTPEEB	E01	- \$	- \$	- \$	- \$	-
Production Energy - Inter	OTAX	OTPEEI	E01	- \$	- \$	- \$	- \$	-
Production Energy - Peak	OTAX	OTPEEP	E01	- \$	- \$	- \$	- \$	-
Total Power Production Plant		OTPPPT		21,256 \$	18,653 \$	8,731 \$	22,856 \$	2,618
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	BDEM	1,904 \$	1,664 \$	639 \$	1,964 \$	200
Transmission Demand - Inter	OTAX	OTTRI	PPWDA	1,999 \$	1,785 \$	792 \$	2,222 \$	206
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	5,048 \$	1,011 \$	448 \$	1,272 \$	218
Total Transmission Plant		OTTRT		8,951 \$	4,460 \$	2,078 \$	5,458 \$	622
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	- \$	- \$	- \$	- \$	-
Distribution Substation								
General	OTAX	OTDSG	NCPP	1,410 \$	- \$	851 \$	- \$	231
Distribution Primary & Secondary Lines								
Primary Specific								
Primary Demand	OTAX	OTDPLS	NCPP	- \$	- \$	- \$	- \$	-
Primary Customer	OTAX	OTDPLD	NCPP	1,396 \$	- \$	645 \$	- \$	229
Secondary Demand	OTAX	OTDPLC	Cu06	19 \$	- \$	2 \$	- \$	6,254
Secondary Customer	OTAX	OTDSL D	SICD	- \$	- \$	- \$	- \$	108
Total Distribution Primary & Secondary Lines		OTDPLT		1,414 \$	- \$	647 \$	- \$	1,648
Distribution Line Transformers								
Demand	OTAX	OTDXTD	SICD	- \$	- \$	- \$	- \$	445
Customer	OTAX	OTDXTC	Cu07	- \$	- \$	- \$	- \$	3,372
Total Line Transformers		OTDXTT		- \$	- \$	- \$	- \$	3,817
Distribution Services								
Customer	OTAX	OTDSC	C02	- \$	- \$	- \$	- \$	-
Distribution Meters								
Customer	OTAX	OTDMC	C03	119 \$	118 \$	34 \$	76 \$	1,214
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSL	C04	- \$	- \$	- \$	- \$	-
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	- \$	- \$	- \$	- \$	-
Customer Service & Info.								
Customer	OTAX	OTCSI	C06	- \$	- \$	- \$	- \$	-
Sales Expense								
Customer	OTAX	OTSEC	C06	- \$	- \$	- \$	- \$	-
Total		OTT		29,228 \$	23,180 \$	12,136 \$	28,402 \$	16,795

KENTUCKY UTILITIES
 Cost of Service Study
 Clear Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space		Water Pumping	Street Lighting	Decorative Street Lighting		Private Outdoor Lighting		Customer Outdoor Lighting	Special Contracts
				All Electric School AES	Heating Rider 33			Dec SILL	PO LI	C O LI			
Other Taxes													
Power Production Plant													
Production Demand - Base	OTAX	OTPR08	BDEM	6,512 \$	1,117 \$	1,105 \$	2,618 \$	150 \$	4,061 \$	830 \$	30,112 \$		
Production Demand - Inter	OTAX	OTPR01	PPWDA	8,712 \$	1,151 \$	1,973 \$	4,166 \$	238 \$	6,472 \$	1,005 \$	32,789 \$		
Production Demand - Peak	OTAX	OTPR03	PPSDA	7,051 \$	1,209 \$	1,147 \$	- \$	- \$	- \$	- \$	29,775 \$		
Production Energy - Base	OTAX	OTPEE1	E01	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Production Energy - Inter	OTAX	OTPEE1	E01	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Production Energy - Peak	OTAX	OTPEE1	E01	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Total Power Production Plant	OTAX	OTPPT		20,275 \$	3,478 \$	4,228 \$	6,784 \$	368 \$	10,533 \$	1,835 \$	5,064,558 \$		
Transmission Plant													
Transmission Demand - Base	OTAX	OTTRB	BDEM	1,548 \$	266 \$	263 \$	622 \$	36 \$	966 \$	150 \$	7,158 \$		
Transmission Demand - Inter	OTAX	OTTRI	PPWDA	1,596 \$	274 \$	469 \$	980 \$	57 \$	1,539 \$	239 \$	7,798 \$		
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	1,676 \$	288 \$	279 \$	- \$	- \$	- \$	- \$	7,079 \$		
Total Transmission Plant	OTAX	OTTRT		4,820 \$	827 \$	1,015 \$	1,613 \$	92 \$	2,504 \$	389 \$	1,204,106 \$		
Distribution Poles													
Distribution Poles Specific	OTAX	OTDFS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Distribution Substation													
Distribution Substation General	OTAX	OTDSG	NCPP	1,782 \$	307 \$	189 \$	538 \$	31 \$	775 \$	120 \$	1,504 \$		
Distribution Primary & Secondary Lines													
Distribution Primary Specific	OTAX	OTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Primary Demand	OTAX	OTDPLD	NCPP	1,774 \$	304 \$	187 \$	533 \$	30 \$	767 \$	119 \$	1,489 \$		
Primary Energy	OTAX	OTDPLC	Cue08	245 \$	268 \$	81 \$	6,266 \$	601 \$	8,294 \$	1,077 \$	- \$		
Secondary Demand	OTAX	OTDSDL	SICD	839 \$	143 \$	551 \$	57 \$	3 \$	89 \$	14 \$	- \$		
Secondary Customer	OTAX	OTDSLC	Cue07	64 \$	70 \$	21 \$	1,649 \$	132 \$	1,856 \$	268 \$	- \$		
Total Distribution Primary & Secondary Lines	OTAX	OTDLT		2,919 \$	786 \$	841 \$	8,505 \$	669 \$	8,806 \$	1,417 \$	1,003,277 \$		
Distribution Line Transformers													
Demand	OTAX	OTDLTD	SICD	3,449 \$	591 \$	2,272 \$	925 \$	13 \$	566 \$	57 \$	- \$		
Customer	OTAX	OTDLTC	Cue07	132 \$	144 \$	44 \$	3,379 \$	270 \$	3,304 \$	548 \$	- \$		
Total Line Transformers	OTAX	OTDLTT		3,575 \$	735 \$	2,315 \$	3,614 \$	284 \$	3,750 \$	605 \$	551,956 \$		
Distribution Services													
Distribution Services Customer	OTAX	OTDSC	C02	127 \$	- \$	42 \$	- \$	- \$	- \$	- \$	- \$		
Distribution Meters													
Distribution Meters Customer	OTAX	OTDMC	C03	273 \$	- \$	117 \$	- \$	- \$	- \$	- \$	- \$		17
Distribution Street & Customer Lighting													
Distribution Street & Customer Lighting Customer	OTAX	OTDACL	C04	- \$	- \$	- \$	90,411 \$	11,402 \$	90,813 \$	4,977 \$	- \$		
Customer Accounts Expense													
Customer Accounts Expense Customer	OTAX	OTCAE	C05	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Customer Service & Info.													
Customer Service & Info. Customer	OTAX	OTCSI	C06	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Sales Expense													
Sales Expense Customer	OTAX	OTSEC	C08	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
Total		OTT		33,781 \$	6,132 \$	6,734 \$	111,465 \$	12,863 \$	57,182 \$	9,143 \$	8,771,717 \$		

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GBP
Gain Disposition of Allowances								
Power Production Plant								
Production Demand - Base		OTFPDB	BDEM	\$ -	\$ -	\$ -	\$ -	\$ -
Production Demand - Inter.		OTFPDI	PPMBA	\$ -	\$ -	\$ -	\$ -	\$ -
Production Demand - Peak		OTFPDP	PPSDA	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Base		OTPEEB	E01	(248,288)	(39,277)	(45,228)	(18,427)	(750)
Production Energy - Inter.		OTPEEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak		OTPEEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OTPFT		(248,288)	(39,277)	(45,228)	(18,427)	(750)
Transmission Plant								
Transmission Demand - Base		OTTRB	BDEM	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Demand - Inter.		OTTRDI	PPMBA	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Demand - Peak		OTTRDP	PPSDA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission Plant		OTTRT		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Poles								
Specific		OTDFPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General		OTDSG	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines								
Primary Specific		OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand		OTDPLD	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Customer		OTDPLC	C08a	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Demand		OTDSLDC	SICD	\$ -	\$ -	\$ -	\$ -	\$ -
Secondary Customer		OTDSLCC	C08b	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		OTDLT		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Line Transformers								
Demand		OTDLTD	SICD	\$ -	\$ -	\$ -	\$ -	\$ -
Customer		OTDLTC	C0807	\$ -	\$ -	\$ -	\$ -	\$ -
Total Line Transformers		OTDLTT		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Services								
Customer		OTDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Meters								
Customer		OTDMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting								
Customer		OTDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer		OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer		OTCSI	C08	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer		OTSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		(248,288)	(39,277)	(45,228)	(18,427)	(750)

KENTUCKY UTILITIES
 Cost of Service Study
 Clear Allocations
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large Command		High Load Factor		High Load Factor Primary HILFP
				LPS	LPP	LPT	LCT	Secondary HLES	Primary HLEP			
Gain Distribution of Allowances												
Power Production Plant												
Production Demand - Base												
Production Demand - Inter.												
Production Demand - Peak												
Production Energy - Base												
Production Energy - Inter.												
Production Energy - Peak												
Total Power Production Plant												
Transmission Plant												
Transmission Demand - Base												
Transmission Demand - Inter.												
Transmission Demand - Peak												
Total Transmission Plant												
Distribution Poles												
Distribution Substation												
General												
Distribution Primary & Secondary Lines												
Primary Specific												
Primary Demand												
Primary Customer												
Secondary Demand												
Secondary Customer												
Total Distribution Primary & Secondary Lines												
Distribution Line Transformers												
Demand												
Customer												
Total Line Transformers												
Distribution Services												
Customer												
Distribution Meters												
Customer												
Distribution Street & Customer Lighting												
Customer												
Customer Accounts Expense												
Customer												
Customer Service & Info.												
Customer												
Sales Expense												
Customer												
Total												

KENTUCKY UTILITIES
 Utility Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TOD Primary LMP	Large Power Line Power TOD Transmission LMP	Combination Off-Peak CWH
Gain Disposition of Allowances								
Power Production Plant								
Production Demand - Base								
Production Demand - Inter								
Production Demand - Peak								
Production Energy - Base								
Production Energy - Inter								
Production Energy - Peak								
Total Power Production Plant								
Transmission Plant								
Transmission Demand - Base								
Transmission Demand - Inter								
Transmission Demand - Peak								
Total Transmission Plant								
Distribution Poles								
Specific								
Distribution Substation								
General								
Distribution Primary & Secondary Lines								
Primary Specific								
Primary Demand								
Primary Customer								
Secondary Demand								
Secondary Customer								
Total Distribution Primary & Secondary Lines								
Distribution Line Transformers								
Demand								
Total Line Transformers								
Distribution Services								
Customer								
Distribution Meters								
Customer								
Distribution Street & Customer Lighting								
Customer								
Customer Account Expense								
Customer								
Customer Service & Info.								
Customer								
Sales Expense								
Customer								
Total								

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 3S	Water Pumping M	Street Lighting SLL	Decorative Street Lighting Dec SLL	Private Outdoor Lighting POLL	Customer Outdoor Lighting COLL	Special Contracts
Gain Disposition of Allowances											
Power Production Plant											
Production Demand - Base											
Production Demand - Infr.											
Production Demand - Peak											
Production Energy - Base											
Production Energy - Infr.											
Production Energy - Peak											
Total Power Production Plant											
Transmission Plant											
Transmission Demand - Base											
Transmission Demand - Infr.											
Transmission Demand - Peak											
Total Transmission Plant											
Distribution Poles											
Specific:											
Distribution Substation											
General											
Distribution Primary & Secondary Lines											
Primary Specific:											
Primary Demand											
Primary Customer											
Secondary Customer											
Total Distribution Primary & Secondary Lines											
Distribution Line Transformers											
Demand											
Customer											
Total Line Transformers											
Distribution Services											
Customer											
Distribution Meters											
Customer											
Distribution Street & Customer Lighting											
Customer											
Customer Accountis Expense											
Customer											
Customer Service & Info.											
Customer											
Sales Expense											
Customer											
Total											

KENTUCKY UTILITIES
 Cost of Service Study
 Class A Recession
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RB	All Electric Residential Rate FEES	General Service Secondary GSS	General Service Primary GSP
Integrals								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	BDEM	\$ 3,794,087	\$ 665,071	\$ 690,715	\$ 253,083	\$ 11,560
Production Demand - Inter.	INTLTD	INTPDI	PPWDA	\$ 4,116,070	\$ 631,973	\$ 1,597,131	\$ 278,048	\$ 13,645
Production Demand - Peak	INTLTD	INTPDP	PPSDA	\$ 2,898,460	\$ 608,734	\$ 503,428	\$ 258,120	\$ 7,008
Production Energy - Base	INTLTD	INTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Inter.	INTLTD	INTPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Peak	INTLTD	INTPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 11,288,650	\$ 1,876,500	\$ 2,797,274	\$ 825,231	\$ 33,013
Transmission Plant								
Transmission Demand - Base	INTLTD	INTTRB	BDEM	\$ 802,050	\$ 143,659	\$ 165,645	\$ 60,196	\$ 2,748
Transmission Demand - Inter.	INTLTD	INTTRDI	PPWDA	\$ 1,073,703	\$ 157,314	\$ 379,720	\$ 66,344	\$ 3,244
Transmission Demand - Peak	INTLTD	INTTRDP	PPSDA	\$ 710,519	\$ 144,970	\$ 119,881	\$ 68,650	\$ 1,858
Total Transmission Plant				\$ 2,886,272	\$ 446,141	\$ 665,056	\$ 196,200	\$ 7,849
Distribution Poles								
Specific:	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General:	INTLTD	INTDSG	NCPP	\$ 696,550	\$ 134,327	\$ 197,180	\$ 74,488	\$ 3,080
Distribution Primary & Secondary Lines								
Primary Specific:								
Primary Demand	INTLTD	INTDPL	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Customer	INTLTD	INTDPLC	Cu08	\$ 678,655	\$ 135,864	\$ 195,208	\$ 73,741	\$ 3,080
Secondary Demand	INTLTD	INTDSL	SICD	\$ 1,487,653	\$ 674,620	\$ 453,053	\$ 204,900	\$ 281
Secondary Customer	INTLTD	INTDSL	Cu07	\$ 171,644	\$ 45,275	\$ 60,387	\$ 34,737	\$ -
Total Distribution Primary & Secondary Lines				\$ 2,730,263	\$ 1,056,411	\$ 129,968	\$ 53,921	\$ 3,340
Distribution Line Transformers								
Demand	INTLTD	INTDLD	SICD	\$ 708,098	\$ 186,556	\$ 248,887	\$ 143,138	\$ -
Customer	INTLTD	INTDLTC	Cu07	\$ 801,370	\$ 383,785	\$ 268,447	\$ 110,485	\$ -
Total Line Transformers				\$ 1,509,468	\$ 550,320	\$ 515,214	\$ 253,621	\$ -
Distribution Services								
Customer	INTLTD	INTDSC	C02	\$ 546,303	\$ 244,824	\$ 180,187	\$ 108,954	\$ -
Distribution Meters								
Customer	INTLTD	INTDMC	C03	\$ 427,187	\$ 125,696	\$ 97,844	\$ 97,815	\$ 410
Distribution Street & Customer Lighting								
Customer	INTLTD	INTDSL	C04	\$ 488,977	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	INTLTD	INTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	INTLTD	INTCSI	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	INTLTD	INTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 20,381,767	\$ 4,408,219	\$ 5,382,112	\$ 1,921,707	\$ 47,703

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Committed TOD LCP	Large Committed TOD ECT	High Load Factor Secondary HLFS	High Load Factor Primary HLLP	
PLANTS											
Power Production Plant											
Production Demand - Base	INTLTD	INTPPDB	BDEM	\$ 900,559	\$ 221,323	\$ 3,343	\$ 481,474	\$ 134,128	\$ 84,787	\$ 160,411	
Production Demand - Inter.	INTLTD	INTPPDI	FPWDA	\$ 817,484	\$ 190,638	\$ 2,507	\$ 366,036	\$ 101,223	\$ 61,827	\$ 128,256	
Production Demand - Peak	INTLTD	INTPPPI	FPWDA	\$ 715,454	\$ 156,873	\$ 2,841	\$ 287,771	\$ 66,017	\$ 51,077	\$ 85,635	
Production Energy - Base	INTLTD	INTPEEB	E01	-	-	-	-	-	-	-	
Production Energy - Inter.	INTLTD	INTPEEI	E01	-	-	-	-	-	-	-	
Production Energy - Peak	INTLTD	INTPEEP	E01	-	-	-	-	-	-	-	
Total Power Production Plant				\$ 2,433,487	\$ 588,635	\$ 8,490	\$ 1,117,282	\$ 301,368	\$ 197,672	\$ 381,702	
Transmission Plant											
Transmission Demand - Base	INTLTD	INTTRB	BDEM	\$ 214,109	\$ 52,650	\$ 785	\$ 108,716	\$ 31,689	\$ 20,154	\$ 38,138	
Transmission Demand - Inter.	INTLTD	INTTRI	FPWDA	\$ 184,355	\$ 45,325	\$ 459	\$ 87,301	\$ 24,685	\$ 14,700	\$ 30,018	
Transmission Demand - Peak	INTLTD	INTTRP	FPWDA	\$ 170,100	\$ 37,248	\$ 628	\$ 64,841	\$ 13,656	\$ 12,184	\$ 22,595	
Total Transmission Plant				\$ 578,568	\$ 135,104	\$ 2,019	\$ 265,335	\$ 71,051	\$ 46,857	\$ 90,750	
Distribution Poles											
Specific	INTLTD	INTDPS	NCPP	-	-	-	-	-	-	-	
Distribution Substation											
General	INTLTD	INTDSG	NCPP	\$ 134,780	\$ 32,544	-	\$ 56,871	-	\$ 9,288	\$ 17,481	
Distribution Primary & Secondary Lines											
Primary Specific	INTLTD	INTDRS	NCPP	-	-	-	-	-	-	-	
Primary Demand	INTLTD	INTDPLD	NCPP	\$ 132,432	\$ 32,216	-	\$ 56,104	-	\$ 9,175	\$ 17,316	
Primary Customer	INTLTD	INTDPLC	Cust08	\$ 38,629	\$ 911	-	\$ 78	-	\$ 123	\$ 131	
Secondary Demand	INTLTD	INTDSL	SICD	\$ 23,834	-	-	-	-	-	-	
Secondary Customer	INTLTD	INTDSL	Cust07	\$ 10,189	-	-	-	-	-	-	
Total Distribution Primary & Secondary Lines				\$ 205,735	\$ 33,130	-	\$ 56,182	-	\$ 10,756	\$ 17,448	
Distribution Line Transformers											
Demand	INTLTD	INTDLD	SICD	\$ 87,385	-	-	-	-	\$ 5,878	\$ -	
Customer	INTLTD	INTDLC	Cust07	\$ 20,776	-	-	-	-	\$ 60	\$ -	
Total Line Transformers				\$ 108,161	-	-	-	-	\$ 5,942	\$ -	
Distribution Services											
Customer	INTLTD	INTDSC	C02	\$ 33,719	-	-	-	-	\$ 108	\$ -	
Distribution Meters											
Customer	INTLTD	INTDMC	C08	\$ 62,775	\$ 2,831	\$ 87	\$ 1,039	\$ 238	\$ 627	\$ 888	
Distribution Street & Customer Lighting											
Customer	INTLTD	INTDSL	C04	-	-	-	-	-	-	-	
Customer Accounts Expense											
Customer	INTLTD	INTCAE	C05	-	-	-	-	-	-	-	
Customer Service & Info.											
Customer	INTLTD	INTCSI	C06	-	-	-	-	-	-	-	
Sales Expense											
Customer	INTLTD	INTSEC	C06	-	-	-	-	-	-	-	
Total				\$ 3,587,229	\$ 772,453	\$ 10,598	\$ 1,490,800	\$ 373,257	\$ 271,389	\$ 508,259	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Rel	Name	Allocation Vector	Coal Mining Power Priority MPP	Coal Mining Power Transmission MPT	Large Power Line Power TO Primary LMPP	Large Power Line Power TO Transmission LMP	Combination Off-Peak CWN
Power Production Plant								
Production Demand - Base		INTLTD	BOEM	28,837 \$	24,770 \$	12,483 \$	20,230 \$	2,875
Production Demand - Inter		INTLTD	INTPPDI	29,602 \$	28,127 \$	11,788 \$	33,081 \$	3,357
Production Demand - Peak		INTLTD	PPWDA	17,217 \$	15,044 \$	6,631 \$	16,837 \$	3,222
Production Energy - Base		INTLTD	E01	- \$	- \$	- \$	- \$	-
Production Energy - Inter		INTLTD	INTPEI	- \$	- \$	- \$	- \$	-
Production Energy - Peak		INTLTD	INTPEI	- \$	- \$	- \$	- \$	-
Total Power Production Plant				75,156 \$	65,941 \$	30,000 \$	81,248 \$	9,284
Transmission Plant								
Transmission Demand - Base		INTLTD	BOEM	5,737 \$	5,889 \$	2,868 \$	6,949 \$	707
Transmission Demand - Inter		INTLTD	INTTRN	4,026 \$	2,712 \$	2,802 \$	7,865 \$	729
Transmission Demand - Peak		INTLTD	PPWDA	17,866 \$	15,978 \$	1,577 \$	4,502 \$	786
Total Transmission Plant				17,866 \$	15,978 \$	7,247 \$	19,317 \$	2,203
Distribution Poles								
Specific		INTLTD	INTDPS	- \$	- \$	- \$	- \$	-
General		INTLTD	INTD9G	4,889 \$	- \$	2,304 \$	- \$	819
Distribution Substation								
General		INTLTD	INTD9G	- \$	- \$	- \$	- \$	-
Distribution Primary & Secondary Lines								
Primary Specific		INTLTD	INTDPLS	- \$	- \$	- \$	- \$	-
Primary Demand		INTLTD	INTDLD	4,889 \$	- \$	2,281 \$	- \$	810
Primary Customer		INTLTD	INTDLC	66 \$	- \$	8 \$	- \$	22,182
Secondary Demand		INTLTD	INTDSL	- \$	- \$	- \$	- \$	382
Secondary Customer		INTLTD	INTDSL	- \$	- \$	- \$	- \$	5,824
Total Distribution Primary & Secondary Lines				5,004 \$	- \$	2,287 \$	- \$	28,149
Distribution Line Transformers								
Demand		INTLTD	INTDLT	- \$	- \$	- \$	- \$	1,573
Customer		INTLTD	INTDLT	- \$	- \$	- \$	- \$	11,824
Total Line Transformers				- \$	- \$	- \$	- \$	13,397
Distribution Services								
Customer		INTLTD	INTDSC	- \$	- \$	- \$	- \$	-
Distribution Meters								
Customer		INTLTD	INTDMC	420 \$	417 \$	119 \$	267 \$	4,286
Distribution Street & Customer Lighting								
Customer		INTLTD	INTDSL	- \$	- \$	- \$	- \$	-
Customer Accounts Expense								
Customer		INTLTD	INTCAE	- \$	- \$	- \$	- \$	-
Customer Service & Info.								
Customer		INTLTD	INTCSI	- \$	- \$	- \$	- \$	-
Sales Expense								
Customer		INTLTD	INTSEC	- \$	- \$	- \$	- \$	-
Total				103,437 \$	82,035 \$	42,867 \$	100,833 \$	59,237

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 13 Months Ended
 September 30, 2013

Description	Ref	Name	Allocation Vector	AES	Electric School Heating Rider \$3	Water Pumping M	Street Lighting SILL	Decorative Street Lighting Dec SILL	Private Outdoor Lighting PO LI	Customer Outdoor Lighting C.O.LI	Special Contracts	
Power Production Plant												
Production Demand - Base	INTLTD	INTPE08	BDEM	\$ 23,045	\$ 3,953	\$ 3,912	\$ 9,266	\$ 530	\$ 14,374	\$ 2,231	\$ 108,566	
Production Demand - Inter.	INTLTD	INTPE09	PPWDA	\$ 23,755	\$ 4,074	\$ 6,983	\$ 14,744	\$ 843	\$ 22,903	\$ 3,555	\$ 116,077	
Production Demand - Peak	INTLTD	INTPE09	PPSDA	\$ 24,953	\$ 4,280	\$ 4,060	\$ -	\$ -	\$ -	\$ -	\$ 105,973	
Production Energy - Base	INTLTD	INTPE08	ED1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Inter.	INTLTD	INTPE09	ED1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Peak	INTLTD	INTPE09	ED1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant	INTLTD	INTPPT		\$ 71,754	\$ 12,307	\$ 14,955	\$ 24,009	\$ 1,372	\$ 37,277	\$ 5,787	\$ 17,823,526	
Transmission Plant												
Transmission Demand - Base	INTLTD	INTTR8	BDEM	\$ 5,478	\$ 940	\$ 930	\$ 2,203	\$ 126	\$ 3,417	\$ 501	\$ 25,336	
Transmission Demand - Inter.	INTLTD	INTTR9	PPWDA	\$ 5,648	\$ 989	\$ 1,660	\$ 3,505	\$ 200	\$ 5,445	\$ 845	\$ 25,852	
Transmission Demand - Peak	INTLTD	INTTR9	PPSDA	\$ 5,633	\$ 1,018	\$ 985	\$ -	\$ -	\$ -	\$ -	\$ 25,852	
Total Transmission Plant	INTLTD	INTTRT		\$ 17,090	\$ 2,926	\$ 3,555	\$ 5,708	\$ 326	\$ 8,863	\$ 1,376	\$ 4,281,346	
Distribution Poles												
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation												
General	INTLTD	INTDSG	NCPP	\$ 5,341	\$ 1,068	\$ 689	\$ 1,804	\$ 109	\$ 2,741	\$ 426	\$ 5,324	
Distribution Primary & Secondary Lines												
Primary Specific	INTLTD	INTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	INTLTD	INTDPLD	NCPP	\$ 6,276	\$ 1,077	\$ 602	\$ 1,885	\$ 109	\$ 2,714	\$ 421	\$ 5,271	
Primary Customer	INTLTD	INTDPLC	CUA08	\$ 667	\$ 848	\$ 287	\$ 2,172	\$ 172	\$ 2,276	\$ 3,096	\$ -	
Secondary Demand	INTLTD	INTDSL	SICD	\$ 2,857	\$ 507	\$ 1,951	\$ 202	\$ 12	\$ 315	\$ -	\$ -	
Secondary Customer	INTLTD	INTDSL	CUA07	\$ 228	\$ 249	\$ 75	\$ 5,838	\$ 486	\$ 5,862	\$ 847	\$ -	
Total Distribution Primary & Secondary Lines	INTLTD	INTDLT		\$ 10,939	\$ 2,761	\$ 2,975	\$ 30,100	\$ 2,358	\$ 31,166	\$ 5,015	\$ 3,550,610	
Distribution Line Transformers												
Demand	INTLTD	INTDLTD	SICD	\$ 12,185	\$ 2,090	\$ 639	\$ 632	\$ 48	\$ 1,297	\$ 201	\$ -	
Customer	INTLTD	INTDLTC	CUA07	\$ 407	\$ 511	\$ 155	\$ 11,959	\$ 656	\$ 12,011	\$ 1,840	\$ -	
Total Line Transformers	INTLTD	INTDLTY		\$ 12,592	\$ 2,601	\$ 814	\$ 12,790	\$ 1,003	\$ 13,308	\$ 2,141	\$ 1,953,377	
Distribution Services												
Customer	INTLTD	INTDSC	C02	\$ 449	\$ -	\$ 147	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Meters												
Customer	INTLTD	INTDMC	C03	\$ 865	\$ -	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ 60	
Distribution Street & Customer Lighting												
Customer	INTLTD	INTDSL	C04	\$ -	\$ -	\$ -	\$ 319,064	\$ 40,352	\$ 169,046	\$ 17,612	\$ -	
Customer Accounts Expense												
Customer	INTLTD	INTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.												
Customer	INTLTD	INTCSI	C08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense												
Customer	INTLTD	INTSEC	C08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		INTT		\$ 119,551	\$ 21,702	\$ 30,009	\$ 394,478	\$ 45,921	\$ 202,402	\$ 32,366	\$ 31,043,203	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Operating Revenues								
Sales								
Rate Refunds		REVUC	R01	\$ 691,507,708	\$ 125,232,185	\$ 132,282,863	\$ 63,430,030	\$ 2,599,572
Intercompany Sales		REFUND	E01	\$ (1,580,147)	\$ (206,220)	\$ (311,841)	\$ (149,529)	\$ (6,105)
On-System Sales		SFRS	E01	\$ 20,853,253	\$ 3,828,321	\$ 3,828,321	\$ 1,390,897	\$ 63,538
Bulked Sales		WHOS	OSSALL	\$ 17,439,083	\$ 2,620,840	\$ 3,586,789	\$ 1,201,280	\$ 52,394
Forward Discounts		BRKS	Energy	\$ 22,575,668	\$ 3,800,366	\$ 4,145,611	\$ 1,505,781	\$ 66,786
Misc Service Revenues		FORDIS						
Plant From Electric Property		REVMISC	MISCA	\$ 959,715	\$ 537,743	\$ 393,732	\$ 85,016	\$ 89
Utility Revenue		RENT	RENTA	\$ 1,957,235	\$ 101,164	\$ 4,070	\$ 55,601	\$ 734
Unbilled Revenue		OTHREV	OREV	\$ 15,773,638	\$ 2,843,011	\$ 3,897,073	\$ 1,162,760	\$ 46,148
DSM Taken to Balance Sheet		UNBREV	R01	\$ (675,000)	\$ (122,243)	\$ (128,125)	\$ (61,916)	\$ (2,568)
DSM		DSM	R01	\$	\$	\$	\$	\$
Total Operating Revenues		TOR	\$	\$ 768,801,159	\$ 137,843,378	\$ 147,768,867	\$ 80,090,119	\$ 2,812,616
Operating Expenses								
Operation and Maintenance Expenses								
Depreciation and Amortization Expenses								
Regulatory Credits and Accretion Expenses								
Property Taxes								
Other Taxes								
Gain Deposition of Allowances								
State and Federal Income Taxes								
Specific Assignment of Curable/Non-Curable Service Rider Avoided Cost								
Allocation of Curable/Non-Curable Service Rider Credits								
Total Operating Expenses		TOE	\$	\$ 684,313,333	\$ 129,498,142	\$ 142,090,822	\$ 56,469,197	\$ 2,138,040
Net Operating Income (Unadjusted)		TOM	\$	\$ 84,487,825	\$ 8,355,238	\$ 5,688,045	\$ 10,610,922	\$ 678,578
Net Cost Rate Base			\$	\$ 1,549,450,617	\$ 341,399,458	\$ 405,623,474	\$ 146,075,281	\$ 3,546,536

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large TOD Primary		Large Command		High Load Factor		High Load Factor Primary HLPF
				LPS	LPP	LPT	LCP	LCT	Secondary HLFS	Secondary HLPF				
Cost of Service Summary - Unadjusted														
Operating Revenues														
Sales														
Rate Returns														
Multi-Company Sales														
DR-System Sales														
Pro-rated Sales														
Port-rated Discounts														
Other Service Revenues														
Net from Electric Property														
Other Electric Revenue														
Unsettled Revenue														
DSM Train to Balance Sheet														
Total Operating Revenues														
Operating Expenses														
Operation and Maintenance Expenses														
Depreciation and Amortization Expenses														
Regulatory Credits and Accretion Expenses														
Property Taxes														
Other Taxes														
Gain Disposition of Allowances														
State and Federal Income Taxes														
Specific Assignment of Creditable Service Rider Avoided Cost														
Allocation of Creditable Service Rider Credits														
Total Operating Expenses														
Net Operating Income (Unadjusted)														
Net Cost Rate Base														

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Cost Mining Primary MPP	Cost Mining Power Transmission MPT	Large Power Line Power TOD Primary LMP	Large Power Line Power TOD Transmission LMP	Combination Off-Peak CWH
Operating Revenues								
State Refunds		REVLC R01		\$ 5,095,182	\$ 4,074,833	\$ 1,971,520	\$ 4,884,055	\$ 442,659
Intercompany Sales		REFUND R01		(12,018)	(9,600)	(4,848)	(11,466)	(1,042)
On-Schedule Sales		SFRS E01		155,748	136,142	88,609	160,658	19,285
Off-Schedule Sales		WHOS OSSALL		125,337	109,690	54,039	131,268	19,285
Forwarded Dispatch		BRKS Energy		165,612	147,387	74,276	173,868	17,704
Misc Service Revenue		FORDIS		9	6	1	3	-
Rent From Electric Property		REVMISC RENTA		13,059	9,156	1,291	4,102	-
Other Electric Revenue		OTHREV OREV		104,665	91,532	42,984	112,721	13,746
Unbilled Revenue		UNBREV R01		(4,978)	(9,978)	(1,924)	(4,748)	(432)
DSM Taken to Balance Sheet		DSM R01		-	-	-	-	-
Total Operating Revenues		TOR	\$ 6,484,781	\$ 5,548,616	\$ 4,555,282	\$ 2,206,117	\$ 5,430,518	\$ 502,280
Operating Expenses								
Operation and Maintenance Expenses				\$ 3,478,619	\$ 2,961,971	\$ 1,512,908	\$ 3,517,524	\$ 1,165,039
Depreciation and Amortization Expense				45,760	340,365	180,928	418,249	274,136
Regulatory Credits and Accretion Expenses				(87,579)	(80,510)	(23,973)	(62,246)	(7,097)
Property Taxes		NPT		41,653	17,238	17,238	40,904	23,854
Other Taxes				29,228	23,190	17,166	20,492	19,738
Gain Deposition of Allowances		TAXING		(1,838)	(1,898)	(810)	(4,692)	(855)
State and Federal Income Taxes				631,291	453,110	178,749	538,393	(408,868)
Specific Assignment of Available Service Rider Avoided Cost Allocation of Available Service Rider Credits		INTCHE		28,589	25,140	11,248	31,784	3,840
Total Operating Expenses		TOE	\$ 4,585,067	\$ 3,784,104	\$ 1,889,784	\$ 4,510,872	\$ 1,066,429	
Net Operating Income (Unadjusted)		TOM	\$ 1,099,549	\$ 771,159	\$ 316,333	\$ 919,644	\$ (684,150)	
Net Cost Rate Base			\$ 7,655,434	\$ 5,997,294	\$ 3,190,068	\$ 7,357,331	\$ 4,630,603	

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting SLL	Decorative Street Lighting Dec SLL	Private Outdoor Lighting P.O.L.	Customer Outdoor Lighting C.O.L.	Special Contracts
Operating Revenues											
Sales											
Rate Refunds		REVLC	R01	4,009,430	891,513	734,024	5,476,092	809,174	6,329,293	929,681	16,734,114
Intercompany Sales		REFUND	R01	(30,449)	(1,630)	(1,736)	(12,999)	(1,909)	(14,951)	(2,192)	(39,449)
OH-System Sales		SFRS	E01	126,869	21,725	21,502	50,827	2,911	79,001	12,264	585,715
Brokered Sales		WHOS	OSSALL	107,848	18,453	19,740	40,982	2,395	63,195	9,800	485,494
Fortified Discounts		BRKS	Energy	137,125	23,519	23,276	55,133	3,151	86,528	13,277	634,093
Misc Service Revenues		FORDIS									
Rent From Electric Property		REWMISC	MISCA			1,409	3				
Other Electric Revenue		RENT	RENTA			20,792	768	59	779	125	
Unbilled Revenue		OTHREV	OHEV	(3,911)	(675)	(717)	(5,245)	(790)	(6,178)	(907)	(16,335)
DSM Taken to Balance Sheet		UNBREV	R01								
DSM		DSM									
Total Operating Revenues		TOR		4,454,250	770,055	818,288	5,841,210	817,183	6,500,960	970,464	1,251,990,073
Operating Expenses											
Depreciation and Maintenance Expenses											
Regulatory Credits and Accretion Expenses											
Property Taxes											
Other Taxes											
Gain Disposition of Allowances											
State and Federal Income Taxes											
Specific Assignment of Curtable Service Rider Avoided Cost											
Allocation of Curtable Service Rider Credits											
Total Operating Expenses		TOE		3,920,597	709,071	781,423	5,454,551	651,449	5,093,104	763,276	14,195,206
Net Operating Income (Unadjusted)		TOM		533,653	60,984	58,865	386,659	165,735	1,507,857	207,188	1,237,794,778
Net Cost Rate Base				8,985,028	1,639,807	2,357,525	32,194,679	3,732,369	18,280,575	2,589,053	30,387,639

KENTUCKY UTILITIES
 Cost of Service Study
 Clear Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary OSP
Taxable Income Unadjusted								
Total Operating Revenue				\$ 768,801,159 \$	137,843,378 \$	147,788,867 \$	69,080,119 \$	2,812,618 \$
Operating Expenses				\$ 842,146,050 \$	126,862,808 \$	141,846,790 \$	52,755,886 \$	1,725,543 \$
Interest Expense				\$ 20,391,767 \$	4,098,219 \$	5,392,112 \$	1,821,707 \$	47,703 \$
Taxable Income				\$ 196,240,342 \$	6,542,250 \$	588,965 \$	14,402,526 \$	1,042,372 \$
Cost of Service Summary - Pro-Forms								
Operating Revenues								
Total Operating Revenue - Actual				\$ 768,801,159 \$	137,843,378 \$	147,788,867 \$	69,080,119 \$	2,812,618 \$
Pro-Form Adjustments:								
Eliminate unbilled revenue				675,000 \$	122,243 \$	120,125 \$	61,816 \$	2,528 \$
Adjustment for mismatch in fuel cost recovery				(35,887,729) \$	(5,752,573) \$	(6,590,128) \$	(2,393,885) \$	(109,346) \$
Adjustment to reflect Full Year of FAC Roll-In				1,417,823 \$	181,543 \$	4,715,207 \$	90,991 \$	4,708 \$
Remove ECR revenues				(25,039,879) \$	(4,582,377) \$	(4,715,207) \$	(2,247,627) \$	(91,531) \$
Adjustment to reflect Full Year of ECR Roll-In				17,989,813 \$	3,208,163 \$	3,428,757 \$	1,647,104 \$	67,820 \$
Eliminate system ECR revenues				(776,418) \$	(125,589) \$	(159,688) \$	(53,483) \$	(2,820) \$
Eliminate ESM revenues collected				(22,575,669) \$	(3,400,306) \$	(4,145,811) \$	(1,505,781) \$	(68,788) \$
Eliminate ESM/FAC/ECR from rate refund acct.				(4,604,742) \$	(915,119) \$	(811,110) \$	(428,633) \$	(15,263) \$
Eliminate DSM Revenue				1,090,147 \$	295,220 \$	311,841 \$	149,529 \$	8,105 \$
Year end adjustment				(2,942,895) \$	(1,508,619) \$	(1,089,804) \$	(222,735) \$	(10,743) \$
Merger savings				251,167 \$	(417,181) \$	1,771,704 \$	815,724 \$	(9,603) \$
Adjustment for rate switching				(1,898,880) \$	(464,360) \$	(490,535) \$	(235,213) \$	(9,603) \$
VOT Amortization and Surrecdi				85,837 \$	15,547 \$	16,258 \$	7,821 \$	304 \$
Total Pro-Forms Operating Revenue				\$ 694,550,528 \$	124,349,035 \$	135,606,087 \$	64,727,825 \$	2,585,589 \$

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Month Period
 September '96, 3003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/nd TOD Primary LCP	Large Comm/nd TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Total Operating Revenue				\$ 177,000,280	\$ 39,766,284	\$ 652,348	\$ 75,082,595	\$ 21,281,210	\$ 13,961,182	\$ 28,319,307
Operating Expenses				\$ 135,209,898	\$ 30,317,419	\$ 444,403	\$ 61,684,071	\$ 16,696,120	\$ 11,967,527	\$ 21,414,369
Interest Expense		INTEXP		\$ 3,697,228	\$ 772,433	\$ 10,598	\$ 1,498,809	\$ 373,257	\$ 271,398	\$ 598,259
Taxable Income		TAXINC		\$ 38,193,153	\$ 8,676,415	\$ 147,349	\$ 11,921,715	\$ 4,211,833	\$ 2,342,286	\$ 4,398,685
Cost of Service Summary - Pro-Forma				\$ 177,000,280	\$ 39,766,284	\$ 602,348	\$ 75,082,595	\$ 21,281,210	\$ 13,961,182	\$ 28,319,307
Operating Revenues				\$ 154,859	\$ 34,715	\$ 526	\$ 64,886	\$ 18,376	\$ 12,117	\$ 22,783
Total Operating Revenue - Actual				\$ (8,518,255)	\$ (2,092,437)	\$ (91,271)	\$ (4,365,021)	\$ (1,286,707)	\$ (804,969)	\$ (1,517,304)
Pro-Forma Adjustments:				\$ 87,131	\$ 19,523	\$ 2,151	\$ (2,401,112)	\$ 84,994	\$ 33,061	\$ 62,851
Eliminate unbilled revenue		RO1	Energy	\$ 5,734,057	\$ (1,298,905)	\$ (18,498)	\$ 1,735,487	\$ 92,054	\$ (446,972)	\$ (838,989)
Adjustment for mismatch in fuel cost recovery		FACRI		\$ 4,133,949	\$ 917,554	\$ 14,085	\$ (88,248)	\$ (25,125)	\$ (16,050)	\$ 606,185
Remove ECR revenues		ECRREV		\$ (178,407)	\$ (45,140)	\$ (649)	\$ (88,248)	\$ (25,125)	\$ (16,050)	\$ 606,185
Adjustment to reflect Full Year of ECR Roll-in		ECRRI		\$ (5,358,528)	\$ (1,216,824)	\$ (19,888)	\$ (2,745,877)	\$ (798,098)	\$ (504,385)	\$ (954,481)
Remove in-system ECR revenues		ESMREV	Energy	\$ (1,152,341)	\$ (284,123)	\$ (3,814)	\$ (474,129)	\$ (137,018)	\$ (89,283)	\$ (160,868)
Eliminate ESM revenues reflected		ESMREV		\$ 373,980	\$ 83,837	\$ 1,271	\$ 156,727	\$ 44,378	\$ 29,263	\$ 55,022
Eliminate ESM FAC/ECR from rate refund acct.		YREND	RO1	\$ (89,441)	\$ (12,123)	\$ (472)	\$ -	\$ -	\$ -	\$ -
Eliminate DSM Revenue		OSMREV		\$ (897,774)	\$ 117,785	\$ 273,166	\$ -	\$ -	\$ -	\$ -
Year end adjustment		RATESW		\$ (589,297)	\$ (131,879)	\$ (2,000)	\$ (246,535)	\$ (66,809)	\$ (46,031)	\$ (86,551)
Merger savings		VOTREV		\$ 19,478	\$ 4,382	\$ 66	\$ 8,140	\$ 2,334	\$ 1,514	\$ 2,828
Adjustment for rate switching				\$ 159,822,208	\$ 35,857,272	\$ 816,048	\$ 66,921,680	\$ 18,945,674	\$ 12,489,781	\$ 22,945,150
VDT Amortization and Surcredit				\$ (13,494,343)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue				\$ 159,822,208	\$ 35,857,272	\$ 816,048	\$ 66,921,680	\$ 18,945,674	\$ 12,489,781	\$ 22,945,150

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Month Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMP	Large Power Mine Power TOD Transmission LMP	Combination Off-Peak CWH
Taxable Income Unadjusted								
Total Operating Revenue				\$ 5,648,616	\$ 4,555,262	\$ 2,206,117	\$ 5,490,519	\$ 502,280
Operating Expenses				\$ 3,953,776	\$ 3,330,894	\$ 1,710,085	\$ 3,972,469	\$ 1,476,317
Interest Expense		INTEP		\$ 103,437	\$ 82,035	\$ 42,957	\$ 100,833	\$ 59,237
Taxable Income		TAXINC		\$ 1,591,403	\$ 1,142,333	\$ 453,125	\$ 1,357,195	\$ (1,033,274)
Cost of Service Summary - Pro-Forma								
Operating Revenues								
Total Operating Revenue - Actual				\$ 5,648,616	\$ 4,555,262	\$ 2,206,117	\$ 5,490,519	\$ 502,280
Pro-Forma Adjustments:								
Eliminate unbilled revenue				\$ 4,978	\$ 3,978	\$ 1,924	\$ 4,748	\$ 432
Adjustment for Mismatch in fuel cost recovery			R01 Energy	\$ (23,286)	\$ (23,286)	\$ (11,674)	\$ (276,463)	\$ (26,144)
Adjustment to Reflect Full Year of FAC Roll-in		FACRI		\$ 12,143	\$ 12,143	\$ 6,071	\$ 11,655	\$ 1,178
Remove ECR revenues		ECRREY		\$ (182,407)	\$ (148,446)	\$ (70,165)	\$ (176,669)	\$ (15,723)
Adjustment to reflect Full Year of ECR Roll-in		ECRRI		\$ 332,468	\$ 105,353	\$ 51,614	\$ 127,076	\$ 11,770
Remove off-system ECF revenues			OSS-ALL Energy	\$ (5,890)	\$ (4,894)	\$ (2,408)	\$ (5,944)	\$ (819)
Eliminate brokered sales				\$ (169,612)	\$ (147,387)	\$ (74,276)	\$ (173,926)	\$ (17,704)
Eliminate ESM revenues collected		ESMREY		\$ (93,080)	\$ (25,314)	\$ (11,418)	\$ (28,011)	\$ (2,590)
Eliminate ESM, FAC, ECR from rate refund acct.			R01	\$ 12,018	\$ 9,806	\$ 4,948	\$ 11,486	\$ 1,042
Eliminate DSM Revenue		DSMREY		\$ -	\$ -	\$ -	\$ -	\$ -
Fuel and equipment		YREND		\$ (234,646)	\$ (276,267)	\$ -	\$ (793,778)	\$ (22,542)
Major savings			R01	\$ (19,965)	\$ (15,111)	\$ (7,311)	\$ (18,037)	\$ (1,839)
Adjustments to rate switching		RATESW		\$ 619	\$ 469	\$ 236	\$ 579	\$ 52
VOI Amortization and Surplus			VOIREV	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			(13,494,343)	\$ 4,800,264	\$ 3,840,476	\$ 1,993,815	\$ 4,207,079	\$ 427,794

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting S1L1	Decorative Street Lighting Dec 81 L1	Private Outdoor Lighting PO L1	Customer Outdoor Lighting C O L1	Special Contracts
Available Income Unallocated											
Total Operating Revenue				\$ 4,484,250	\$ 770,055	\$ 818,286	\$ 5,641,218	\$ 817,183	\$ 6,590,960	\$ 970,464	\$ 16,847,784
Operating Expense				\$ 3,651,888	\$ 683,242	\$ 744,980	\$ 5,581,188	\$ 572,408	\$ 4,092,143	\$ 648,322	\$ 11,410,162
Interest Expense				\$ 119,551	\$ 21,792	\$ 30,909	\$ 394,476	\$ 45,521	\$ 202,452	\$ 32,356	\$ 416,657
Taxable Income				\$ 688,011	\$ 65,110	\$ 43,017	\$ (344,448)	\$ 189,256	\$ 2,296,415	\$ 288,786	\$ 7,020,965
Cost of Service Summary - Pro-Forma											
Operating Revenues				\$ 4,484,250	\$ 770,055	\$ 818,286	\$ 5,641,218	\$ 817,183	\$ 6,590,960	\$ 970,464	\$ 16,847,784
Total Operating Revenue - Actual				\$ 4,484,250	\$ 770,055	\$ 818,286	\$ 5,641,218	\$ 817,183	\$ 6,590,960	\$ 970,464	\$ 16,847,784
Pro-Forma Adjustments:											
Eliminate unbilled revenue				\$ 9,611	\$ 675	\$ 717	\$ 5,345	\$ 780	\$ 6,178	\$ 907	\$ 16,335
Adjustment for Mismatch in fuel cost recovery				(217,883)	(37,387)	(37,004)	(67,843)	(5,009)	(138,957)	(21,106)	(1,007,894)
Adjustment to Reflect Full Year of FAC Roll-in				8,718	861	1,457	(1,943)	(74)	(3,573)	(2,582)	45,827
Remove ECR revenues				(143,373)	(23,384)	(26,381)	(106,773)	(23,246)	(26,719)	(33,204)	(661,858)
Adjustment to reflect Full Year of ECR Roll-in				104,270	17,741	19,017	144,134	21,362	3,667,719	24,869	483,730
Eliminate ECR revenues				(4,790)	(822)	(878)	(1,811)	(1,04)	(2,810)	(3,487)	(14,060)
Eliminate ESM revenues collected				(137,125)	(23,519)	(23,278)	(55,133)	(3,151)	(85,528)	(13,277)	(654,083)
Eliminate ESM, FAC, ECR from rate refund acct				(21,989)	1,124	(4,856)	(37,584)	(5,964)	(43,890)	(6,278)	(133,583)
Eliminate DSM Revenue				9,445	1,630	1,730	12,309	1,368	14,921	2,192	39,448
Year end adjustment				-	-	-	-	-	-	-	-
Merger savings				(18,848)	(2,564)	(2,723)	(16,889)	(3,001)	(23,470)	(3,447)	(62,054)
Adjustment for rate switching				(14,587)	81	80	(20,307)	(3,001)	(23,470)	(3,447)	(1,888,980)
VDY Amortization and Surcredit				481	81	80	687	102	802	115	2,335
Total Pro-Forma Operating Revenue				\$ 4,051,955	\$ 654,682	\$ 746,178	\$ 5,420,911	\$ 807,002	\$ 6,328,271	\$ 898,760	\$ 14,984,730

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service		General Service Primary OSP
							Secondary GSS	Secondary GSS	
Operating Expenses									
Operation and Maintenance Expenses				\$ 548,721,322	\$ 105,649,534	\$ 115,673,419	\$ 43,232,745	\$ 1,500,821	
Depreciation and Amortization Expenses				\$ 86,376,824	\$ 17,437,019	\$ 19,225,147	\$ 8,505,560	\$ 201,678	
Regulatory Credits and Accretion Expenses				\$ (8,556,053)	\$ (1,437,019)	\$ (1,632,221)	\$ (632,221)	\$ (25,282)	
Property Taxes				\$ 8,211,450	\$ 1,775,122	\$ 2,147,151	\$ 775,144	\$ 19,208	
Other taxes				\$ 5,781,968	\$ 1,245,807	\$ 1,508,667	\$ 543,807	\$ 13,722	
Guarantee				\$ (246,288)	\$ (89,277)	\$ (105,228)	\$ (37,427)	\$ (1,520)	
State and Fictitious Rate				\$ 27,336,329	\$ (307,670)	\$ (2,450,459)	\$ 4,578,208	\$ 371,683	
Specific Assignment of Costable Service Rider Credit				\$ (4,582,475)	\$ 776,367	\$ 1,282,655	\$ 349,380	\$ 13,100	
Allocation of Costable Service Rider Credits									
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery				\$ (91,644,777)	\$ (5,046,623)	\$ (6,910,987)	\$ (2,110,864)	\$ (96,418)	
Remove ECR expense				\$ (246,466)	\$ (45,272)	\$ (46,795)	\$ (22,742)	\$ (908)	
Eliminate brokered sales expenses				\$ (3,543,832)	\$ (4,341,167)	\$ (1,649,456)	\$ (1,849,456)	\$ (75,349)	
Eliminate DSM Expenses				\$ (9,342,471)	\$ (1,351,082)	\$ (1,060,819)	\$ (223,001)	\$ (10,756)	
Year end adjustment				\$ 151,410	\$ (251,466)	\$ 1,068,029	\$ 491,740	\$ -	
Depreciation adjustment				\$ -	\$ -	\$ -	\$ -	\$ -	
Adjustment for change in depreciation rate				\$ 2,091,278	\$ 481,982	\$ 549,582	\$ 201,269	\$ 4,777	
Minor adjustment				\$ 1,002,076	\$ 247,020	\$ 252,112	\$ 100,391	\$ 2,144	
Medical Expense (See Functional Assignment)				\$ -	\$ -	\$ -	\$ -	\$ -	
Storm damage (See Functional Assignment)				\$ -	\$ -	\$ -	\$ -	\$ -	
Storm damage for post-loss credit benefit (See Functional Assignment)				\$ (473,014)	\$ (188,017)	\$ (153,325)	\$ (69,375)	\$ (654)	
Eliminate advertising expenses (See Functional Assignment)				\$ -	\$ -	\$ -	\$ -	\$ -	
Adjustment for amortization of ESM (See Functional Assignment)				\$ 56,333	\$ 10,594	\$ 11,159	\$ 5,351	\$ 218	
Amortization of rate case expense				\$ 352,456	\$ 67,476	\$ 74,428	\$ 27,789	\$ 864	
Remove Amortization of one-utility costs (See Functional Assignment)				\$ -	\$ -	\$ -	\$ -	\$ -	
Adjustment for VDT net savings to shareholders				\$ 2,695,000	\$ 713,643	\$ 728,355	\$ 290,090	\$ 6,195	
Adjustment for merger savings				\$ 18,998,825	\$ 4,675,940	\$ 4,772,980	\$ 1,850,328	\$ 40,891	
Adjustment for MISO schedule 10 expense				\$ (2,726,510)	\$ (672,108)	\$ (665,963)	\$ (271,650)	\$ (5,834)	
Adjustment for effect of accounting change				\$ 843,344	\$ 208,792	\$ 216,596	\$ 81,766	\$ 19,267	
Adjustment for IT staff reduction				\$ 8,434,618	\$ 1,893,281	\$ 2,216,596	\$ 602,276	\$ (1,288)	
Adjustment to remove Alstom expenses				\$ (601,882)	\$ (151,377)	\$ (151,377)	\$ (228,390)	\$ (9,137)	
Adjustment for sales tax expense				\$ (3,128,955)	\$ (519,337)	\$ (774,168)	\$ (228,390)	\$ (9,137)	
Adjustment for O&M Net expense				\$ 120,391	\$ 21,809	\$ 23,030	\$ 11,043	\$ 451	
Adjustment for loss storm				\$ 1,959,679	\$ 395,500	\$ 485,219	\$ 143,146	\$ 5,728	
Adjustment for management audit fee				\$ (2,777,850)	\$ (1,974,596)	\$ (1,710,817)	\$ (774,008)	\$ (6,176)	
Adjustment for Retirement of Green River Units 1 & 2				\$ 31,383	\$ 34,628	\$ 12,820	\$ 12,820	\$ 449	
VDT Amortization and Surrender				\$ (795,855)	\$ (131,479)	\$ (136,782)	\$ (47,290)	\$ (2,334)	
Total Expense Adjustments				\$ (488,390)	\$ (1,847)	\$ (88,655)	\$ (42,731)	\$ (1,681)	
				\$ (35,904,718)	\$ (6,819,558)	\$ (6,786,635)	\$ (1,444,168)	\$ (126,871)	
Total Operating Expenses				\$ 633,560,661	\$ 120,765,841	\$ 134,649,696	\$ 55,889,904	\$ 1,987,465	
Net Operating Income (Adjusted)				\$ 80,945,665	\$ 3,583,384	\$ 1,156,371	\$ 8,833,021	\$ 618,124	
Net Cost Rate Base				\$ 1,549,420,617	\$ 341,399,458	\$ 405,623,474	\$ 149,075,281	\$ 3,546,538	
Less: ECR Rate Base				\$ 137,031,211	\$ 22,722,912	\$ 33,562,004	\$ 9,974,446	\$ 401,058	
Adjusted Net Cost Rate Base				\$ 1,412,389,406	\$ 318,676,545	\$ 372,041,270	\$ 139,100,835	\$ 3,145,478	
Rate of Return				4.32%	1.12%	0.31%	6.33%	18.65%	

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation

12 Month Ended
September 30, 2003

Description	Rel	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large Comm/nd TOD		Large Comm/nd TOD		High Load Factor Secondary		High Load Factor Primary	
				LPS	LPT	LPS	LPT	LCP	LCT	HLFS	HLPF				
Operating Expenses															
Operation and Maintenance Expenses															
Depreciation and Amortization Expenses															
Regulatory Credits and Accretion Expenses															
Property Taxes															
Other taxes															
Gain Deduction of Allowances															
State and Federal Income															
Specific Assignment of Curtable Service Rider Credit															
Allocation of Curtable Service Rider Credits															
Adjustments to Operating Expenses:															
Eliminate mismatch in fuel cost recovery															
Remove ECR expenses															
Eliminate brokered sales expenses															
Eliminate DSM Expenses															
Year end adjustment															
Depreciation adjustment															
Adjustment for change in depreciation rate															
Labor adjustment															
Medical Expense (See Functional Assignment)															
Adjustment for pension/profit rate benefit (See Functional Assignment)															
Storm damage/adjustment															
Eliminate advertising expenses (See Functional Assignment)															
Adjustment for amortization of ESM audit expense															
Amortization of rate case expenses															
Remove Amortization of one-utility costs (See Functional Assignment)															
Adjustment for injuries and damage account 925 (See Functional Assignment)															
Adjustment for VDT net savings to shareholders															
Adjustment for merger savings															
Adjustment for merger amortization expenses															
Adjustment for MISD schedule 10 expenses															
Adjustment for effect of accounting change															
Adjustment for IT staff reduction															
Adjustment for common law expenses															
Adjustment for contract expenses															
Adjustment for sales tax refund															
Adjustment for O&M Not expense															
Adjustment for O&M Not expense															
Adjustment for management audit fee															
Adjustment for Reimbursement of Green River Units 1 & 2															
VDT Amortization and Surcredit															
Total Expense Adjustments															
Total Operating Expenses															
Net Operating Income (Adjusted)															
Net Cost Rate Base															
Less: ECR Rate Base															
Adjusted Net Cost Rate Base															
Rate of Return															

KENTUCKY UTILITIES
Cost of Service Study
Class A Recursion
13 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TOD Primary LMPP	Large Power Line Power TOD Transmission LMPT	Combination Off-Peak CWH
Operating Expenses								
Operation and Maintenance Expenses				\$ 3,478,619	\$ 2,681,371	\$ 1,512,898	\$ 3,517,524	\$ 1,185,089
Depreciation and Amortization Expenses				435,108	340,395	154,895	418,249	274,136
Regulatory Credits and Accretion Expenses				(57,578)	(50,618)	(33,674)	(40,751)	(7,097)
Property Taxes				41,653	33,034	17,259	40,643	20,744
Other Taxes				29,228	23,180	12,138	28,482	18,728
Gain and Loss on Sale of Assets				(1,839)	(1,000)	(810)	(1,867)	(1,030)
State and Federal Income Taxes				509,829	341,982	145,769	346,091	(439,189)
Specific Assignment of Creditable Service Rider Credit								
Allocation of Creditable Service Rider Credit								
Adjustments to Operating Expenses:				\$ 28,589	\$ 25,140	\$ 11,246	\$ 31,764	\$ 3,540
Eliminate mismatch in fuel cost recovery				(238,347)	(206,583)	(104,115)	(243,795)	(24,818)
Remove ECR expenses				(1,443)	(898)	(400)	(1,713)	(156)
Eliminate brokered sales expenses				(184,705)	(161,460)	(81,363)	(190,521)	(19,383)
Eliminate DSM Expenses				(141,450)	(165,832)	-	(424,258)	-
Year end adjustment				10,296	8,065	4,281	8,867	8,487
Depreciation adjustment				4,273	3,325	1,610	4,004	4,242
Medical Expense (See Functional Assignment)				-	-	-	-	-
Adjustment for one-point rate benefit (See Functional Assignment)				(886)	-	(895)	-	(8,556)
Storm damage adjustment (See Functional Assignment)				-	-	-	-	-
Eliminate advertising expenses (See Functional Assignment)				430	344	168	410	37
Amortization for amortization of ESM audit expense				2,234	1,902	972	2,259	748
Remove Amortization of one-utility costs (See Functional Assignment)				-	-	-	-	-
Adjustment for VDT net savings to shareholders				12,344	8,607	5,228	11,568	12,254
Adjustment for merger amortization expenses				80,880	82,948	34,254	75,798	80,293
Adjustment for MISO schedule 19 expenses				(11,625)	(9,048)	(4,924)	(10,885)	(1,061)
Adjustment for effect of accounting change				5,610	4,922	2,308	6,094	1,061
Adjustment for IT staff reduction				41,628	32,487	17,208	39,917	26,183
Adjustment to remove relation expense				(2,665)	(1,967)	(1,087)	(2,404)	(2,547)
Adjustment for sales tax refund expense				(20,806)	(18,250)	(8,552)	(22,486)	(2,554)
Adjustment for O&M Nox expense				898	708	343	847	77
Adjustment for O&M Nox expense				13,037	11,439	5,360	14,063	1,607
Adjustment for storm				(9,950)	885	(4,411)	-	(98,075)
Adjustment for management audit fee				815,682	4,855	52	1,051	348
Adjustment for Retirement of Green River Units 1 & 2				(5,371)	(4,859)	(2,290)	(5,373)	(357)
VDT Amortization and Surcredit				(445,752)	(435,312)	(138,649)	(736,700)	14,285
Total Expense Adjustments				\$ 4,017,653	\$ 3,237,374	\$ 1,718,171	\$ 3,579,880	\$ 1,051,366
Total Operating Expenses				\$ 682,417	\$ 603,101	\$ 284,843	\$ 687,199	\$ (623,642)
Net Operating Income (Adjusted)				\$ 7,655,434	\$ 5,987,294	\$ 3,190,088	\$ 7,357,331	\$ 4,630,803
Less: ECR Rate Base				\$ 815,682	\$ 803,465	\$ 377,744	\$ 988,143	\$ 112,164
Adjusted Net Cost Rate Base				\$ 6,799,552	\$ 5,183,840	\$ 2,812,324	\$ 6,369,188	\$ 4,518,639
Rate of Return				13.09%	11.61%	9.41%	9.85%	13.80%

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
13 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting SILLI	Decorative Street Lighting Dec SILLI	Private Outdoor Lighting POLLI	Customer Outdoor Lighting C.O.L.I.	Special Contracts
Operating Expenses											
Operation and Maintenance Expenses											
Depreciation and Amortization Expenses											
Regulatory Credits and Accrual Expenses											
Property Taxes											
Other taxes											
Gas											
State and Federal Income Taxes											
Specific Assignment of Creditable Service Rider Credit											
Allocation of Creditable Service Rider Credits											
Adjustments to Operating Expenses:											
Eliminate mismatch in fuel cost recovery											
Remove ECR expenses											
Eliminate brokered sales expenses											
Eliminate DSM Expenses											
Year end adjustment											
Depreciation adjustment											
Adjustment for change in depreciation rate											
Labor adjustment											
Material Expense (See Functional Assignment)											
Storm damage adjustment (See Functional Assignment)											
Eliminate advertising expenses (See Functional Assignment)											
Adjustment for amortization of ESM audit expense											
Amortization of rate case expenses											
Remove Amortization of one-utility costs (See Functional Assignment)											
Adjustment for VDT net savings to shareholders											
Adjustment for merger savings											
Adjustment for MISO schedule 10 expenses											
Adjustment for effect of accounting change											
Adjustment for IT staff reduction											
Adjustment for income tax return expense											
Adjustment for sales tax return expense											
Adjustment for OMI Not expense											
Adjustment for ice storm											
Adjustment for management audit fee											
Adjustment for Retirement of Green River Units 1 & 2											
VDT Amortization and Surcredit											
Total Expense Adjustments											
Total Operating Expenses											
Net Operating Income (Adjusted)											
Net Cost Rate Base											
Less: ECR Rate Base											
Adjusted Net Cost Rate Base											
Rate of Return											

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2001

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Taxable Income Pre-Expense								
Total Operating Revenue				\$ 694,556,528	\$ 124,344,035	\$ 135,800,067	\$ 64,727,925	\$ 2,595,580
Operating Expenses				\$ 606,264,332	\$ 121,073,311	\$ 137,080,155	\$ 51,311,658	\$ 1,595,572
Interest Expense		INTEXP		\$ 20,381,787	\$ 4,408,219	\$ 5,332,112	\$ 1,921,707	\$ 47,703
Interest Synchronization Adjustment				\$ (1,618,028)	\$ (345,779)	\$ (423,088)	\$ (152,482)	\$ (3,785)
Taxable Income		TXINCOFF		\$ 69,518,455	\$ (782,715)	\$ (6,183,113)	\$ 11,647,002	\$ 946,069

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power		Combined Light & Power		Large Comm/nd TOD		Large Comm/nd TOD		High Load Factor Secondary		High Load Factor Primary	
				LPS	LPP	LPT	LCP	LGT	LCP	HLFS	HLFP				
Taxable Income Pro-Forma															
Total Operating Revenue				\$ 159,822,208	\$ 35,857,272	\$ 816,048	\$ 66,921,660	\$ 18,945,874	\$ 12,488,761	\$ 22,843,150					
Operating Expenses				\$ 125,824,285	\$ 27,881,749	\$ 571,827	\$ 56,552,536	\$ 15,168,951	\$ 10,628,317	\$ 18,308,166					
Interest Expense		INTEXP		\$ 3,597,229	\$ 772,433	\$ 10,596	\$ 1,486,809	\$ 373,257	\$ 271,369	\$ 508,258					
Interest Synchronization Adjustment		INTEXP		\$ (855,450)	\$ (61,290)	\$ (941)	\$ (119,789)	\$ (29,617)	\$ (21,532)	\$ (40,329)					
Taxable Income		TAXINCP		\$ 30,586,124	\$ 7,164,980	\$ 284,466	\$ 8,991,082	\$ 3,433,283	\$ 1,813,808	\$ 3,167,054					

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TOD Primary L MPP	Large Power Line Power TOD Transmission L MPT	Combination Or-Peak CWH
Taxable Income Pre-Earnings								
Total Operating Revenue				\$ 4,900,264	\$ 3,840,476	\$ 1,863,815	\$ 4,207,079	\$ 427,784
Operating Expenses				\$ 3,506,024	\$ 2,895,862	\$ 1,573,366	\$ 3,233,789	\$ 1,480,565
Interest Expense		INTEXP		\$ 103,437	\$ 62,035	\$ 42,857	\$ 100,833	\$ 59,237
Interest Synchronization Adjustment		INTEXP		\$ (9,207)	\$ (9,569)	\$ (9,409)	\$ (8,601)	\$ (4,709)
Taxable Income		TAXINCFE		\$ 1,297,811	\$ 882,288	\$ 370,880	\$ 860,458	\$ (1,117,398)

KENTUCKY UTILITIES
 Case of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting SILL	Decorative Street Lighting Dec SILL	Private Outdoor Lighting POLI	Customer Outdoor Lighting C OLI	Special Contracts
Taxable Income Pro-Forma											
Total Operating Revenue				\$ 4,051,958	\$ 684,632	\$ 746,178	\$ 5,420,811	\$ 807,002	\$ 6,528,271	\$ 688,780	\$ 14,994,730
Operating Expenses				\$ 3,427,550	\$ 837,028	\$ 713,064	\$ 6,021,060	\$ 837,125	\$ 4,168,504	\$ 646,370	\$ 10,289,139
Interest Expense		INTEXP		\$ 119,551	\$ 21,702	\$ 30,908	\$ 394,476	\$ 45,521	\$ 202,402	\$ 32,356	\$ 418,657
Interest Synchronization Adjustment				\$ (8,488)	\$ (1,722)	\$ (2,453)	\$ (31,301)	\$ (3,612)	\$ (18,060)	\$ (2,567)	\$ (33,061)
Taxable Income		TXINCPF		\$ 614,343	\$ 27,672	\$ 4,628	\$ (943,326)	\$ 127,868	\$ 1,954,895	\$ 222,621	\$ 4,311,894

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Net Operating Income - Adjusted For Increase								
Operating Revenue								
Total Operating Revenue				\$ 884,656,526 \$	124,346,035 \$	135,806,067 \$	64,727,925 \$	2,695,589 \$
Proposed Increase				\$ 57,805,073 \$	10,917,610 \$	13,171,979 \$	5,748,559 \$	(65,277) \$
Increase in Miscellaneous Charge			MISCA	\$ 1,003,763 \$	\$ 539,919 \$	\$ 390,326 \$	\$ 45,339 \$	\$ 89 \$
Decrease in Rate			RENTA	\$ (556,373) \$	(26,757) \$	(21,056) \$	(162,308) \$	(209) \$
Total Pro-Forma Operating Revenue				\$ 752,809,069 \$	135,777,807 \$	149,352,316 \$	70,389,453 \$	2,600,182 \$
Operating Expenses								
Total Operating Expenses				\$ 660,495,379 \$	126,605,239 \$	139,416,331 \$	57,334,092 \$	2,004,436 \$
Pro-Forma Adjustments				\$ (35,904,716) \$	(5,619,598) \$	(4,786,835) \$	(1,444,189) \$	(126,971) \$
Incremental Income Taxes				\$ 23,665,390 \$	4,841,041 \$	5,500,915 \$	2,299,056 \$	(34,679) \$
Total Pro-Forma Operating Expenses				\$ 657,248,054 \$	125,806,682 \$	140,150,411 \$	58,188,969 \$	1,832,787 \$
Net Operating Income				\$ 95,562,835 \$	10,371,124 \$	9,201,705 \$	12,200,483 \$	567,405 \$
Net Cost Rate Base				\$ 1,412,389,406 \$	318,676,545 \$	372,041,270 \$	139,100,835 \$	3,145,478 \$
Rate of Return				6.77%	3.26%	2.47%	8.77%	18.04%

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Commercial TOD Primary LCP	Large Commercial TOD Transmission LCT	High Lead Factor Secondary HLPS	High Lead Factor Primary HLP	
Net Operating Income - Adjusted For Increase										
Operating Revenue										
Total Operating Revenue				\$ 159,822,208	\$ 816,048	\$ 66,921,660	\$ 18,945,874	\$ 12,489,761	\$ 22,843,150	
Proposed Increase				\$ 13,770,999	\$ 2,263,602	\$ 5,384,879	\$ 1,340,509	\$ 1,002,998	\$ 1,732,828	
Increase in Miscellaneous Charges			MISCA	\$ 3,025	\$ 71	\$ 6	\$ 1	\$ 10	\$ 10	
Decrease in Rents			RENTA	\$ (394,361)	\$ (7,901)	\$ (861)	\$ (103)	\$ (1,068)	\$ (1,143)	
Total Pro-Forma Operating Revenue				\$ 179,261,865	\$ 810,098	\$ 72,305,864	\$ 20,286,580	\$ 13,491,703	\$ 24,664,644	
Operating Expenses										
Total Operating Expenses				\$ 147,232,998	\$ 536,567	\$ 65,199,287	\$ 18,045,675	\$ 12,080,420	\$ 22,659,269	
Pro-Forma Adjustments				\$ (9,285,814)	\$ 127,424	\$ (6,111,636)	\$ (1,527,169)	\$ (941,210)	\$ (2,106,197)	
Incremental Income Taxes				\$ 5,457,630	\$ 21,948	\$ 2,186,439	\$ 544,439	\$ 408,872	\$ 699,071	
Total Pro-Forma Operating Expenses				\$ 143,404,714	\$ 665,899	\$ 62,273,181	\$ 17,063,045	\$ 11,546,082	\$ 21,252,143	
Net Operating Income				\$ 29,857,151	\$ 144,199	\$ 10,032,673	\$ 3,223,535	\$ 1,945,620	\$ 3,412,501	
Net Cost Rate Bias				\$ 239,190,662	\$ 50,214,231	\$ 97,104,398	\$ 23,751,570	\$ 17,746,770	\$ 32,942,955	
Rate of Return				12.48%	27.36%	10.33%	13.67%	10.96%	10.38%	

KENTUCKY UTILITIES
 Coal at Service Study
 Class A location
 12 Months Period
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TO Primary LMPP	Large Power Line Power TO Transmission LMPT	Combination Off-Peak CWH
Net Operating Income - Adjusted For Increases								
Operating Revenue								
Total Operating Revenue				\$ 4,900,264	\$ 3,840,475	\$ 1,983,816	\$ 4,207,079	\$ 427,794
Proposed Increase				\$ 405,257	\$ 319,650	\$ 155,746	\$ 347,607	\$ 98,148
Increase in Miscellaneous Charges			MISCA	\$ 9	\$ 6	\$ 1	\$ 3	\$ 3
Decrease in Rents			RENTA	\$ (3,712)	\$ (2,603)	\$ (356)	\$ (1,166)	\$ -
Total Pro-Forma Operating Revenue				\$ 5,301,818	\$ 4,157,729	\$ 2,149,208	\$ 4,553,523	\$ 529,342
Operating Expenses								
Total Operating Expenses				\$ 4,483,805	\$ 3,972,888	\$ 1,955,821	\$ 4,318,580	\$ 1,037,118
Pro-Forma Adjustments				\$ (445,752)	\$ (455,312)	\$ (138,649)	\$ (738,700)	\$ 14,288
Incremental Income Taxes				\$ 163,005	\$ 128,831	\$ 67,163	\$ 140,685	\$ 39,044
Total Pro-Forma Operating Expenses				\$ 4,199,058	\$ 3,646,407	\$ 1,784,335	\$ 3,720,565	\$ 1,096,430
Net Operating Income				\$ 1,102,801	\$ 781,523	\$ 364,872	\$ 832,958	\$ (666,488)
Net Cost Rate Base				\$ 6,736,552	\$ 5,193,840	\$ 2,812,324	\$ 8,389,186	\$ 4,518,039
Rate of Return				16.05%	15.24%	12.80%	13.06%	-12.64%

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 13 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Base Heating Rider ES	Water Pumping M	Street Lighting SLLI	Decorative Street Lighting Dec SLLI	Private Outdoor Lighting POLI	Customer Outdoor Lighting C O LI	Special Contract
Net Operating Income - Adjusted For Increases											
Operating Revenue											
Total Operating Revenue				\$ 4,051,958	\$ 684,842	\$ 746,178	\$ 5,420,811	\$ 807,002	\$ 6,328,271	\$ 898,780	\$ 14,884,730
Proposed Increase			MISCA	\$ -	\$ 129,034	\$ 51,236	\$ 512,748	\$ 76,831	\$ 517,636	\$ 72,319	\$ (202,024)
Increase in Miscellaneous Charges			MIENTA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Decrease in Rents				\$ -	\$ -	\$ (989)	\$ (219)	\$ (17)	\$ (220)	\$ (36)	\$ -
Total Pro-Forma Operating Revenue				\$ 4,051,958	\$ 813,718	\$ 797,015	\$ 5,933,443	\$ 863,817	\$ 6,845,690	\$ 971,063	\$ 14,792,706
Operating Expenses											
Total Operating Expenses				\$ 3,853,868	\$ 684,120	\$ 746,179	\$ 5,212,526	\$ 622,708	\$ 4,890,613	\$ 735,859	\$ 13,105,122
Pro-Forma Adjustments				\$ (224,138)	\$ (48,213)	\$ (81,287)	\$ 428,871	\$ 64,719	\$ 84,791	\$ (1,951)	\$ (1,111,023)
Incremental Income Taxes				\$ -	\$ -	\$ 20,844	\$ 208,131	\$ 31,112	\$ 210,116	\$ 28,383	\$ (82,088)
Total Pro-Forma Operating Expenses				\$ 3,629,728	\$ 700,305	\$ 735,557	\$ 5,850,527	\$ 718,539	\$ 5,165,519	\$ 763,231	\$ 11,912,060
Net Operating Income				\$ 422,230	\$ 113,411	\$ 81,458	\$ 82,918	\$ 165,078	\$ 1,680,171	\$ 207,832	\$ 2,880,646
Net Cost Rate Base				\$ 6,116,271	\$ 1,490,902	\$ 2,177,729	\$ 31,901,768	\$ 3,715,569	\$ 15,834,853	\$ 2,518,462	\$ 26,414,405
Rate of Return				6.90%	7.61%	3.82%	0.26%	4.44%	10.61%	8.26%	10.91%

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate PERS	General Service Secondary GSS	General Service Primary GSP
Cost of Service Summary - Pro-Forma (Equalized RORs)								
Operating Revenue								
Total Operating Revenue				\$ 694,558,626 \$	124,349,035 \$	135,898,067 \$	64,727,825 \$	2,585,559
Increase to Ultimate Consumers Required to Produce Equalized RORs				\$ 57,805,073 \$	29,759,805 \$	40,062,622 \$	1,052,898 \$	(682,299)
Increase in Miscellaneous Charges				\$ 1,003,793 \$	539,919 \$	395,328 \$	85,279 \$	89
Decrease in Rents				\$ (558,373) \$	(28,757) \$	(21,055) \$	(152,309) \$	(208)
Total Pro-Forma Operating Revenue				\$ 752,808,899 \$	154,620,062 \$	176,242,859 \$	65,683,731 \$	1,803,171
Operating Expenses								
Total Operating Expenses				\$ 689,495,579 \$	126,585,239 \$	139,416,331 \$	57,334,092 \$	2,094,436
Pro-Forma Adjustments				\$ (35,904,718) \$	(5,919,598) \$	(4,766,033) \$	(1,444,188) \$	(128,971)
Incremental Income Taxes (940.5882%)				\$ 23,655,393 \$	12,292,555 \$	18,420,775 \$	392,198 \$	(277,119)
Total Pro-Forma Operating Expenses				\$ 657,246,054 \$	133,068,196 \$	151,070,471 \$	60,282,102 \$	1,890,348
Net Operating Income				\$ 95,562,835 \$	21,551,866 \$	25,172,488 \$	9,411,629 \$	212,825
Net Cost Rate Base				\$ 1,412,369,406 \$	319,676,545 \$	372,041,270 \$	139,100,835 \$	3,145,478
Rate of Return				6.77%	6.77%	6.77%	6.77%	6.77%
Adjusted Revenue at Current Rates								
Increase (Decrease) Required to Produce Levelized RORs				\$ 878,782,013 \$	121,233,915 \$	131,285,081 \$	63,054,553 \$	2,543,078
% Increase (Decrease) Required to Produce Levelized RORs				6.54%	24.55%	30.52%	1.67%	-28.82%

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Factor	Combined Light & Power		Combined Light & Power		Large Comm/nd TOD		Large Comm/nd TOD		High Load Factor		High Load Factor	
				LPS	LPP	LPT	LCP	LCIT	LCIT	Secondary HLF	Primary HLF	Secondary HLF	Primary HLF		
Cost of Service Summary - Pro-Forma (Equalized RORs)															
Operating Revenue															
Total Operating Revenue				\$ 159,822,208	\$ 35,857,272	\$ 816,046	\$ 66,921,690	\$ 18,845,874	\$ 12,469,761	\$ 22,843,150					
Increase to Ultimate Consumers Required to Produce Equalized RORs				\$ (9,251,520)	\$ (2,790,257)	\$ (179,331)	\$ (445,144)	\$ (1,381,112)	\$ (251,275)	\$ (270,188)					
Increase in Miscellaneous Charge				\$ 3,025	\$ 71	\$ 1	\$ 6	\$ 10	\$ 1	\$ 10					
Decrease in Rents				\$ (334,391)	\$ (7,801)	\$ (58)	\$ (681)	\$ (1,003)	\$ (1,069)	\$ (1,145)					
Total Pro-Forma Operating Revenue				\$ 150,238,352	\$ 33,059,185	\$ 636,660	\$ 66,475,841	\$ 17,564,680	\$ 12,237,429	\$ 22,671,829					
Operating Expenses															
Total Operating Expenses				\$ 147,232,699	\$ 33,133,592	\$ 536,567	\$ 65,199,287	\$ 18,045,676	\$ 12,090,420	\$ 22,658,269					
Pro-Forma Adjustments				\$ (9,285,614)	\$ (2,335,657)	\$ 127,424	\$ (6,111,539)	\$ (1,327,199)	\$ (941,210)	\$ (2,106,197)					
Incremental Income Taxes (@40.5682%)				\$ (3,891,444)	\$ (1,136,258)	\$ (72,847)	\$ (161,040)	\$ (560,889)	\$ (102,468)	\$ (110,179)					
Total Pro-Forma Operating Expenses				\$ 134,055,640	\$ 29,681,867	\$ 591,144	\$ 59,805,712	\$ 15,957,617	\$ 11,066,742	\$ 20,442,893					
Net Operating Income				\$ 16,182,712	\$ 3,377,318	\$ 45,516	\$ 6,670,129	\$ 1,607,062	\$ 1,200,687	\$ 2,228,936					
Net Cost Rate Base				\$ 239,190,052	\$ 50,214,231	\$ 872,705	\$ 97,104,398	\$ 23,751,570	\$ 17,745,770	\$ 32,942,955					
Rate of Return				6.77%	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%					
Adjusted Revenue at Current Rate															
Adjusted Revenue at Current Rate				\$ 155,682,998	\$ 35,121,697	\$ 805,391	\$ 65,546,696	\$ 19,589,204	\$ 12,248,660	\$ 22,475,293					
Increase (Decrease) Required to Produce Levelized RORs				\$ (9,251,520)	\$ (2,790,257)	\$ (179,331)	\$ (445,144)	\$ (1,381,112)	\$ (251,275)	\$ (270,188)					
% Increase (Decrease) Required to Produce Levelized RORs				-5.85%	-7.94%	-22.27%	-0.68%	-7.43%	-2.05%	-1.20%					

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Coal Mining Primary MPP	Coal Mining Transmission MPT	Large Power Mine Power TOD Primary LTRP	Large Power Transmission LMP	Combination Off-Peak CWH
Cost of Service Summary - Pro-Forma (Equalized RORs)								
Operating Revenue								
Total Operating Revenue				\$ 4,900,264	\$ 3,840,476	\$ 1,853,815	\$ 4,207,078	\$ 427,794
Increase to Ultimate Consumers Required to Produce Equalized RORs				\$ (714,280)	\$ (421,173)	\$ (124,848)	\$ (329,283)	\$ 1,564,741
Increase in Miscellaneous Charges				\$ 9	\$ 6	\$ 1	\$ 3	\$ -
Decrease in Rents				\$ (3,712)	\$ (2,603)	\$ (356)	\$ (1,188)	\$ -
Total Pro-Forma Operating Revenue				\$ 4,182,501	\$ 3,416,708	\$ 1,659,012	\$ 3,878,633	\$ 1,892,538
Operating Expenses								
Total Operating Expenses				\$ 4,463,005	\$ 3,872,888	\$ 1,855,821	\$ 4,318,560	\$ 1,037,118
Pro-Forma Adjustments				\$ (445,752)	\$ (435,312)	\$ (136,649)	\$ (738,700)	\$ 14,289
Incremental Income Taxes (@ 40.5682%)				\$ (291,553)	\$ (172,088)	\$ (50,843)	\$ (134,189)	\$ 635,416
Total Pro-Forma Operating Expenses				\$ 3,729,300	\$ 3,065,288	\$ 1,668,328	\$ 3,445,651	\$ 1,686,802
Net Operating Income				\$ 456,001	\$ 351,418	\$ 190,283	\$ 430,842	\$ 305,733
Net Cost Rate Base				\$ 6,798,352	\$ 5,183,840	\$ 2,812,324	\$ 6,369,188	\$ 4,518,039
Rate of Return				6.77%	6.77%	6.77%	6.77%	6.77%
Adjusted Revenue at Current Rates								
Increase (Decrease) Required to Produce Levelized RORs				\$ 4,763,968	\$ 3,748,238	\$ 1,844,714	\$ 4,098,693	\$ 414,203
% Increase (Decrease) Required to Produce Levelized RORs				-14.80%	-11.24%	-8.42%	-8.03%	377.77%

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting S/LI	Decorative Street Lighting Dec S/LI	Private Outdoor Lighting P.O.L.I.	Customer Outdoor Lighting C.O.L.I.	Special Contracts
Cost of Service Summary - Pro-Forma (Equalized RORs)											
Operating Revenue											
Total Operating Revenue				\$ 4,051,968 \$	684,682 \$	748,178 \$	5,420,811 \$	807,002 \$	6,328,271 \$	898,780 \$	14,864,730
Increase in Ultimate Consumers Required to Produce Equalized RORs				\$ 213,702 \$	107,827 \$	195,849 \$	4,007,475 \$	221,870 \$	(507,388) \$	9,284 \$	(2,043,074)
Increase in Miscellaneous Charges				\$ - \$	\$ - \$	\$ - \$	\$ 3 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
Decrease in Rents				\$ - \$	\$ - \$	(399) \$	(219) \$	(17) \$	(220) \$	(86) \$	\$ - \$
Total Pro-Forma Operating Revenue				\$ 4,265,659 \$	792,409 \$	941,828 \$	9,428,170 \$	1,028,855 \$	5,820,666 \$	908,038 \$	12,851,656
Operating Expenses											
Total Operating Expenses				\$ 9,853,886 \$	654,120 \$	746,179 \$	5,212,525 \$	622,708 \$	4,860,813 \$	735,829 \$	13,105,122
Pro-Forma Adjustments				\$ (224,138) \$	(46,213) \$	(51,287) \$	439,871 \$	64,719 \$	94,791 \$	(1,951) \$	(1,111,023)
Incremental Income Taxes (@ 40.5982%)				\$ 86,781 \$	43,828 \$	79,369 \$	1,827,284 \$	90,132 \$	(206,129) \$	3,780 \$	(829,859)
Total Pro-Forma Operating Expenses				\$ 3,716,509 \$	691,734 \$	794,282 \$	7,289,880 \$	777,559 \$	4,748,274 \$	737,658 \$	11,184,439
Net Operating Income				\$ 549,151 \$	100,675 \$	147,346 \$	2,138,480 \$	251,307 \$	1,071,394 \$	170,400 \$	1,787,217
Net Cost Rate Base				\$ 8,116,271 \$	1,490,902 \$	2,171,728 \$	31,901,786 \$	3,715,589 \$	15,834,853 \$	2,518,462 \$	28,414,495
Rate of Return				6.77%	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%	6.77%
Adjusted Revenue at Current Rates											
Increase (Decrease) Required to Produce Levelized RORs				\$ 3,955,540 \$	666,128 \$	723,351 \$	5,402,425 \$	807,559 \$	6,293,289 \$	893,164 \$	14,551,478
% Increase (Decrease) Required to Produce Levelized RORs				5.40%	16.15%	27.08%	74.18%	27.49%	-8.06%	1.04%	-14.04%

KENTUCKY UTILITIES
 Cost of Service Study
 (Has Allocation)
 11 Months Ended
 September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate PERS	General Service Secondary GSS	General Service Primary GSP
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class	E01	Energy	Energy	1,000,000	0.186477	0.183832	0.086699	0.002047
Demand Allocation Factors								
Customer Allocation Factors	C08	Cust08	Cust08	1,000,000	0.45348	0.32003	0.13773	0.00019
Primary Distribution Plant - Average Number of Customers	C02			1,000,000	0.43251	0.31849	0.18833	0.000659
Customer Service - Weighted Cost of Service	C03			1,000,000	0.284242	0.226574	0.228210	0.000659
Lighting - Weighted Cost of Meters	C04			1,000,000	0.58528	0.26597	0.12136	0.00151
Meter Reading and Billing - Weighted Cost	C05			1,000,000	0.45287	0.33159	0.13785	0.00019
Marketing/Economic Development	C06			1,000,000				
Rev	R01			691,607,708	195,232,155	132,282,863	83,430,030	2,588,572
Energy		Energy		15,786,384,515	2,844,138,107	3,044,820,577	1,105,875,968	52,127,186
Energy (Loss Adjusted)				17,368,365,230	2,868,421,165	3,302,873,584	1,199,679,376	54,802,818
DAM Customer Allocators								
Customers (Monthly Base)				7,542,298	2,709,952	1,893,480	622,780	1,128
Average Customers (Bill/12)				631,858	225,748	165,290	88,565	84
Average Customers (Lighting = Lights)				821,453	225,748	165,290	88,565	84
Weighted Average Customers (Lighting = Lights)				68,900,548	225,748	165,290	88,565	84
Street Lighting				831,858	225,748	165,290	88,565	84
Average Customers (Lighting = 9 Lights per Cust)				488,483	225,748	165,290	88,565	84
Average Secondary Customers				487,316	225,748	165,290	88,565	84
Average Primary Customers				497,909	225,748	165,290	88,565	84
Plant Customer Allocators								
Year End Customers				481,870	224,993	167,491	89,440	84
Year End Customers (Lighting = Lights)				624,528	224,993	167,491	89,440	84
Weighted Year End Customers (Lighting = 9 Lights per Cust)				623,088	224,993	167,491	89,440	84
Street Lighting				66,900,548	224,993	167,491	89,440	84
Year End Customers				534,538	224,993	167,491	89,440	84
Year End Customers (Lighting = 9 Lights per Cust)				500,441	224,993	167,491	89,440	84
Year End Secondary Customers				488,295	224,993	167,491	89,440	84
Year End Primary Customers				488,788	224,993	167,491	89,440	84
Demand Allocators								
Maximum Concurrent Peak Demands				4,307,348.13	842,758.87	1,237,069.05	487,318.12	18,388.84
Maximum Class Demand				4,307,348.13	842,758.87	1,237,069.05	487,318.12	18,388.84
Sum of the Individual Customer Demands (Secondary)				9,381,518.83	2,474,332.42	3,390,787.83	1,896,447.45	6,888.20
Summer Peak Period Demand Allocator				3,425,886.01	884,915.94	573,740.80	334,058.87	10,186.47
Winter Peak Period Demand Allocator				3,034,345.57	684,384.74	1,163,354.39	208,501.31	6,258.03
Base Demand Allocator				2,933,841.24	327,445.34	377,040.36	136,949.70	6,258.03

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/nd TOD Primary LGP	Large Comm/nd TOD Transmission LCIT	High Load Factor		High Load Factor Primary HLFP	
									Secondary HLFS	HLFP		
Allocation Factors												
Energy Usage by Class		Energy		0.237358	0.068334	0.000881	0.121630	0.035362	0.022942	0.022942	0.042279	
Customer Allocation Factors												
Primary Distribution - Weighted Average Number of Customers		CB8	CUat08	0.025600	0.00061	-	0.00005	-	0.00006	0.00006	0.00009	
Customer Station - Weighted Cost of Materials		CO3		0.058523	0.00881	0.000203	0.002433	0.000556	0.00019	0.00019	0.002032	
Meter Costs - Weighted Cost of Materials		CO4	CUat04	0.217177	0.00881	0.000203	0.002433	0.000556	0.00019	0.00019	0.002032	
Lighting Systems - Lighting Customers		CO5		0.20747	0.00481	0.00003	0.00084	0.00019	0.00132	0.00132	0.00142	
Meter Reading and Billing - Weighted Cost		CO6	CUat06	0.05586	0.00061	0.00003	0.00005	0.00001	0.00008	0.00008	0.00009	
Marketing/Economic Development												
Rev		RB1		158,646,438	35,583,813	539,303	66,483,342	16,825,555	12,413,189	12,413,189	20,340,397	
Energy (Loss Adjusted)		Energy		3,895,410,188	6,885,716	16,479,852	2,080,874,735	621,047,826	370,430,550	370,430,550	723,323,068	
Q&M Customer Allocators												
Customers (Monthly Bills)				154,716	3,660	24	312	48	482	482	528	
Average Customers (Billing)				12,893	305	2	26	4	41	41	44	
Weighted Average Customers (Lighting = 9 Lights per Cust)				12,883	305	2	26	4	41	41	44	
Street Lighting				128,830	3,050	20	520	80	820	820	880	
Average Customers				12,893	305	2	26	4	41	41	44	
Average Customers (Lighting = 9 Lights per Cust)				12,883	305	2	26	4	41	41	44	
Average Secondary Customers				12,893	305	2	26	4	41	41	44	
Average Primary Customers				12,883	305	2	26	4	41	41	44	
Plant Customer Allocators												
Year End Customers				12,845	308	3	25	4	41	41	43	
Year End Customers (Lighting = Lights)				12,845	308	3	25	4	41	41	43	
Weighted Year End Customers (Lighting = 9 Lights per Cust)				128,450	3,080	30	500	80	820	820	860	
Street Lighting				128,450	3,080	30	500	80	820	820	860	
Year End Customers				12,845	308	3	25	4	41	41	43	
Year End Customers (Lighting = 9 Lights per Cust)				12,845	308	3	25	4	41	41	43	
Year End Secondary Customers				12,845	308	3	25	4	41	41	43	
Year End Primary Customers				12,845	308	3	25	4	41	41	43	
Demand Allocation												
Maximum Class Non-Concurrent Peak Demands		NCP		845,584.70	204,177.06	-	385,548.40	-	58,144.91	58,144.91	109,738.06	
Maximum Class Demands (Primary)		NCP		845,584.70	204,177.06	-	385,548.40	-	58,144.91	58,144.91	109,738.06	
Sum of the Individual Customer Demands (Secondary)		SCD		128,830.54	178,555.03	3,069.53	527,867.74	75,237.11	77,834.67	77,834.67	108,308.25	
Summer Peak Period Demand Allocator		SCP		128,830.54	178,555.03	3,069.53	527,867.74	75,237.11	77,834.67	77,834.67	108,308.25	
Winter Peak Period Demand Allocator		WCP		610,812.83	146,463.40	1,873.26	274,997.78	75,632.29	46,186.46	46,186.46	94,336.89	
Base Demand Allocator		BDM		487,854.15	118,773.31	1,808.85	246,735.54	72,386.43	45,073.46	45,073.46	86,809.40	

Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMP	Large Power Mine Power TOD Transmission LMP	Combination Off-Peak CWH
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	0.007169	0.008529	0.002390	0.007704	0.000784
Customer Allocation Factors								
Primary Allocation Point - Average Number of Customers		C08	CoalRB	0.00004	-	0.00000	-	0.01488
Customer Class - Weighted Cost of Service		C02		0.000694	0.000975	0.000278	0.000828	0.010056
Meter Costs - Weighted Cost of Service		C04		0.00035	0.00024	0.00006	0.00023	0.00894
Meter Reading and Billing - Weighted Cost		C05		0.00004	0.00003	0.00000	0.00001	0.01488
Marketing/Economic Development		C06		-	-	-	-	-
Rew		R01		5,098,182	4,074,953	1,871,520	4,864,055	442,059
Energy (Loss Adjusted)		Energy		127,972,133	114,950,000	58,297,872	135,342,000	13,002,220
				134,333,733	117,425,450	59,177,055	138,599,250	14,105,104
Customer Allocators								
Customers (Monthly Base)		Cust05		284	180	24	84	88,872
Average Customers (Billing 1/2)		Cust06		22	15	2	7	7,408
Weighted Average Customers (Lighting = 9 Lights per Cust)		Cust07		22	15	2	7	7,408
Street Lighting		Cust08		220	150	40	140	5,555
Average Customers (Lighting = 9 Lights per Cust)		Cust09		22	15	2	7	7,408
Average Secondary Customers		Cust10		22	15	2	7	7,408
Average Primary Customers		Cust11		22	15	2	7	7,408
Plant Customer Allocators								
Year End Customers		YECust05		21	14	2	6	7,029
Year End Customers (Lighting = 9 Lights)		YECust06		21	14	2	6	7,029
Weighted Year End Customers (Lighting = 9 Lights per Cust)		YECust07		210	140	40	120	5,272
Street Lighting		YECust08		21	14	2	6	7,029
Year End Customers (Lighting = 9 Lights per Cust)		YECust09		21	14	2	6	7,029
Year End Secondary Customers		YECust10		21	14	2	6	7,029
Year End Primary Customers		YECust11		21	14	2	6	7,029
Demand Allocators								
Maximum Class Demand		NDP		31,297.92	-	14,456.83	-	5,136.30
Maximum Class Demand (Ch 17)		NDPP		31,297.92	-	14,456.83	-	5,136.30
Sum of the Individual Customer Demands (Secondary)		SDP		-	-	-	-	20,865.87
Summer Peak Period Demand Allocator		WCP		19,821.24	17,144.85	7,557.13	21,581.95	3,671.65
Winter Peak Period Demand Allocator		NDP		24,118.07	19,321.88	8,806.60	24,717.73	2,291.64
Base Demand Allocator		BDPM		19,325.15	13,404.73	6,755.37	15,818.41	1,610.17

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate \$/kWh	All Electric Residential Rate \$/kWh	General Service Secondary GSS	General Service Primary GSP
Unallocated Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		3,374,345	484,395	1,193,354	298,501	10,195
Production Winter Demand Costs				28,686,097	4,202,985	10,144,894	1,772,318	86,674
Customer Specific Assignment		PPWDRA						
Production Winter Demand Residual				28,686,097	4,202,985	10,144,894	1,772,318	86,674
Production Winter Demand Total		PPWDT		1,000,000	0.14652	0.35368	0.08178	0.00302
Production Winter Demand Allocator								
Production Residual Summer Demand Allocator		PPSDRA		3,405,487	694,916	573,741	334,059	8,688
Production Summer Demand Costs				18,982,819	3,873,157	3,187,779	1,861,688	48,595
Customer Specific Assignment		PPSDRA						
Production Summer Demand Residual				18,982,819	3,873,157	3,187,779	1,861,688	48,595
Production Summer Demand Total		PPSDT		1,000,000	0.20403	0.16846	0.08808	0.00281
Production Summer Demand Allocator								
Storm Damage Allocator		SDALL		788,568,641.39	290,103,445.61	255,809,864.45	115,656,530.48	923,068.53
Distribution G&M								
Revenue Adjustment Allocators								
Remove ECR Revenues		ECRRV		17,479,711	3,381,687	3,208,425	1,823,017	59,566
Interest Credit Allocator		INTCRE		987,718,679	163,851,685	270,668,671	73,781,528	2,766,983
Base Rate Revenue				593,636,691	113,412,445	108,404,558	55,184,320	2,023,800
Other Electric Revenue								
Revenue related		OREV		304,817,37	55,565	58,689	28,143	1,149
Production related		PLHPT		1,126,110	187,258	279,293	62,395	3,296
Transmission related		PLTBT		16,854,350	2,789,240	4,172,793	1,231,028	49,247
Energy related		ENRGT						
Customer related		CURGT						
Distribution related		PLDNT		107,947	40,484	35,004	14,611	132
Total allocator				18,397,488	3,082,658	4,545,783	1,356,176	53,824
Operation and Maintenance Less Fuel		OMLF		178,156,943.54	45,952,932.50	47,826,018.78	18,516,370.30	371,647.27
Off-System Sales Allocator								
Off-System Sales		FBPPT		17,439,083	2,891,799	4,273,782	1,289,384	51,040
Leas: Adjustment to Reallocate Expenses								
Costs allocated on Energy to be reallocated on FBPPT		Energy		(11,182,374)	(1,783,353)	(2,653,499)	(745,668)	(34,072)
Costs allocated on Energy reallocated on FBPPT		FBPPT		11,182,374	1,854,254	2,746,461	813,980	32,728
Net Adjustment					70,859	887,022	68,104	(1,345)
Off-System Sales Allocator								
Off-System Sales		OSSALL		17,439,083	2,820,840	3,586,769	1,201,260	52,384
Misc Service Revenue Allocator		MISCA		1,000,000	0.537895	0.383944	0.065034	0.000089
Rents		RENTA		1,000,000	0.051687	0.037844	0.273754	0.000375
CSR Aunched Cost				1,117,766				
Unavailable Demands				4,582,475				
Allocated Cost per kW								
Avoided Cost								
Base Rate Revenue				641,402,859	110,261,491.90	122,852,251.72	59,826,182.58	2,427,045.13
VDI Revenue		VDITRE		(2,015,336.64)	(387,154.82)	(383,862.80)	(184,681.30)	(7,180.88)

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Combiind TOU Primary LCP	Large Combiind TOU Transmission LCT	High Load Factor Secondary HLF	High Load Factor Primary HLP
Unallocated Production Allocation									
Production Residual Winter Demand Allocator		PPWORA		610,813	142,442	274,892	75,832	46,196	84,337
Production Winter Demand Costs				5,102,862	1,210,896	2,337,769	642,888	382,727	801,878
Customer Specific Assignment		PPWORA							
Production Winter Demand Total				5,102,862	1,210,896	2,337,769	642,888	382,727	801,878
Production Winter Demand Allocator		PPWDT		0.18102	0.04221	0.08149	0.02241	0.01369	0.02768
Production Residual Summer Demand Allocator									
Production Summer Demand Costs		PPSDRA		815,380	178,555	327,963	75,237	58,211	108,308
Customer Specific Assignment									
Production Summer Demand Residual		PPSDRA		4,544,569	995,187	1,827,821	419,339	324,443	602,663
Production Summer Demand Total				4,544,569	995,187	1,827,821	419,339	324,443	602,663
Production Summer Demand Allocator		PPSDT		0.23840	0.05243	0.09829	0.02206	0.01708	0.03160
Storm Damage Allocator									
Distribution O&M		SDALL		70,614,457.42	8,428,507.96	18,201,518.23		3,743,222.40	5,015,587.60
Revenue Adjustment Allocators									
Remove ECR Revenues		ECRRE		4,131,385	962,064	1,503,812	412,805	315,662	607,814
Interruptible Credit Allocator		INTORE		187,673,526	44,786,059	84,586,811	21,565,663	14,559,120	26,535,625
Base Rate Revenue				197,792,157	32,211,244	58,220,456	13,650,010	10,542,813	20,253,054
Other Electric Revenue									
Revenue related		ROI		70,390	15,779	28,498	8,353	5,508	10,356
Production related		PLFT		242,872	848	111,565	30,090	19,756	38,111
Transmission related		PLTRI		3,630,153	848,253	1,666,088	449,562	294,874	569,398
Energy related		ENRG		-	-	-	-	-	-
Customer related		CUA		-	-	-	-	-	-
Distribution related		PLDIT		8,119	1,310	2,221	-	425	690
Total allocator		OREV		3,851,614	822,117	1,809,862	488,005	320,543	818,555
Operation and Maintenance Less Fuel		OMLF		30,510,277.32	5,347,248.51	10,049,478.03	2,428,812.45	1,849,284.78	3,437,819.90
Off-System Sales Allocator									
Off-System Sales		OBPFT		3,771,043	883,141	1,740,032	471,084	308,419	594,861
Less: Adjustment to Residuals Expenses									
Costs allocated on Energy to be reallocated on RBPFT		Energy RBPFT		(2,654,231)	(8,852)	(1,360,111)	(385,321)	(249,690)	(472,762)
Costs allocated on Energy to be reallocated on RBPFT				2,181,681	319,310	1,113,735	322,411	197,702	381,486
Net Adjustment				(238,144)	(86,018)	(244,359)	(63,256)	(52,014)	(91,284)
Off-System Sales Allocator									
Misc Service Revenue Allocator		OSSALL		4,007,187	888,159	1,864,391	564,334	390,487	688,238
Revenue		MISCA		0.003014	0.000071	0.000006	0.000001	0.000010	0.000010
Revenue		RENTA		0.600866	0.014201	0.001224	0.000186	0.001819	0.002055
CSR Avoided Cost									
Renewable Demands				43,289	4,389	84,834	122,014		
Avoided Cost per kW				4.19	4.09	4.09	4.09		
Avoided Cost				161,381	161,381	271,054	489,037		
Base Rate Revenue									
Base Rate Revenue				147,532,060.11	32,827,175.93	60,885,282.79	17,140,068.88	11,408,874.45	21,374,523.57
VDI Revenue									
VDI Revenue				(480,016.21)	(103,490.83)	(192,241.42)	(55,116.61)	(35,747.14)	(68,784.58)

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 Cost of Service Study
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Description	Ref	Name	Allocation Vector	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Line Power TO Primary LMPP	Large Power Line Power TO Transmission LMPT	Combination Off-Peak CWH
Manufactured Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		\$ 22,118	\$ 18,522	\$ 8,807	\$ 24,716	2,282
Production Winter Demand Costs				\$ 188,031	\$ 165,960	\$ 74,887	\$ 210,131	\$ 19,482
Customer Specific Assignment								
Production Winter Demand Residual		PPWDRA		\$ 188,031	\$ 165,960	\$ 74,887	\$ 210,131	\$ 19,482
Production Winter Demand Total		PPWDT		\$ 188,031	\$ 165,960	\$ 74,887	\$ 210,131	\$ 19,482
Production Winter Demand Allocator		PPWDT		\$ 0.00655	\$ 0.00578	\$ 0.00261	\$ 0.00733	\$ 0.00068
Production Residual Summer Demand Allocator		PPSDRA		\$ 18,921	\$ 17,145	\$ 7,557	\$ 21,582	\$ 3,672
Production Summer Demand Costs				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Customer Specific Assignment								
Production Summer Demand Residual		PPSDRA		\$ 18,921	\$ 17,145	\$ 7,557	\$ 21,582	\$ 3,672
Production Summer Demand Total		PPSDT		\$ 18,921	\$ 17,145	\$ 7,557	\$ 21,582	\$ 3,672
Production Summer Demand Allocator		PPSDT		\$ 0.00376	\$ 0.00353	\$ 0.00157	\$ 0.00454	\$ 0.00078
Storm Damage Allocator		SDALL		\$ 1,434,207.69	\$ -	\$ 659,189.16	\$ -	\$ 5,928,455.41
Distribution O&M								
Revenue Adjustment Allocators								
Remove ECR Revenues		ECRREV		\$ 134,630	\$ 104,245	\$ 86,770	\$ 134,140	\$ 12,483
Intangible Credit Allocator		INTCRE		\$ 6,037,275	\$ 5,308,889	\$ 2,374,931	\$ 6,707,778	\$ 610,834
Base Rate Revenue				\$ 4,571,340	\$ 3,502,884	\$ 2,251,007	\$ 4,508,050	\$ 420,875
Other Electric Revenue				\$ 2,282	\$ 1,808	\$ 875	\$ 2,158	\$ 196
Production related		RO1		\$ 7,504	\$ 6,594	\$ 3,085	\$ 8,112	\$ 825
Transmission related		RLTPT		\$ 112,112	\$ 96,368	\$ 46,085	\$ 121,201	\$ 13,850
Energy related		ELR1		\$ -	\$ -	\$ -	\$ -	\$ -
Customer related		CR1		\$ 188	\$ -	\$ 90	\$ -	\$ -
Distribution related		DL1		\$ 122,078	\$ 106,758	\$ 50,145	\$ 131,471	\$ 10,032
Total Allocator		OREV		\$ 7,100,868.92	\$ 5,421,114.82	\$ 2,937,713.35	\$ 6,623,522.27	\$ 874,439.05
Operation and Maintenance Less Fuel		OMLF		\$ -	\$ -	\$ -	\$ -	\$ -
Off-System Sales Allocator								
Off-System Sales				\$ 118,559	\$ 102,251	\$ 48,073	\$ 125,755	\$ 14,274
Less: Adjustment to Residuals Expenses				\$ (83,518)	\$ (73,005)	\$ (36,781)	\$ (86,160)	\$ (8,769)
Costs allocated on Energy to be reallocated, as RBPPT		Energy		\$ 74,740	\$ 65,586	\$ 30,828	\$ 80,637	\$ 9,153
Costs allocated on Energy reallocated on RBPPT		RBPPT		\$ (8,776)	\$ (7,439)	\$ (5,968)	\$ (5,513)	\$ 384
Net Adjustment				\$ 125,337	\$ 108,680	\$ 54,039	\$ 131,288	\$ 13,891
Off-System Sales Allocator		OSSALL		\$ 0.00009	\$ 0.00009	\$ 0.00001	\$ 0.00003	\$ 0.00003
Misc Service Revenue Allocator		MISCA		\$ 0.00672	\$ 0.00478	\$ 0.00639	\$ 0.00698	\$ 0.00298
Parit		RENTPA		\$ -	\$ -	\$ -	\$ -	\$ -
CSR Avoided Cost				\$ 4,732,562.84	\$ 3,755,226.81	\$ 1,610,606.24	\$ 4,478,543.27	\$ 405,372.00
Intangible Demands				\$ (14,612.51)	\$ (11,653.17)	\$ (5,580.82)	\$ (19,890.92)	\$ (1,236.88)
Avoided Cost per kW				\$ -	\$ -	\$ -	\$ -	\$ -
Avoided Cost				\$ -	\$ -	\$ -	\$ -	\$ -
Base Rate Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
VOT Revenue		VDTREV		\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Ref	Name	Allocation Vector	All Elctric School AES	Electric Space Heating Rider SS	Water Pumping M	Street Lighting SLL	Decorative Street Lighting Dec St L	Private Outdoor Lighting PO L	Outdoor Lighting C O L	Customer C O L	Special Contracts
Manufacturing Production Allocation												
Production Residual Winter Demand Allocator		PPWDRA		17,750	3,044	5,217	11,016	600	17,113	2,857	86,731	
Production Winter Demand Costs				150,804	25,881	44,354	93,652	5,353	145,480	22,584	737,321	
Customer Specific Assignment		PPWDRA		0								
Production Winter Demand Residual				150,804	25,881	44,354	93,653	5,353	145,480	22,584	737,321	
Production Winter Demand Total		PPWDT		150,804	25,881	44,354	93,653	5,353	145,480	22,584	737,321	
Production Winter Demand Allocator				0.00528	0.00090	0.00155	0.00328	0.00019	0.00507	0.00078	0	
Production Residual Summer Demand Allocator												
Production Summer Demand Costs		PPSDRA		28,439	4,878	4,827					120,090	
Customer Specific Assignment				0								
Production Summer Demand Residual				158,563	27,188	25,787					669,330	
Production Summer Demand Total		PPSDT		158,563	27,188	25,787					669,330	
Production Summer Demand Allocator				0.00665	0.00143	0.00136					0	
Storm Damage Allocator												
Distribution O&M		SOALL		4,273,406.61	820,962.42	1,720,418.86	8,425,715.25	593,253.87	6,819,897.11	1,085,755.84	1,521,060	
Revenue Adjustment Allocators												
Remove ECR Revenue		ECRREV		94,697	15,215	18,681	148,108	15,482	73,695	114,091	257,734	
Intermittible Credit Allocator		INTCHRE		6,291,021	1,077,282	1,423,631	1,801,214	108,561	2,633,385	459,478	28,554,124	
Base Rate Revenue				3,205,548	527,531	655,739	5,192,587	542,706	2,555,738	3,948,473	9,318,781	
Other Electric Revenue												
Revenue related				1,778	307	328	2,430	359	2,808	412	7,425	
Transmission related		PLPPT		7,164	1,229	1,483	3,387	137	3,722	578	32,751	
Energy related		PLPRT		107,038	16,359	22,308	35,616	2,047	55,607	8,632	489,313	
Customer related		CMY										
Distribution related		PLDIT		408	108	118	1,189	84	1,240	194	708	
Total allocator		OREV		116,388	20,693	24,245	41,632	2,637	63,377	9,817	529,897	
Operation and Maintenance Less Fuel		OMLF		831,519.95	193,055.44	210,497.77	2,572,481.84	275,151.78	1,632,584.59	261,423.39	2,735,864	
Off-System Sales Allocator												
Off-System Sales		FBPPT		110,361	18,893	22,882	37,275	2,130	57,870	8,984	505,637	
Less: Adjustment to Reallocate Expenses												
Costs allocated on Energy to be reallocated on FBPPT		Energy		(67,623)	(11,650)	(11,509)	(27,309)	(1,561)	(42,368)	(6,576)	(314,084)	
Costs allocated on Energy to be reallocated on FBPPT		FBPPT		70,864	12,159	14,672	23,981	1,988	37,107	5,761	324,227	
Net Adjustment				2,872	510	3,142	(3,408)	(185)	(6,256)	(816)		
Off-System Sales Allocator												
Off-System Sales Allocator		OSSALL		107,589	18,453	19,740	40,682	2,325	63,125	9,800	485,464	
Misc Service Revenue Allocator												
Rents		MISCA				0.000717	0.000903	0.000350	0.000093	0.000395	0.000064	
RENTA												
CSR Avoided Cost												
Intermittible Demands				3,725,472.67	642,024.58	864,887.58	5,294,845.59	790,213.10	6,083,977.49	862,569.03	15,369,340	
Avoided Cost per kW				(11,589.77)	(1,924.31)	(2,118.35)	(15,744.09)	(2,408.89)	(18,945.98)	(2,723.46)	(55,150)	
Avoided Cost												
Base Rate Revenue												
VDTRV												