



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: April 29, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-024**

**REQUEST:**

24. Please provide a detailed description of the nature and purpose of the Executive Lump Sum payments of \$50,318 that are included in the Forecasted Test Period. In addition, explain whether they are above-the-line expenses. Also, explain as to whether these Lump Sum payments are part of the executive incentive compensation costs that are listed in the response to AG-1-204.

**RESPONSE:**

The executive lump sum payments included in the Forecasted Test Period are for benefits which in the past were paid by the Company for the benefit of executives, and now are paid in cash to the executives in lieu of the benefits. \$49,969 is above-the-line expense and \$349 is below-the-line expense. These Lump Sum payments are not part of the executive incentive compensation costs listed in response to AG-DR-01-204.

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



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: April 29, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-025**

**REQUEST:**

25. With regard to the response to AG-1-219, please provide the nature and purpose of the following expense components in Account 921:
- a) Government Affairs expenses of \$1,934. Also, explain why these should be above-the-line Forecasted Test Period expenses.
  - b) Lobbying expenses of \$2,094. Also, explain why these should be above-the-line Forecasted Test Period expenses.
  - c) Regulatory Affairs expenses of \$1,362.
  - d) Corporate sponsorship expenses of \$40,120. Also, provide a listing of all sponsorship beneficiaries.
  - e) Association dues and fees of \$12,392. Also, provide a listing of all associations.

**RESPONSE:**

- a) These expenses are for Governmental Affairs activities which include meetings with elected officials for information and educational purposes, and civic activities such as board memberships / meetings.
- b) These expenses are for lobbying activities were incorrectly recorded as above-the-line expenses. These should have been charged below-the-line.
- c) These expenses are for Governmental Affairs activities as described in AG-DR-02-025(a).
- d) These corporate sponsorships were for the Great American Ball Park, Paul Brown Stadium and the Newport Aquarium were incorrectly recorded as above-the-line expenses. These should have been charged below-the-line.
- e) These expenses are for memberships in various professional associations. See response to AG-DR-02-026 for examples of the association dues that will likely be paid during the forecasted period.

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



**Attorney General Second Set Data Requests  
ULH&P Case No. 2005-00042  
Date Received: April 29, 2005  
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**AG-DR-02-026**

**REQUEST:**

26. Re. response to AG-1-217. The response indicates that the Forecasted Test Period association dues and fees in Account 930202 cannot be broken out by specific association dues component. Please provide a detailed breakout, in the same format and detail as per the response to AG-1-43 in the prior case, of the Account 930202 association dues and fees for the most recent 12-month period for which actual account bookings are available at this time.

**RESPONSE:**

See Attachment AG-DR-02-026.

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

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
INDUSTRY ASSOCIATION DUES  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2005

<u>Line No.</u>	<u>Description</u>	<u>Document Number</u>	<u>Accounting Period</u>	<u>Gas Amount</u>
1	Metropolitan Club	1300452000	200503	42.14
2	Grant Co Chamber of Commerce	4077802000	200408	143.05
3	Northern Ky Chamber Commerce	4709691000	200408	4,267.65
4	Pendleton Co	4813452000	200503	123.42
5	Kentucky Gas Assoc	7813452000	200503	2,500.00
6	Northern Ky Chamber Commerce	7863442000	200501	2,324.82
7	Metropolitan Club	8218842000	200502	52.25
8	Northern Ky Chamber Commerce	9132242000	200412	2,043.50
9	Pendleton Co	9248402000	200408	122.61
10	Kentucky Gas Assoc	9608622000	200408	2,500.00
11	Total Direct Charges			<u>14,119.44</u>
12				
13	Charges Allocated From Cinergy Services - Page 3			<u>59,610.61</u>
14				
15	Total Industry Association Dues			
16	Allocated To ULH&P Gas Operations			<u><u>73,730.05</u></u>

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
INDUSTRY ASSOCIATION DUES  
CHARGES ALLOCATED FROM CINERGY SERVICES CORP  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2005

Line No.	Description	Document Number	Accounting Period	Total Amount	ULH&P G&S
1	CFO Executive Board	6527452000	200503	42,300.00	1,305.06
2	Corrections For Center 02D		200407	819,288.00	11,000.91
3	Edison Electric Institute	0890022000	200407	122,893.00	1,650.13
4	Leadership Cinti Alumni Assoc	6062442000	200501	65.00	2.01
5	National Coal Council Inc	7674212000	200405	15,000.00	201.41
6	National Coal Council Inc	0622242000	200412	15,000.00	202.14
7	Natl Assoc of Manufacturers	4119042000	200412	65,505.00	882.73
8	R Duncan	1676602000	200404	1,676.40	22.51
9	Brian Davy	3147022000	200407	440.00	8.82
10	Financial Accounting Standards	7478512000	200406	60.50	1.21
11	Financial Accounting Standards	8542112000	200405	12,100.00	242.48
12	Public Company Accounting	0732112000	200405	48,300.00	967.93
13	Public Company Accounting	2478512000	200406	241.50	4.84
14	Edison Electric Institute	3074222000	200409	1,000.00	16.13
15	Democratic Leadership Council	2242922000	200409	25,000.00	1,288.40
16	New Democratic Network	5071522000	200408	0.00	(4.83)
17	The Ohio Forum	6447632000	200411	218.75	11.27
18	The Tax Council	4486232000	200410	2,100.00	108.23
20	HR Policy Association	6488902000	200404	5,500.00	109.18
21	HR Policy Association	6776042000	200412	9,500.00	188.59
22	NKIP Management Council	7656802000	200404	150.00	61.31
23	Society For Human Resource	6552222000	200407	160.00	2.57
24	Indiana Self-Insurers Assn Inc	8926642000	200502	275.00	6.35
25	Kentucky Self Insurers Assoc	1770922000	200409	300.00	6.18
26	National Council of	7826642000	200502	590.00	9.49
27	Employee Expense	9536922000	200408	270.00	4.36
28	Suzanne Steierman	9081522000	200408	170.00	2.73
29	Todd Carolan	0785452000	200503	285.00	8.11
30	Barry Blackwell	8245042000	200412	10,383.00	139.92
31	Assoc of Edison Illum Co. Inc	7019542000	200501	159,000.00	4,905.53
32	Business Roundtable	7080832000	200411	32,200.00	433.92
33	Cincinnati Business Committee	0757112000	200405	10,000.00	134.27
34	Harvard University	2798152000	200503	50,000.00	1,542.82
35	National Coalition On	9484442000	200501	20,000.00	617.05
36	Technology Network	1888412000	200406	15,000.00	201.41
37	The Aspen Institute	8701612000	200412	200,000.00	2,895.14
38	US Chamber of Commerce	0145122000	200412	12,429.04	167.49
39	World Economic Forum	0546591000	200412	25,352.83	341.85
40	World Economic Forum	3294642000	200502	28,290.42	811.12
41	World Economic Forum	5687442000	200502	1,000.00	28.48
42	Infl Energy Credit Assoc	9797042000	200412	750.00	4.01
43	RMG Financial Consulting Inc	0160902000	200404	15,000.00	241.26
44	Comm of Chief Risk Officers	7131022000	200407	15,000.00	241.26
46	Committee of Chief Risk	0523232000	200410	15,000.00	241.98
47	Infl Energy Credit Assoc	5687442000	200501	1,000.00	28.48
48	William Grealis	1016812000	200407	112.00	1.50
49	BPDA Cincinnati Chapter Inc	3106802000	200404	5,000.00	61.45
50	Leadership Cinti Alumni Assoc	4761442000	200501	65.00	1.43
51	Conference Board Inc	0095632000	200411	15,000.00	297.77
52	Conference Board Inc	4615542000	200501	3,500.00	80.86
53	Society For Human Resource	0034452000	200503	160.00	3.70
54	United Telecom Council	0494012000	200404	17,500.00	347.40
55	United Telecom Council	7179032000	200410	12,390.00	245.96
56	Bankers Club	4175822000	200409	106.25	2.11
57	Bankers Club	5942142000	200412	647.93	12.88
58	Bankers Club	8642632000	200411	75.00	1.49
59	Donna Guerrieri	9714922000	200409	180.00	3.18
60	Wendy Nepute	6833212000	200405	385.00	7.64
61	National Safety Council	9142422000	200408	4,893.65	99.95
62	Ohio Self Insurers Assoc	6511322000	200408	400.00	8.01
63	Arthur W Page Society	5711232000	200410	250.00	3.37
64	Ohio Citizens For The Arts	6900012000	200404	300.00	4.03
65	Samir Elia	2908922000	200409	890.00	3.89
66	American Gas Association	0555912000	200407	63,696.00	11,673.56
67	American Gas Association	2177832000	200411	66,180.00	12,124.18
68	Indiana Energy Association Inc	4084812000	200406	88.31	12.41
69	Indiana Energy Association Inc	8591902000	200404	456.03	82.86
70	Midwest Energy Association	7047632000	200412	12,237.52	2,241.91
71	American Legislative Exchange	3330242000	200412	7,000.00	303.24
72	Correcting Entry		200405	5,000.00	215.79
73	Kentucky Chamber of Commerce	7890322000	200408	3,710.00	160.12
74	Mepak Inc	4777132000	200410	150.00	60.90
75	Bankers Club	4939422000	200408	157.32	6.47
76	Kelly Henson	7106822000	200409	255.00	5.13
77	Cincinnati Chapter Of The Ohio	5287922000	200409	20.00	0.40
78	Holli Hansen	6837142000	200412	275.00	5.46
79	Bankers Club	7234022000	200407	171.40	3.40
80	Betsy Knowles	6279922000	200409	20.00	0.32
81	Betsy Knowles	6882352000	200503	20.00	0.57
82	Risk & Insurance Mgmt Soc Inc	7714632000	200411	545.00	8.79
83	VICIA	2478232000	200410	600.00	9.68
84	AABE Cincinnati Chapter	8816142000	200412	137.00	1.85
85	Julie McGehee	3997812000	200407	240.00	4.76
86	World at Work	0437032000	200409	210.00	4.17
87	World at Work	2437032000	200409	210.00	4.17
88	Collaborative For Positive	6246052000	200502	150.00	3.47
89	Bank One 0878-0000-3345	8844702000	200404	(75.00)	(3.03)
90	Beverly Bockraih	2171332000	200410	140.00	7.74
91	Beverly Bockraih	3882712000	200408	170.00	9.34
92	Beverly Bockraih	7385112000	200405	255.00	14.01
93	Safety Council of Southwestern	5250522000	200408	205.00	4.10
94	Committee of Chief Risk	6377442000	200501	15,000.00	303.45
95	Employer Health Care Alliance	6262832000	200411	7,500.00	148.88
96	Employer Health Care Alliance	9276332000	200410	500.00	9.93
97	IFRA	1872412000	200405	100.00	1.89
100				<u>2,043,881.85</u>	<u>58,610.81</u>
101	Total Allocated From Cinergy Services, Inc				





**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: April 29, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-027**

**REQUEST:**

27. In the response to AG-1-218, the Company indicates that the Forecasted Test Period above-the-line expenses include approximately \$30,000 of Governmental Affairs expenses. In this regard, please provide the following information:
- a) In which specific account are these expenses included?
  - b) If these expenses are anywhere included in the responses to AG-1-216, 217 or 219, indicate where this inclusion is reflected in these responses.

**RESPONSE:**

- (a) Accounts 920, 921 and 926.
- (b) \$1,934 of these expenses were included in the response to AG-DR-01-219 under the activity "GOVTAFFR."

The response to AG-DR-01-218 should have indicated that Governmental Affairs expense included in the Forecasted Test Period is approximately \$11,000. See the response to KyPSC-DR-03-057 for amounts by account.

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



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: April 29, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-028**

**REQUEST:**

28. In a number of AG-1 data requests, the AG asked for updated information based on actual results through 3/31/2005 and the Company responded that this information would be provided as soon as the Company's books are officially closed for March 2005. If at this time the books for March 2005 are officially closed, please provide the originally requested updates in the following AG-1 requests:

- a) AG-1-158
- b) AG-1-162b
- c) AG-1-164d
- d) AG-1-165b
- e) AG-1-166b
- f) AG-1-167c

**RESPONSE:**

- (a) See response to KyPSC-DR-01-030-Supplemental, a copy of which is attached.
- (b) See Attachment AG-DR-02-028(b), which updates ULH&P's responses to AG-DR-01-162(b).
- (c) See Attachment AG-DR-02-028(c), which updates ULH&P's responses to AG-DR-01-164(d).
- (d) ULH&P has not performed this analysis. ULH&P will make its accounting records available for inspection and copying at a mutually convenient date, subject to a mutually agreeable confidentiality agreement, if the Attorney General wishes to perform this analysis.
- (e) ULH&P has not performed this analysis. ULH&P will make its accounting records available for inspection and copying at a mutually convenient date, subject to a mutually agreeable confidentiality agreement, if the Attorney General wishes to perform this analysis.
- (f) ULH&P has not performed this analysis. ULH&P will make its accounting records available for inspection and copying at a mutually

convenient date, subject to a mutually agreeable confidentiality agreement, if the Attorney General wishes to perform this analysis.

Attachment AG-DR-01-159-Supplemental is a Total Company balance sheet as of March 31, 2005, as requested in AG-DR-01-159.

<b>WITNESS RESPONSIBLE:</b>	(a), (d) – (f)	William Don Wathen, Jr.
	(b) and (c)	Wendy L. Aumiller

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 TRIAL BALANCE  
 BALANCE SHEET AS OF MARCH 31, 2005

Account Number	Description	Total Company Amount	Gas Operations
101100	COMMON PLANT IN SERVICE	23,571,817.87	8,987,934.00
101200	Gas Plant in Service	192,369,196.81	192,369,197.00
101300	ELECTRIC PLANT IN SERVICE	256,692,632.44	0.00
106100	COMM COMP CONSTR NOT CLASS	93,006.06	35,463.00
106200	GAS COM CON NOT CLASS INTANGIB	67,616,960.39	67,616,960.00
106300	ELEC COMP CONSTR NOT CLASS	29,902,397.31	0.00
107000	CONSTRUCTION WORK IN PROG	9,706,599.76	2,206,310.00
107040	ELEC CONST OH LABOR Distributi	495,832.80	0.00
107050	ELEC CONST OH LABOR - Other	47,903.47	0.00
107080	ELEC CONST OH LABOR - Substati	(123,864.46)	0.00
107090	ELEC CONST OH LABOR - Transmis	38,460.49	0.00
107100	ELEC CONST OH LABOR - Gas	688,083.55	688,084.00
108100	COMMON ACC DEPR PROVISION	(2,517,792.33)	(991,003.00)
108101	Common Acc Depr COR	10,912.99	4,295.00
108200	GAS ACC DEPR PROVISION	(68,743,287.81)	(68,743,288.00)
108201	Gas Acc Depr COR	(14,896,676.92)	(14,896,677.00)
108300	ELECTRIC ACC DEPR PROVISION	(93,900,952.75)	0.00
108301	Electric Acc Depr COR	(18,802,558.71)	0.00
108410	RETIREMENT WORK IN PROGRESS	3,401,921.08	0.00
111100	COMMON ACC DEPR PROVISION	(7,574,829.72)	(2,981,453.00)
111200	GAS ACC DEPR PROVISION	(905,619.66)	(905,620.00)
111300	ELECTRIC ACC DEPR PROVISION	(1,110,089.33)	0.00
121700	NONUTILITY PROPERTY	18,591,765.47	0.00
122700	NONUTILITY ACC DEPR PROVISION	(5,343,449.23)	0.00
124060	PENDLETON COUNTY	1,000.00	0.00
124090	CAMPBELL CO BUSINESS DEVELOPME	1,500.00	0.00
124350	Investment - VEBA	567.87	0.00
131001	CASH ACCOUNT - PNC	8,705,825.82	4,190,114.00
131002	CASH ACCOUNT - FIFTH THIRD	28,613.50	13,772.00
131005	CASH ACCOUNT - HUNTINGTON	570,012.66	274,347.00
135110	WORKING FUNDS	2,500.00	1,203.00
142020	CUST ACCTS REC - UTILITY SERVI	40,985,363.27	10,614,799.00

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 TRIAL BALANCE  
 BALANCE SHEET AS OF MARCH 31, 2005

Account Number	Description	Total Company Amount	Gas Operations
142100	A/R - Government Assistance	222,127.00	106,910.00
142120	Reserve Capacity - A/R	6,500.00	3,128.00
142610	CUST ACCTS REC - PAYMENT PROT	456.33	220.00
142710	CUST ACCTS REC -ENERGY DIVER R	146,813.06	70,661.00
142720	CUST ACCTS REC - TEMPORARY ELE	8,375.00	0.00
142800	ACCTS REC - WMS AR SYSTEM	554,811.09	267,031.00
142830	ACCTS REC - MERCHG-JOBING-CON	160,310.66	77,158.00
142950	SALE OF ACCOUNTS RECEIVABLE	(41,207,490.27)	(19,833,165.00)
143100	OTHER ACCTS REC - MISCELLANEOU	7,501.41	3,610.00
143150	OTHER ACCTS REC - MISC NONUTIL	53,170.60	0.00
143210	OTHER ACCTS REC - EMPLOYEES PA	791.64	381.00
143350	A/R DAMAGE & CLAIMS - GAS	31,588.11	31,588.00
143990	MISC A/R- Fitness Center	(15,597.58)	(7,507.00)
144000	ACC PROV UNCOLL ACCTS-CUST UTI	(5,942.08)	(2,860.00)
145010	NOTES REC FROM CG&E	1,565,119.98	753,292.00
145100	NOTES REC MONEY POOL - PSI ENERGY	2,784,213.44	1,340,042.00
145890	Notes Rec RP Cin Receivables	10,930,557.59	5,260,877.00
146100	ACCTS REC FROM PSI ENERGY	451,939.52	217,518.00
146620	ACCTS REC FRO WHOLESALE POWER	10.00	5.00
146630	ACCT RECV FOR CINERGY TECHNOLO	13.23	6.00
146641	A/R fr Cinergy Solutions	20,109.60	9,679.00
146651	Accts Rec from Vestar	5,750.00	2,767.00
146771	Accts Rec - Cin Ventures LLC	134,703.56	64,833.00
151760	Fuel Stock - Constance Liq Prop	1,853,530.65	1,853,531.00
154090	PLT MATERIALS & SUPPLIES - GAS	150,345.41	150,345.00
154100	PLT MATERIALS & SUPPLIES - COM	15,447.62	6,429.00
154110	PLT MATERIALS & SUPPLIES - ELE	152,409.89	0.00
154300	M&S FUELS AND MISC	52,097.63	21,683.00
154410	MINOR MATERIAL	35,386.54	0.00
163000	STORES EXPENSE UNDISTRIBUTED	(8,475.68)	(4,318.00)
164110	GAS STORD UNDRGRND CRRNT COLUM	1,800,562.52	1,800,563.00
165210	Prepay-Pub Utly Comm Assessmnt	142,385.18	47,372.00

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 TRIAL BALANCE  
 BALANCE SHEET AS OF MARCH 31, 2005

Account Number	Description	Total Company Amount	Gas Operations
172910	OTHER MISC RENTS REC - POLE CT	600.50	0.00
173000	ACCRUED UTILITY REVENUE - ELEC	7,812,000.00	0.00
173110	ACCRUED UTILITY REVENUE - GAS	6,963,000.00	6,963,000.00
173150	GAS TRANS - UNBILLED	107,000.00	107,000.00
173950	ACCOUNTS RECEIVABLE SOLD	(14,882,000.00)	(3,854,289.00)
181080	UNAMRT DBT EXP-7 875DEB9/15/09	77,863.37	37,476.00
181250	UNAMRT DBT EXP- 6 5 DEB DUE 4/	42,791.61	20,596.00
181260	UNAMRT DBT EXP-6 5 DEB TREAS H	(110,806.49)	(53,331.00)
181400	Unamrt DbtExp 5 0 Deb 12/15/14	397,267.10	191,205.00
181620	UNAMRT DBT EXP- 7 65 HEDGE 7 1	615,801.76	296,385.00
182300	REG ASSET - FAS 109	35,036,054.50	16,862,853.00
182376	Deferred Project Costs	582,589.70	280,400.00
182400	DEFERRED DSM COSTS	269,724.85	129,819.00
182510	WORK FORCE REDUCTION - ELECTRI	1,530,917.00	0.00
182910	ULH&P LERP Delayed Cash Costs	124,148.00	124,148.00
182950	ULH&P 2005 Gas Rate Case	67,231.11	67,231.00
182970	ULH&P AMRP Study Costs	218,940.00	218,940.00
184100	FRINGE BENEFITS CLEARING	(77,238.03)	(41,508.00)
184410	TRANSPORTATION EXPENSES MP&AT	(14,757,255.29)	(7,930,549.00)
184420	TRANSPORTATION EXPENSES CLEAR	1,004,750.73	539,953.00
184430	TRANSPORTATION FIXED EXP CLEAR	13,917,671.09	7,479,356.00
184600	INDIRECT LABOR CLEARING - NON-	(34,635.13)	(18,613.00)
184610	INDIRECT LABOR CLEARING - UNIO	274,038.35	147,268.00
185000	TEMPORARY FACILITIES	(128,996.67)	0.00
186030	MISC DEFER DEB-CUSTOMER CHOICE	5,529.44	0.00
186050	EDBU MISCELLANEOUS DEFERRED DE	29,018.27	13,966.00
186455	DEFERRED COST - MERCHANT PLNTS	709.98	0.00
186625	Intang Asset FAS87-Qual Pensio	1,485,456.00	714,950.00
186630	INTAG ASSET ASSOC WITH MISC RE	20,613.00	9,921.00
186730	BOND EXP - Issue Dec 2004	(41,315.26)	(19,885.00)
186750	2004 Accum Exp Shelf Registr	17,192.34	8,275.00
186910	JOURNAL ENTRY REJECTS - CORP A	(552.05)	(266.00)



THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 TRIAL BALANCE  
 BALANCE SHEET AS OF MARCH 31, 2005

Account Number	Description	Total Company Amount	Gas Operations
189100	UNAMRT LOSS REAQUIRD DEBT-10 2	595,686.00	286,704.00
189110	UNAMRT LOSS REAQUIRD DEBT-10 2	585,375.00	281,741.00
189120	UNAMRT LOSS REAQUIRD DEBT- 9 7	954,693.00	459,494.00
189130	UNAMRT LOSS REAQUIRD DEBT- 9 5	138,204.00	66,518.00
190070	ACC DEF FIT-OFFSITE GAS STRGE	1,838,358.89	1,838,359.00
190071	ACC DEF FIT- ITC FAS109	1,671,737.00	501,354.00
190079	ACC DEF FIT-RTREES SUP PEN-GAS	334.00	334.00
190081	ACC DEF FIT-SUPPL PENSION-ELEC	8,378.00	0.00
190085	ACC DEF FIT - MIN PENSION LIAB	692,394.67	0.00
190090	ACC DEF FIT-PENSION EXPENSE-GA	994,071.52	994,072.00
190100	ACC DEF FIT-PENSION EXPENSE-EL	1,045,789.94	0.00
190110	ACC DEF FIT-UNCOLLECTIBLE ACCT	(14,910.12)	(14,910.00)
190111	ACC DEF FIT-401 K INCENT - GAS	(29,798.95)	(29,799.00)
190112	ACC DEF FIT-401 K INCENT - ELE	7,156.00	0.00
190120	ACC DEF FIT-UNCOLLECTIBLE ACCT	16,785.17	0.00
190130	ACC DEF FIT-POST RET BEN-GAS	115,679.57	115,680.00
190140	ACC DEF FIT-POST RET BEN- LIFE	120,400.87	0.00
190150	ACC DEF FIT-VAC PAY ACCRUAL-GA	139,349.32	139,349.00
190160	ACC DEF FIT-VAC PAY ACCRUAL-EL	232,629.40	0.00
190170	ACC DEF FIT-POST RET HLTH CARE	449,246.43	449,246.00
190180	ACC DEF FITPOST RET HLTH CARE-	467,581.58	0.00
190190	ACC DEF FIT-TRUCK STOCK-GAS	49,825.00	49,825.00
190200	ACC DEF FIT- TRUCK STOCK-ELEC	34,876.00	0.00
190210	ACC DEF FIT-NET OF TAX DIFF-FA	(751,254.79)	(225,301.00)
190217	ACC DEF FIT - MGB HAZ CLEANUP	649,027.82	0.00
190225	ACC DEF FIT-Nat gas in transit	11,532.00	11,532.00
190230	ACC DEF FIT-POST EMP BEN-GAS-F	65,398.03	65,398.00
190240	ACC DEF FIT-POST EMP BEN- ELEC	68,063.67	0.00
190250	ACC DEF FIT-INJURIES & DAMAGES	47,260.10	47,260.00
190260	ACC DEF FIT- INJURY & DAMAGES	110,401.19	0.00
190270	ACC DEF FIT-HOSP & MEDICAL EXP	46,796.14	46,796.00
190280	ACC DEF FIT-HOSP & MEDICAL EXP	47,912.12	0.00

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Account Number	Description	Total Company Amount	Gas Operations
190310	ACC DEF FIT-INCENTIVE PLAN-GAS	89,639.27	89,639.00
190311	ACC DEF FIT - METER & TRANSFOR	(1,327,168.04)	(1,327,168.00)
190312	ACC DEF FIT-Meters & Trans-Gas	(310,977.90)	(310,978.00)
190320	ACC DEF FIT-INCENTIVE PLAN-ELE	140,510.10	0.00
190321	ACC DEF FIT - METER & TRANSFOR	(818,124.37)	0.00
190333	ACC DEF SIT - METER & TRANSFOR	(237,709.85)	0.00
190350	ACCUM DEFERRED INCOME TAX	145.00	0.00
190415	DEF FIT - ANTHEM GRANTOR TRUST	(12,248.21)	(6,052.00)
190579	ACC DEF SIT-PROPANE SUP PEN-GAS	84.00	84.00
190580	ACC DEF SIT-PROPANE TAX CAP IN	(14.00)	(14.00)
190581	ACC DEF SIT-SUPPL PENSION-ELEC	2,153.00	0.00
190585	ACC DEF SIT - MINIMUM PENSION	178,112.11	0.00
190590	ACC DEF SIT-PENSION EXPENSE-GA	137,789.86	137,790.00
190600	ACC DEF SIT-PENSION EXPENSE-EL	111,196.01	0.00
190610	ACC DEF SIT-UNCOLLECTIBLE ACCT	(3,812.44)	(3,812.00)
190611	ACC DEF SIT - 401 K - GAS	(7,723.39)	(7,723.00)
190612	ACC DEF SIT - 401 K - ELECTRIC	1,780.00	0.00
190620	ACC DEF SIT-UNCOLLECTIBLE ACCT	4,386.98	0.00
190630	ACC DEF SIT-POST RET BEN-GAS	29,785.29	29,785.00
190640	ACC DEF SIT -POST RET BEN-LIFE	31,000.61	0.00
190650	ACC DEF SIT-VAC PAY ACCRUAL-GA	36,415.88	36,416.00
190660	ACC DEF SIT-VAC PAY ACCRUAL-EL	60,406.18	0.00
190670	ACC DEF SIT-POST RET HLTH CARE	115,089.80	115,090.00
190680	ACC DEF SIT-POST RET HLTH CARE	119,787.88	0.00
190690	ACC DEF SIT-TRUCK STOCK-GAS	12,817.00	12,817.00
190700	ACC DEF SIT-TRUCK STOCK-ELEC	8,971.00	0.00
190717	ACC DEF SCNIT -MGB HAZ CLEANUP	165,147.31	0.00
190725	ACC DEF SIT-Nat gas in transit	2,947.00	2,947.00
190730	ACC DEF SIT-POST EMP BEN-GAS-F	16,716.52	16,717.00
190740	ACC DEF SIT -POST EMP BEN-ELEC	17,400.76	0.00
190750	ACC DEF SIT-INJURIES & DAMAGES	11,810.58	11,811.00
190760	ACC DEF SIT- INJURY & DAMAGES	31,172.22	0.00

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Account Number	Description	Total Company Amount	Gas Operations
190770	ACC DEF SIT-HOSP & MEDICAL-GAS	12,038.35	12,038.00
190780	ACC DEF SIT - HOSP & MED EXPS	12,325.31	0.00
190810	ACC DEF SIT-INCENTIVE PLAN-GAS	23,068.57	23,069.00
190820	ACC DEF SIT-INCENTIVE PLAN-ELE	36,148.78	0.00
190850	ACCUM DEFERRED INCOME TAX	2,101.00	0.00
190915	DEF SIT - ANTHEM GRANTOR TRUST	(3,150.74)	(1,557.00)
190970	ACC DEF SIT-OFFSITE GAS STRGE	472,869.00	472,869.00
191400	UNRECOVERD PURCH GAS COST	3,213,436.14	3,213,436.00
191800	UNREC PURCH GAS COST - UNBILLE	(5,004,612.00)	(5,004,612.00)
201000	COMMON STOCK ISSUED	(8,779,995.00)	(3,493,033.00)
207000	PREMIUM ON CAPITAL STOCK COMMO	(18,838,945.93)	(7,494,886.00)
208000	DONAT RCVD FRM STCKHL TAX	(4,772,609.00)	(1,898,735.00)
211110	PAID IN CAPITAL - SHARES AVER	156,194.18	62,140.00
216000	UNAPPROPRIATED RETND ERNG BAL	(167,756,999.31)	(83,543,073.00)
219100	OCI- Minimum Pension Liability	25,255.00	10,047.00
219101	OCI-Min Pension Liab -Fed Tax	(8,109.38)	(3,226.00)
219102	OCI- Min Pension Liab-State Tx	(2,086.06)	(830.00)
219103	OCI-Min Pension Liab-Qual Plan	2,131,066.00	847,823.00
219104	OCI-Min Pen Liab-Fed Tax Qual	(684,285.29)	(272,236.00)
219105	OCI-Min Pen Liab-State Tx-Qual	(176,026.05)	(70,030.00)
224080	7 875 SR UNSEC DEB DUE 9/15/09	(20,000,000.00)	(7,956,800.00)
224250	6 5 DEBENTURES DUE 04/30/08	(20,000,000.00)	(7,956,800.00)
224400	5 0 Debentures due 12/15/14	(40,000,000.00)	(15,913,600.00)
224950	OTHER LT UNSCD DEBNTRS 7 65 7-	(15,000,000.00)	(5,967,600.00)
226080	UNAMRT DIS - 7 875 DEB 9/15/09	22,995.37	9,148.00
226250	UNAMRT DIS ULH&P 6 5 DB DUE 4/	52,222.54	20,776.00
226400	Unamort Disc 5 0 Deb 12/15/14	367,423.61	146,176.00
226620	UNAMRT DIS ULH&P 7 65 DUE 7	200,236.16	79,662.00
227010	NONCURRENT CAPITAL LEASE-METER	(7,974,062.37)	(3,172,401.00)
228200	I & D PUBLIC - GAS PROVISION	(146,799.32)	(146,799.00)
228300	RES-FAS 106 LIFE POSTRETM BEN	(1,259,440.80)	(676,823.00)
228380	RES-FAS 106 MED/DEN POSTREMT B	(4,955,012.60)	(2,662,824.00)

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228390	RES-FAS 112 POSTEMPLOYMENT BEN	(117,979.92)	(63,402.00)
228395	RES-FAS 112 POSTEMP BEN WRKCOMP	(255,306.00)	(137,201.00)
228440	Reserve - MGP Sites FERC 228	(2,019,333.88)	(2,019,334.00)
228600	I & D PUBLIC - ELECTRIC PROVIS	(346,874.17)	0.00
232000	PAYABLE FOR 401 K INCENTIVE M	(16,004.24)	(7,703.00)
232002	Profit Sharing Pay Balncd Pens	(1,254.00)	(604.00)
232050	A/P PURCHASED GAS	(11,493,362.37)	(5,531,755.00)
232110	A/P EXCLUDING CCD-CD	(182,341.68)	(87,761.00)
232140	UNVOUCHERED STOCK MATERIALS RE	(26,896.24)	(12,945.00)
232310	ACCRUED PAYROLL	(632,337.96)	(304,344.00)
232320	A/P WINTERCARE	(1,729.68)	(832.00)
232354	FSA-DEPENDENT CARE 2001	(100.00)	(48.00)
232355	FSA-MEDICAL	2,666.55	1,283.00
232376	FSA - Health Care	431.73	208.00
232610	A/P UTILITY BILL INSURANCE	(382.14)	(184.00)
232690	DEDUCT FOR EMP CONTR - 401K PL	47,292.40	22,762.00
232710	DED FOR PURCH OF U S SAVINGS	(312.50)	(150.00)
232795	A/P MISO Transmission Exp RB	(125,908.91)	(60,600.00)
232880	UNION EMPLOYEE INCENTIVE PLAN	(77,695.91)	(37,395.00)
232920	A/P ANNUAL INCENTIVE PLAN	(67,270.11)	(32,377.00)
234010	ACCTS PAY TO CG&E	(17,559,129.15)	(8,451,209.00)
234500	ACCTS PAY TO CINERGY SERVICES	(1,994,846.96)	(960,120.00)
234800	ACCTS PAY TO CINERGY CORP	(150,773.90)	(72,567.00)
235000	CUSTOMER DEPOSITS	(3,661,590.03)	(1,472,325.00)
236050	ACCRUED FIT - CURRENT YEAR	(3,065,284.87)	(2,729,943.00)
236060	ACCRUED FIT - PRIOR YEAR	3,191,975.86	2,842,774.00
236099	ACC FIT - OTHER	237,406.00	211,434.00
236150	ACCRUED FICA TAXES	336,961.49	300,098.00
236160	ACCR KY INCOME TAX - PRIOR YEA	(2,123,744.00)	(1,891,406.00)
236280	ACCRUED KENTUCKY PROPERTY TAXE	(1,149,285.12)	(1,023,553.00)
236300	ACCRUED WEST VIRGINIA PROP TAX	(23,095.74)	(20,569.00)
236320	ACCR KENTUCKY INC TAX - CURR	(1,020,132.00)	(908,530.00)

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236510	ACCRUED INDIANA SALES AND USE	(5,094.72)	(4,537.00)
236520	ACCRUED OHIO SALES AND USE TAX	(27,241.60)	(24,261.00)
236530	ACCRUED KENTUCKY SALES AND USE	(9,118.60)	(8,121.00)
236560	KY SALES TAX REFUNDS	85,482.52	76,131.00
237080	INT ACCRUED- 7 875 DEB 9/15/09	(65,625.00)	(31,585.00)
237250	INT ACCRUED-6.5 DEBENTURES 4/	(541,666.55)	(260,704.00)
237300	INT ACCRUED- CUSTOMER SERV DEP	(84,923.12)	(40,873.00)
237350	INT ACCRUED- UNSCD DEBNTRS 7 6	(239,062.50)	(115,061.00)
237400	Accr Int 5 0 Deb 12/15/14	(648,703.70)	(312,221.00)
241010	EMPLOYEES FED INS CONTR TAXES	347,237.43	147,506.00
241020	EMPLOYEES FIT WITHHELD	698,905.82	296,895.00
241050	CAMPBELL COUNTY SCHOOL TAX W/H	(95,999.21)	(40,780.00)
241060	KENTON COUNTY SCHOOL TAX W/H	(235,228.54)	(99,925.00)
241070	PENDLETON SCHOOL TAX W/H	(7,945.46)	(3,375.00)
241080	OHIO STATE INCOME TAX WITHHELD	(4,720.21)	(2,005.00)
241100	KENTUCKY STATE INC TAX WITHHELD	(19,985.99)	(8,490.00)
241110	TAX COLLECTIONS PAYABLE	(368,437.17)	(156,512.00)
241120	BOONE CO SCHOOL TAX W/H	(349,031.70)	(148,269.00)
241130	WILLIAMSTOWN SCHOOL TAX W/H	(2,787.12)	(1,184.00)
241140	LUDLOW SCHOOL TAX W/H	(14,923.85)	(6,340.00)
241150	GRANT CO SCHOOL TAX W/H	(18,061.87)	(7,673.00)
241160	GALLATIN SCHOOL TAX W/H	(3,977.59)	(1,690.00)
241170	BEECHWOOD SCHOOL TAX W/H	(20,222.17)	(8,590.00)
241180	FT THOMAS KY SCHOOL TAX W/H	(49,987.41)	(21,235.00)
241190	ERLANGER/ELSM KY SCHL TAX W/H	(47,869.19)	(20,335.00)
241200	CITY OF WILDER FRANCHISE TAX WH	(9,881.35)	(4,198.00)
241210	INDIANA STATE INCOME TAX WITHH	(1,118.20)	(475.00)
241220	COUNTY INCOME TAX DEARBORN CTY	(64.47)	(27.00)
241400	BELLEVUE FRANCHISE FEE W/H	(22,235.23)	(9,446.00)
241410	COVINGTON FRANCHISE FEE W/H	(160,061.38)	(67,994.00)
241420	DAYTON FRANCHISE FEE W/H	(16,432.89)	(6,981.00)
241430	FORT THOMAS FRANCHISE FEE W/H	(2,513.76)	(1,068.00)

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241440	GLENCOE FRANCHISE FEE W/H	(261.10)	(111.00)
241450	LATONIA LAKES FRANCHISE FEE W/	(1,365.75)	(580.00)
241460	NEWPORT FRANCHISE FEE W/H	(65,042.35)	(27,630.00)
241470	TAYLOR MILL FRANCHISE FEE W/H	(11,420.56)	(4,851.00)
241480	SOUTHGATE FRANCHISE FEE W/H	(2,892.54)	(1,229.00)
241490	Woodlawn Franchise Fee	(599.52)	(255.00)
241900	TAX COL PAY - CINGY & COL	(593.30)	(252.00)
241920	TAX COL PAY - OHIO MUNIS	(303.05)	(129.00)
241930	TAX COLL PAY - KENTUCKY MUNIS	(30,729.62)	(13,054.00)
242380	Retirement Bank Accrual	(628,385.09)	(337,694.00)
242850	Vacation Entitlement Reserve	(609,000.80)	(327,277.00)
242950	CLAIMS RES - RETIREE MEDICAL	(40,772.16)	(21,911.00)
242955	CLAIMS RES - ACTIVE MEDICAL	(224,834.94)	(120,826.00)
242970	CLAIMS RESERVE - ACTIVE DENTAL	(26,892.81)	(14,452.00)
242975	CLAIMS RES - RETIREE DENTAL	(2,449.44)	(1,316.00)
243010	CURRENT CAPITAL LEASE - METERS	(929,814.11)	(499,682.00)
252050	GAS CONTRIBUTIONS POST 1992	(2,637,947.32)	(2,637,947.00)
253130	GAS REFUNDS & RECONCIL ADJUST	(112,278.20)	(112,278.00)
253270	SUPPLEMENTAL PENSION-EXCESS PL	(46,364.24)	(24,916.00)
253320	ENERGY GIFT CERTIFICATES	(1,550.00)	(833.00)
253440	ADD MIN LIAB - MRP EXCESS PENS	(45,868.00)	(24,649.00)
253870	PENSION COST ADJUSTMENT	(8,390,997.75)	(4,509,322.00)
253875	Pension Cost Adj-FAS87-Qualifi	(3,616,522.00)	(1,943,519.00)
253915	MISC DEFERRED CREDITS	4,679.99	2,515.00
254300	OTHER REG LIABILITY - SFAS 109	(32,682,477.77)	(9,801,475.00)
255030	ACCUM DEFERRED INCOME TAX	(1,499,955.00)	(1,499,955.00)
255040	ACCUM DEFERRED INCOME TAX	(1,083,661.00)	0.00
282010	ACC DEF FIT-LIB DEPR-UTIL OPER	(23,479,671.23)	(23,479,671.00)
282020	ACC DEF FIT-LIB DEPR-UTIL OPER	(25,086,133.86)	0.00
282110	ACC DEF FIT-TAX INTEREST CAP-G	291,912.87	291,913.00
282120	ACC DEF FIT-TAX INTEREST CAP-E	673,458.26	0.00
282130	PROPERTY TAX - ELEC - FIT	126,638.36	0.00

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282140	ACC DEF FIT-CIAC-GAS	(18,324.64)	(18,325.00)
282150	ACC DEF FIT-CIAC-ELEC	1,613,468.36	0.00
282170	ACC DEF FIT-AFUDC-GAS	(132,061.65)	(132,062.00)
282171	ACC DEF FIT-N-C Ovhd - Gas	(310,142.17)	(310,142.00)
282172	ACC DEF FIT-Plant Misc Gas	(253,494.26)	(253,494.00)
282180	ACC DEF FIT-AFUDC-ELEC	(520,983.97)	0.00
282181	ACC DEF FIT-N-C Ovhd - Elec	(453,197.30)	0.00
282182	ACC DEF FIT-Plant Misc Elec	(588,234.12)	0.00
282190	ACC DEF FIT-AFUDC-NONUTILITY	(98,172.61)	0.00
282250	ACC DEF FIT-FAS 109	(6,115,578.00)	(2,953,824.00)
282254	ACC DEF FIT-AFUDC -CWIP FAS109	(10,269.00)	(4,960.00)
282260	ACCUM DEFERRED INCOME TAX	223,721.74	223,722.00
282270	ACCUM DEFERRED INCOME TAX	249,164.05	0.00
282334	ACC DEF FIT - KY INC TAX -ELEC	(721.26)	0.00
282335	ACC DEF FIT - KY INC TAX - GAS	0.36	0.00
282336	ACC DEF FIT - KY INC TAX - N/U	0.68	0.00
282337	ACC DEF FIT - SEC 174 - ELEC	(1,701,070.34)	0.00
282338	ACC DEF FIT - SEC 174 - GAS	(20,492.94)	(20,493.00)
282339	ACC DEF FIT - Gas Rate Case	(91,990.42)	(91,990.00)
282343	ACC DEF FIT-Red in Force - Gas	(441,052.66)	(441,053.00)
282350	ACCUM DEFERRED INCOME TAX	75,357.05	0.00
282510	ACC DEF SIT-LIB DEPR-UTIL OPER	(4,715,431.19)	(4,715,431.00)
282520	ACC DEF SIT-LIB DEPR-UTIL OPER	(5,153,743.11)	0.00
282610	ACC DEF SIT-TAX INTEREST CAP-G	74,137.88	74,138.00
282620	ACC DEF SIT-TAX INTEREST CAP-E	167,595.62	0.00
282630	PROPERTY TAX - ELEC - SIT	32,537.11	0.00
282640	ACC DEF SIT-CIAC-GAS	3,109.23	3,109.00
282650	ACC DEF SIT-CIAC-ELECTRIC	389,535.70	0.00
282670	ACC DEF SIT-AFUDC-GAS	(32,468.68)	(32,469.00)
282671	ACC DEF SIT-N-C Ovhd - Gas	(79,374.42)	(79,374.00)
282672	ACC DEF SIT-Plant Misc Gas	(50,481.33)	(50,481.00)
282680	ACC DEF SIT-AFUDC-ELECTRIC	(128,119.65)	0.00

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282681	ACC DEF SIT-N-C Ovhd - Elec	(116,057.49)	0.00
282682	ACC DEF SIT-Plant Misc Elec	(105,297.03)	0.00
282690	ACC DEF SIT-AFUDC-NONUTILITY	(25,223.42)	0.00
282750	ACC DEF SIT-FAS 109	2,851,788.06	1,377,414.00
282837	ACC DEF SIT - SEC 174 - ELEC	(437,351.95)	0.00
282838	ACC DEF SIT - SEC 174 - GAS	(5,262.29)	(5,262.00)
282839	ACC DEF SIT - Gas Rate Case	(23,378.11)	(23,378.00)
282843	ACC DEF SIT-Red in Force - Gas	(113,522.02)	(113,522.00)
282850	ACCUM DEFERRED INCOME TAX	19,595.26	0.00
282860	ACCUM DEFERRED INCOME TAX	57,432.00	57,432.00
282870	ACCUM DEFERRED INCOME TAX	63,964.32	0.00
283030	ACC DEF FIT-UNRECOV PURCH GAS	(800,421.74)	(800,422.00)
283099	ACC DEF FIT-AUDIT CARRYOVER	189,481.00	0.00
283150	ACC DEF FIT-CIS CAPITALIZED-GA	134.99	135.00
283160	ACC DEF FIT-CIS CAPITALIZED-EL	211.14	0.00
283300	ACC DEF FIT-LOSS HEDG TRANS 6	(144,147.09)	(144,147.00)
283310	ACC DEF FIT-LOSS HEDG TRANS 6	(189,295.37)	0.00
283320	ACC DEF FIT - Project CALEB	(187,368.08)	0.00
283350	ACC DEF FIT-UNBILLED REV FUEL-	1,596,748.79	1,596,749.00
283510	ACC DEF FIT - DSM PROGRAM COST	(80,954.92)	0.00
283730	ACC DEF FIT-LOSS R/A DEBT 1ST	(89,502.71)	(89,503.00)
283740	ACC DEF FIT-LOSS R/A DEBT 1ST	(117,536.06)	0.00
283780	ACC DEF FIT-LOSS R/A DEBT GAS	(81,927.66)	(81,928.00)
283790	ACC DEF FIT-LOSS R/A DEBT-ELEC	(107,537.10)	0.00
284030	ACC DEF SIT-UNRECOV PURCH GAS	(365,650.48)	(365,650.00)
284150	ACC DEF SIT-CIS CAPITALIZED-GA	(84,027.73)	(84,028.00)
284160	ACC DEF SIT-CIS CAPITALIZED-EL	54.31	0.00
284300	ACC DEF SIT-LOSS HEDG TRANS 6	(37,080.49)	(37,080.00)
284310	ACC DEF SIT-LOSS HEDG TRANS 6	(48,694.91)	0.00
284320	ACC DEF SIT - Project CALEB	(47,359.65)	0.00
284350	ACC DEF SIT-UNBILLED REV FUEL-	450,959.16	450,959.00
284510	ACC DEF SIT - DSM PROGRAM COST	(36,840.58)	0.00



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284730	ACC DEF SIT-LOSS R/A DEBT 1ST	(23,024.13)	(23,024.00)
284740	ACC DEF SIT-LOSS R/A DEBT 1ST	(30,235.07)	0.00
284780	ACC DEF SIT-LOSS R/A DEBT-GAS	(21,346.34)	(21,346.00)
284790	ACC DEF SIT-LOSS R/A DEBT-ELEC	(28,019.42)	0.00
		(0.00)	0.00

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401492	Ed Nonreg Charges -Non Labor	625,127.19	50.00	632,183.77	672,582.06	651,595.21
403200	Gas Depreciation Expense	741,064.02	628,474.71	745,195.49	768,997.14	750,115.05
403300	Electric Depreciation Expense	67,279.53	744,755.87	67,422.44	67,440.59	67,440.60
404200	Amortization Limited Term Gas	109,415.47	67,279.50	109,304.38	109,309.13	109,309.15
404300	Amortization Limited Term Elec	130,500.00	109,415.44	130,500.00	(607,500.00)	130,500.00
408140	Kentucky Property Tax - Gas	187,833.00	187,833.00	187,833.00	(874,167.00)	187,833.00
408150	Kentucky Property Tax - Electr	2,500.00	2,500.00	2,500.00	(64,173.00)	
408200	West Virginia Property Tax - Gas	5,256.22	(1,452.05)	38,226.07	5,953.62	4,646.93
408220	Soc Sec Taxes-Below The Line	275.00				
408230	West Virginia License Tax					
408390	Ohio Franchise Tax - Non-Utility	44,597.37	45,297.61	47,411.25	39,913.66	42,385.11
408410	Social Security Taxes	41,681.44	41,765.52	47,311.73	42,870.78	47,654.16
408419	Social Security Taxes		8.46		(211.68)	0.31
408480	Indiana Highway Use -Gas		12.87			0.46
408490	Indiana Highway Use - Electric					
408500	Federal Hwy Use Tax - Gas			3,426.00	(98.31)	17.44
408510	Federal Hwy Use Tax - Electric			5,164.00	(418.91)	26.54
408520	Ohio Highway Use - Gas		41.16			805.55
408530	Ohio Highway Use - Electric		62.61			1,225.58
408540	Kentucky Highway Use - Gas		658.07		(325.80)	256.79
408550	Kentucky Highway Use - Electric		1,001.21		(53.99)	
408591	Highway Taxes-Misc States					
408670	City of Cinti Earned Inc- Elec		9,498.82	8,204.33	2,284.97	8,109.95
408740	Sales and Use Tax Expense	472,835.00	312,848.00	116,443.00	602,194.00	564,634.00
409100	Federal Income Taxes	128,100.00	85,279.00	42,446.00	126,787.00	145,151.00
409140	General Taxes	(264,339.00)	(380,055.00)	(239,940.00)	(1,796,817.00)	247,823.00
409200	Federal Income Taxes	(27,160.00)	(64,335.00)	(29,381.00)	(414,168.00)	108,467.00
409240	Kentucky Income Taxes	(119,381.00)	(61,657.00)	(104,205.00)	(109,698.00)	(248,466.00)
409900	Federal Income Taxes	8,485.00	23,561.00	11,524.00	13,885.00	(26,923.00)
409940	Kentucky Income Taxes					

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409980	Taxes Alloc From Serv Co - Gas	1,697.97		331.51	225.60	118.03
409990	Taxes Alloc From Serv Co - Electric	283,949.94	261,337.31	263,463.16	770,851.95	219,709.47
410217	Def FIT - MGP Haz Cleanup	39,930.22	34,114.07	34,661.03	165,180.67	23,404.34
410410	Federal Income Tax - Gas	189,268.10	208,197.72	269,464.04	155,748.80	108,200.58
410510	Federal Income Tax-Electric					
410511	Def FIT - Non-Cash Ovhd - Electric					
410512	Def FIT - Non-Cash Ovhd - Gas					
410513	Def FIT - Plant Misc- Electric					
410514	Def FIT - Plant Misc - Gas					
410520	State Income Tax - Electric	32,670.48	37,539.85	53,300.48	24,047.92	11,814.29
410521	Def SIT - Non-Cash Ovhd - Electric					
410522	Def SIT - Non-Cash Ovhd - Gas					
410523	Def SIT - Plant Misc - Electric					
410524	Def SIT - Plant Misc - Gas					
410717	Def SCNIT - MGP Hazard Cleanup	436.79		85.28	58.03	30.36
410910	Federal Income Tax-Non Utility					
410920	State Income Tax-Non Utility					
410980	Taxes Alloc From Serv Co - Gas					
410990	Taxes Alloc From Serv Co - Electric					
410999	Def SIT- St Combine Rate Chg	(32,263.77)	(46,210.88)	(51,872.58)	1,271,571.95	(318,565.54)
411410	Federal Income Tax - Gas	12,248.21				
411415	Def FIT- Anthem Grantor Trust	(5,036.38)	(8,624.10)	(10,080.53)	330,363.29	(78,684.40)
411420	State Income Tax - Gas	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)
411430	Amortization of ITC - Gas	(107,036.32)	(82,583.80)	(45,315.05)	(74,628.34)	(395,124.25)
411510	Federal Income Tax - Electric	(18,343.66)	(12,053.46)	(2,466.42)	(10,006.99)	(92,451.31)
411520	State Income Tax - Electric	(14,895.00)	(14,895.00)	(14,895.00)	(14,895.00)	(14,895.00)
411530	Amortization of ITC - Electric					
411910	Federal Income Tax-Non Utility					
411915	Def SIT - Anthem Grantor Trust	3,150.74				

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411920	State Income Tax - Non Utility					
411980	Taxes Alloc From Serv Co - Gas					
411990	Taxes Alloc From Serv Co - Electric					
415000	Revenues-Jobbing & Contract WO	(2,655.00)	(6,930.00)	(50.00)	(70.00)	(717.00)
415100	Othr Inc - Misc Gas Jobbing Re	(667.00)	(100.00)		(117.00)	
415110	Othr Inc - Rev Cust Prop - Thir	(1,800.00)		(2,160.00)	(2,520.00)	
415200	Othr Inc-Rev Renew Gas Serv Le	(390.00)	(180.00)		(315.00)	(205.00)
415210	Othr Inc-Rev Inst Gas Serv Les	(18,677.03)	(56,323.47)		(54,597.00)	(12,227.93)
415300	Othr Inc-Rev Track Assoc Catv		(1,000.00)			
415501	Ed Nonutil Misc Svc Rev -Other		(18,107.11)	(14,458.75)	(13,205.80)	(47,112.37)
415520	Othr Inc-Rev Elec Jobwk Spec F					(1,006.73)
415530	Othr Inc-Rev El Job Wk Spec T					
415540	Othr Inc-Rev Elec Jobwk Spec F					
415560	Othr Inc-Rev Elec Jobwk Spec F	(500.00)		(700.00)	0.00	(370.66)
416000	Cost - Jobbing & Contract Work	10,610.72	4,911.04	5,205.26	(1,070.00)	2,394.45
416100	Gas Jobbing- Miscellaneous	(934.60)	602.61	1,432.28	1,521.92	(452.12)
416110	Gas Jobbing- Cust Prop Third P	1,044.66	1,648.48	1,752.42	(984.61)	274.71
416150	Gas Jobbing- Lighting Pilot	(173.76)	81.38	31.25	35.40	143.74
416200	Gas Jobbing- Renew Serv 2		482.86	484.31	717.85	1,760.49
416210	Gas Jobbing- Install Serv 2		93.86		109.99	92.60
416300	Gas Jobbing- Placement CATV	8,027.96	7,808.94		852.34	10,773.84
416520	Elec Jobbing- Spec Flat Charge	21,800.19	5,669.10	9,731.30	10,532.49	707.44
416530	Elec Jobbing- Specific T & M	708.81		(62,179.77)	1,514.54	
416540	Elec Jobbing- Spec Flat Charge	0.00	2,138.23	(2,682.56)	0.00	1,448.48
416550	Elec Jobbing- Specific T & M	(191.89)	1,084.93	457.06	400.02	216.37
416560	Elec Jobbing- Spec Flat Charge			211.33	232.51	
416561	Ed Nonutil Chge - Non Labor		(1,960.24)	869.13	9.99	0.00
417020	Non-Utility Service Revenue	9.99	(4,598.00)	14,900.56	(8,640.10)	(3,652.65)
417030	Revenues - Nonutility New	(10,860.75)				460,168.44
417120	Non-Utility Expenses					

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417501	Ed Nonreg Misc Svc Rev -Other	(99.50)	(3,490.58)	3,314.45	(85.58)	(323.40)
418425	Non Oper Deprec - Florence Fac	113,241.40	43,322.36	113,241.40	113,241.40	113,241.40
418525	Nonop Rental Inc - Florence	(222,686.31)	(222,686.31)	(222,686.31)	(222,686.31)	(222,686.31)
419010	Interest Income - CG&E	(0.51)	(0.49)	(0.66)	(0.82)	(0.86)
419040	Int Rev Temporary CAS Investment					
419100	Int Income - PSI		(150.00)			
419140	Int Rev Dividends On Stock		(1.94)			
419210	Dividend Income		(1,840.88)	1,327.41	(837.13)	(661.45)
419230	Interest Income - Earned Carry	(776.44)	(3,005.89)	327.52	(3,583.88)	8,607.76
419240	Interest Income - Earned Carry	(3,300.30)				
419500	Interest Income - Cinergy Servi					
419575	Other Int Inc - VEBA	(2.11)			(2.40)	
419890	Interest Inc Cin Rec Co LLC	(100,132.29)	(117,876.20)	(119,903.99)	(98,118.45)	(94,665.01)
419920	Allw Fr Frnds Usd Dr Cnstr	1,446.81	1,114.78	1,626.89	344.02	3,590.61
421020	Misc Nonoper Inc - Other			(3,390.96)	(36.31)	
421111	Gain On Disposal of Property					
421211	Loss On Disposal of Property					
426002	Sale of A/R Fees Elec	25,098.38	23,795.08	27,593.12	28,916.65	28,712.33
426092	Sale of A/R Fees Gas	13,467.05	12,549.94	14,527.35	15,352.56	15,284.50
426120	Donations - ED	2,200.34	1,428.29	922.46	1,259.70	1,239.77
426410	Misc Inc Deduct - Civic & Poli	10,212.34	10,351.69	10,969.92	10,657.16	9,595.13
426420	Misc Inc Deduct -Political Lob	9,602.77	1,000.00	10,729.98	5,069.22	5,660.69
426575	Veba Trust - Expenses	183.20			183.27	(304.05)
426590	Misc Int Deduct - Other	1,872.42	3,007.86	(8,723.54)	3,200.77	1,701.60
427080	Int On Debt- 7 875 Deb 9/15/09	131,250.00	131,250.00	131,250.00	131,250.00	131,250.00
427250	Int On Debt - 6 5 Debentures	108,333.33	108,333.33	108,333.33	108,333.33	108,333.33
427340	Int On Debt - Unscd Debntns 7	95,625.00	95,625.00	95,625.00	95,625.00	95,625.00
427400	Int Exp 5 0 Deb 12/15/14					
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	1,885.21	1,885.21	1,885.21	1,885.21	1,885.21
428100	Loss Required Debt- 10 25 6-0	3,273.00	3,273.00	3,273.00	3,273.00	3,273.00

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428110	Loss Reaquired Debt- 10 25 11-	3,122.00	3,122.00	3,122.00	3,122.00	3,122.00
428130	Loss Reaquired Debt- 9 5 12-01	3,141.00	3,141.00	3,141.00	3,141.00	3,141.00
428250	Debt Discd & Exp-6 5 Db Due 4/	2,567.95	2,567.95	2,567.95	2,567.95	2,567.95
428260	Debt Discd & Exp-6 5 Db Treas	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)
428400	Dbt Disc&Exp 5 0 Deb 12/15/14	820.64	820.64	820.64	820.64	820.64
428770	Debt Discd & Exp-7 65 Ser 7-15	2,528.96	2,528.96	2,528.96	2,528.96	2,528.96
428780	Debt Discd & Exp-7 65 Hdg 7-20	5,583.00	5,583.00	5,583.00	5,583.00	5,583.00
428920	Loss On Reaquired 9 7 Ser 07-0	6,713.55	8,480.50	11,765.68	7,114.66	12,265.32
430500	Interest Expense - Cinergy Ser	6,586.05	12,014.51	16,719.34	21,481.66	27,297.54
430800	Interest Expense - Cinergy Cor	16,845.12	17,484.44	17,595.58	17,307.77	18,152.59
431020	Interest- Customer Service Dep		1.97	1.30		0.59
431070	Interest- Refunds - Adjustment	35,375.35	34,781.97	34,482.41	34,181.40	33,878.94
431130	Interest Expense - Capital Lease	(6,047.14)	(7,203.55)	(8,672.83)	(5,962.14)	(7,898.41)
431550	Interest Assigned From Service	23.60			46.30	
431910	Other Interest Expense	(2,052.06)	(1,168.70)	(1,706.46)	(3,101.64)	(1,359.01)
432000	Afudc Debt - Electric	(1,653.49)	(2,973.07)	(2,373.98)	(3,506.48)	(490.29)
432001	Afudc Debt - Gas	(8,268,667.79)	(9,314,156.15)	(8,446,118.43)	(8,505,021.64)	(6,099,467.43)
440500	Elec Rev Residential - General	(1,006,000.00)	(82,000.00)	(363,000.00)	1,127,000.00	554,000.00
440510	Elec Rev Residential - Unbilled					
440601	Res Base Fuel					
440602	Res Fuel Clause					
440603	Res DSM					
442500	Elec Rev Commercial - General	(6,981,623.32)	(7,186,319.56)	(6,587,463.20)	(7,416,229.89)	(6,253,127.82)
442510	Elec Rev Commercial - Unbilled	(80,000.00)	(21,000.00)	(449,000.00)	385,000.00	65,000.00
442550	Elec Rev Industrial - General	(3,475,548.21)	(3,485,492.31)	(3,539,406.94)	(3,589,891.20)	(3,186,201.66)
442560	Elec Rev Industrial - Unbilled	7,000.00	30,000.00	(343,000.00)	255,000.00	21,000.00
442601	Corn Base Fuel					
442602	Corn Fuel Clause					
442603	Corn DSM					
442651	Ind Base Fuel					

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442652	Ind Fuel Clause					
442653	Ind DSM					
444500	Public St & Highway Lighting	(134,100.43)	(123,191.93)	(108,135.26)	(133,958.04)	(130,086.93)
444601	SI Base Fuel					
444602	SI Fuel Clause					
444603	SI DSM	(18,489.24)	(17,752.76)	(20,374.50)	(18,276.31)	(18,454.47)
445500	Sales Pub Authority Muni Pump	(1,455,774.46)	(1,434,955.90)	(1,449,815.72)	(1,511,241.95)	(1,319,970.94)
445510	Sales Public Authority Other	(14,000.00)	6,000.00	(83,000.00)	43,000.00	33,000.00
445520	Sales Public Authority - Unbilled					
445601	OPA Base Fuel					
445602	OPA Fuel Clause					
445603	OPA DSM	(7,962.90)	(7,910.27)	(6,215.61)	(6,561.56)	(3,965.78)
448500	Inter Departmental Sales - Electric	(980.00)	(1,020.00)	(1,560.00)	(1,080.00)	(1,220.00)
451010	Misc Service Revenues	(2,384.80)	(1,954.02)		(1,733.00)	(8,400.00)
451011	Misc Service Revenues	(7,129.50)	(5,701.50)	(5,640.00)	(5,842.50)	(5,265.00)
451020	Misc Rev Reconnection Charge					
451040	Temporary Facilities	(280.34)	(166.42)	(709.77)	(245.17)	(665.68)
451050	Misc Rev Cust Diversn Exp	(1,806.50)	(1,930.50)	(1,738.00)	(1,739.25)	(1,584.00)
451060	Misc Rev Bad Check Charge	(2,139.66)	(2,139.66)	(2,226.78)	(2,200.78)	(2,200.78)
454020	Rent Elec Other Equipment		(65.50)	(509,256.25)	(474.00)	
454050	Rent From Elec Prop CATV	(134,685.40)		(3,250.00)	(3,250.00)	(3,250.00)
454200	Other Rent-Electric Property			(139.56)	(4.70)	(57.48)
454850	Cost of Capital Overhead - ED	(6.49)				
456020	Tab Meter Operations	7,433.40	547.91	(247.15)	(5,926.35)	(2,464.47)
456040	Sales Use Tax Coll Fee	(13.00)	(13.00)	(13.00)	(13.00)	(13.00)
456070	Data Processing Service	(16,704.23)	(17,506.80)	(18,364.83)	(14,315.02)	(12,830.25)
456855	Transmission Revenue RB Interco	(4,987.12)	(4,792.02)	(5,167.93)	(3,964.00)	(3,554.75)
456865	Transmission Revenue Em Interco	(2,337,602.62)	(2,111,363.97)	(2,030,602.76)	(2,048,431.96)	(2,451,860.79)
480400	Residential Sales Gas	(14,000.00)	(69,000.00)	(36,000.00)	(78,000.00)	(975,000.00)
480410	Residential Unbilled Gas					

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480603	Res DSM					
480620	Res Gas Cost Recovery		(875,954.42)	(892,311.55)	(842,809.16)	(1,024,136.21)
480623	Res AMRP					
481400	Commercial Sales Gas	(958,593.81)	(55,000.00)	(12,000.00)	(31,000.00)	(304,000.00)
481410	Commercial Unbilled Gas	97,000.00	(74,119.40)	(354,600.78)	(169,803.10)	(165,883.83)
481450	Industrial Sales Gas	(91,535.96)	9,000.00	(42,000.00)	(1,000.00)	(64,000.00)
481460	Industrial Unbilled Gas	20,000.00				
481603	Com DSM					
481620	Com Gas Cost Recovery					
481623	Com AMRP					
481660	Ind Gas Cost Recovery					
481663	Ind AMRP	(200.68)	57.51	(69.67)	(68.59)	(68.48)
482400	Public St & Hgwy Lighting Gas	(126,950.38)	(87,765.04)	(88,013.01)	(89,762.91)	(128,149.74)
482450	Other Sales To Pub Authority Gas	10,000.00	(13,000.00)	4,000.00	(32,000.00)	(73,000.00)
482460	Other Sales To Pub Auth Unbilled					
482620	SI Gas Cost Recovery					
482623	SI AMRP					
482653	OPA DSM					
482660	OPA Gas Cost Recovery					
482663	OPA AMRP	(403.07)	(354.01)	(460.99)	(211.63)	(1,196.43)
484400	Inter Departmental Sales Gas	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)
488010	Misc Service Revenue - Gas	(1,414.50)	(1,216.50)	(1,350.00)	(1,387.50)	(1,980.00)
488020	Misc Rev Reconn Charges Gas	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)
488030	Misc Gas Rev Erlanger Gas Pit					(26.25)
488040	Misc Rev Cust Diversn Exp Gas	(1,111.00)	(940.50)	(770.00)	(892.25)	(836.00)
488060	Misc Rev Bad Check Charge	(3,766.98)	(3,824.91)	(3,482.27)	(3,879.73)	(3,810.64)
489000	Rev Transp Gas of Others	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489010	Rev Transp of Gas - Assoc Co					
489023	Transp AMRP					
489040	Rev Transp Gas - Fuel Oil Repl	(84,820.59)	(77,139.95)	(87,830.64)	(85,521.59)	(100,847.69)



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489110	Rev Firm Transp Agreements - C	(15,432.90)	(15,422.59)	(16,693.17)	(16,885.88)	(23,148.31)
489115	Comm Rev Transp-Unbilled	4,000.00	(3,000.00)	0.00	0.00	(5,000.00)
489120	Rev Firm Transp Agreements - I	(125,097.22)	(114,512.65)	(124,933.72)	(126,977.52)	(156,473.84)
489125	Ind Rev Transp-Unbilled	(3,000.00)	0.00	3,000.00	(11,000.00)	(22,000.00)
489130	Rev Firm Transp Agree - Other	(5,962.48)	(5,561.53)	(5,622.30)	(6,282.64)	(16,745.07)
489135	Other Rev Transp-Unbilled	1,000.00	2,000.00	0.00	(3,000.00)	0.00
489140	Rev Tnter Trans - Metered Pool		(10.00)			(5.00)
489160	Com Transp Gas Cost Recovery					
489163	Com Transp AMRP					
489170	Ind Transp Gas Cost Recovery					
489173	Ind Transp AMRP					
489183	Oth Transp AMRP		(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)
493040	Rent Land & Buildings - Assoc		338.41	(177.43)	(3,974.36)	(1,672.20)
495020	Sales Use Tax Collect Fee					
495030	Gas Losses Damaged Lines					
513000	Maintenance of Electric Plant					
555010	Elec Purchased Inter Co From C	15,053,373.28	15,572,476.00	15,809,687.92	14,078,746.72	12,024,709.84
555060	Elec Other Power Supply	3.73	6.54			28.74
556000	Elec System Operatns Dept	3,588.66	1,956.67	1,970.78	1,681.74	1,690.28
560000	Operation Supervision & Engine	93,789.95	93,383.57	101,313.66	82,953.77	67,412.05
561000	Load Dispatching	588.97	258.95	785.95	226.98	32.45
562000	Station Expenses	2,176.90	2,172.98	1,457.82	810.32	644.88
563000	Overhead Line Expenses	1,540,902.39	1,588,441.69	1,623,182.38	1,421,032.50	1,091,426.82
565855	Tran Elec By Other- RB Interco	34,040.32	23,936.25	26,177.56	22,412.14	18,436.23
566000	Miscellaneous Transmission Exp	77.00	77.00	77.00	77.00	77.00
567010	Rents - Interco - CG&E	1,975.75	911.28	818.33	857.66	(464.22)
568000	Maintenance Superv & Engineering	2,639.33	3,652.28	5,573.50	172.60	7,934.35
569000	Maintenance of Structures	6,757.14	4,602.56	6,766.00	5,482.22	4,197.77
570000	Maintenance of Station Equipment	5,027.41	7,237.95	4,097.24	4,886.60	5,919.26
571000	Maintenance of Overhead Lines					

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Account Number	Description	June-04	July-04	August-04	September-04	October-04
573000	Maint of Misc Transmission Plant	803.38	704.71	528.32	365.12	338.19
580000	Operation Supervision & Engine	25,654.24	23,054.53	24,569.24	22,663.02	20,461.63
581000	Load Dispatching	18,050.51	16,015.00	15,490.59	14,725.13	15,123.80
582000	Station Expenses	1,456.10	1,518.97	1,035.07	1,497.29	671.96
583000	Overhead Line Expenses	30,663.83	29,146.04	28,489.60	21,970.33	21,711.62
584000	Underground Line Expenses	18,370.39	14,908.16	14,773.58	13,182.89	15,443.23
585000	Street Lighting & Signal Systems		494.43	21.98		
586000	Meter Expenses	(2,622.88)	9,072.07	18,329.60	4,946.85	8,580.67
587000	Customer Installations Expense	24,168.88	28,082.47	34,005.05	27,137.51	29,160.18
588000	Miscellaneous Distribution Exp	14,400.08	8,705.86	10,555.57	9,687.03	15,070.39
589010	Rents - Interco - CG&E	41,244.00	41,244.00	41,244.00	41,244.00	41,244.00
590000	Maintenance Superv & Engineeri	13,084.63	12,787.54	12,995.77	10,753.56	10,526.00
591000	Maintenance of Structures	578.09	1,138.79	2,549.81	520.45	2,290.18
592000	Maintenance of Station Equipment	13,332.06	4,584.87	11,975.76	10,525.53	54,897.37
593000	Maintenance of Overhead Lines	167,728.39	62,506.19	647,105.85	82,062.51	72,639.99
594000	Maintenance of Underground Lines	35,600.79	24,303.24	25,845.93	29,698.54	19,235.79
595000	Maintenance of Line Transformers	13,063.56	9,916.13	19,566.44	11,230.40	13,236.88
596000	Maint of Street Lighting & Signals	5,143.05	5,218.76	4,676.59	4,243.91	4,642.04
597000	Maintenance of Meters	8,197.71	8,517.93	9,128.61	9,202.30	13,363.06
598000	Maint of Misc Distribution Plant	5,242.48	4,898.13	5,615.00	2,525.19	2,112.27
711000	Gas Boiler Labor	36.95	48.91	46.10	64.81	229.18
712000	Gas Production - Other Expense	80.85	99.33	12.32	87.01	99.35
717000	Liquid Petroleum Gas Expense	4,706.91	6,580.42	7,709.38	4,970.72	5,845.28
728003	Liq Prop Gas Exp-Erlang/Consta			(67,244.89)		
735000	Gas Miscellaneous Prod Expense	294.50	392.44	190.80	71.20	283.75
742000	Maint - Gas Production Equipment	197.29	171.36	598.02	1,448.83	2,637.71
801000	Natural Gas Field Line Purchases	1,573,390.52	1,524,597.77	1,511,247.59	1,455,906.63	2,834,043.75
805000	Unrecovered Purch Gas Adjustment	60,289.50	219,388.89	305,487.64	115,419.70	(951,616.38)
805200	Purchase Gas Cost Unbilled Rev	(212,062.00)	39,556.00	7,199.00	34,985.00	983,637.00
807000	Gas Purchased Expenses	17,812.95	19,533.27	16,565.34	19,131.77	18,960.13

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Account Number	Description	June-04	July-04	August-04	September-04	October-04
807010	Gas Purchased Expenses - Inter	4,962.99	4,822.91	5,228.27	5,153.52	5,822.85
859000	Other Expenses	9,125.59	7,874.14	10,272.68	10,050.11	9,519.62
870000	Dist Supervision & Engineering	4,687.23	3,525.06	3,788.91	4,747.72	6,561.75
871000	Distribution Load Dispatching	55,654.81	60,368.20	77,671.98	61,981.42	63,636.64
874000	Mains and Services	3,571.45	3,071.02	4,297.02	9,987.92	6,852.93
875000	Measuring & Reg Stations - Gen	681.12	616.37	740.47	913.54	973.31
876000	Measuring & Reg Stations - Ind	(19,797.30)	41,543.47	(79,820.14)	(6,583.99)	(68,124.62)
878000	Meter and House Regulators	43,049.29	80,502.78	50,628.89	42,144.16	41,852.42
879000	Customer Installations	51,167.30	79,876.42	61,073.17	53,353.14	62,508.34
880000	Gas Distribution Other Expense	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881020	Rents Interco - Buildings	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881030	Rents Interco - Stores	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
881040	Rents Interco - Microwave	5,603.53	4,768.53	5,297.00	6,026.66	5,437.30
885000	Maint- Supervision & Engineering	76,926.42	66,142.69	29,293.27	59,838.95	52,219.26
887000	Maintenance of Mains	2,109.17	2,640.12	8,777.13	4,390.67	9,089.89
889000	Maint- Measuring & Reg Stat	33,451.27	34,853.01	34,389.30	26,453.63	23,594.27
892000	Maintenance of Services	18,937.50	20,277.62	23,712.35	23,164.10	24,757.62
893000	Maintenance of Meters & House	4,213.95	(67,192.46)	(5,214.32)	4,306.71	(3,052.29)
894000	Maint - Other Distribution Equipment	10,308.72	12,690.64	11,622.19	11,601.18	13,464.03
901000	Supvsn Cust Bill & Coll-Electric	7,096.86	8,738.50	7,998.41	7,985.48	9,269.01
901090	Supvsn Cust Bill & Coll-Gas	72,366.80	69,433.98	72,138.66	71,738.70	71,248.78
902000	Billg Clnrs Meter Reading - Electric	48,308.54	46,011.81	48,041.37	47,787.82	47,841.96
902090	Billg Clnrs Meter Reading - Gas	168,514.05	185,472.79	168,643.96	178,485.69	201,613.95
903000	Marketing Operations - Electric	99,363.71	115,885.10	106,135.53	114,607.73	138,949.65
903090	Marketing Operations - Gas	(173.08)	437.89	47.78	186.01	2,230.87
904000	Cust Acctg Uncol Acts Prv -Electric	162,333.85	172,349.90	(19,078.22)	157,392.67	151,305.61
904002	Loss On Sale of A/R Electric	87,103.53	90,900.29	(12,371.05)	83,498.21	80,477.79
904092	Loss On Sale of A/R Gas	6,415.42	6,156.22	4,694.07	3,461.80	3,446.43
905000	Cust Reltns Billg & Coll -Electric		365.43	328.41	377.73	515.41
905090	Cust Reltns Billg & Coll - Gas					

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907090	Marketing Cust Asst - Gas	5,217.79	5,412.61	6,320.02	8,719.66	8,320.90
908000	Customer Assistanc - Electric	8,641.79	8,150.54	8,500.95	9,094.82	8,976.23
908090	Customer Assistanc - Gas	5,665.66	5,490.33	5,574.55	6,278.25	6,079.88
910000	Misc Cust Serv and Info - Electric	20,591.41	16,034.07	23,203.48	20,521.08	20,192.86
910090	Misc Cust Serv and Info - Gas	13,818.58	10,679.68	15,432.21	13,725.61	13,825.29
911000	Marketing Operations - Electric	11,657.93	8,493.16	9,965.87	10,122.30	11,900.86
911090	Marketing Operations - Gas	3,863.03	2,583.28	2,892.86	3,420.06	3,556.54
912000	Energy Marketing - Electric	9.59	15.21		9.84	7.49
912090	Energy Marketing - Gas	6.63	10.52		6.81	5.18
913000	Marketing/Customer Reltns -Electric	3,579.42	464.06	0.00		2.05
913090	Marketing/Customer Reltns - Gas	2,474.05	320.75	0.00		1.42
916000	Miscellaneous Sales Exps - Electric	82,922.58	101,950.13	90,280.99	83,139.45	50,353.74
916090	Miscellaneous Sales Exps - Gas	35,922.24	31,059.80	28,556.46	30,598.75	42,143.79
920000	Admin & General Labor - Electric	152,750.72	205,614.28	338,207.89	144,414.93	219,827.65
920090	Admin & General Labor - Gas	146,461.64	189,878.71	264,245.56	196,987.58	212,074.18
921000	Admin & Gen Off Suppl&Exp Electric	68,840.48	69,935.90	74,238.62	50,038.20	66,879.08
921090	Admin & Gen Off Suppl & Exp	44,294.85	47,288.84	53,078.65	29,047.24	31,478.19
922000	Duplicate Charges Credit - Electric	(182.03)	(52.98)	(2,955.25)	(147.25)	(1,266.23)
923000	Special Services - Electric	309,549.06	74,634.10	72,729.49	48,953.11	90,140.57
923090	Special Services - Gas	235,613.74	43,166.19	60,973.51	31,377.95	70,978.54
925000	Injuries & Damages - Electric	20,156.43	240,212.20	(20,021.85)	7,183.13	(462,014.73)
925090	Injuries & Damages - Gas	16,827.19	124,707.30	13,538.87	6,810.38	(13,623.77)
926000	Empl Pension & BeneFITs - Electric	(4,388.30)	(6,158.14)	(2,884.12)	(4,101.09)	(3,513.52)
926090	Empl Pension & BeneFITs - Gas	212,383.21	215,442.82	220,103.37	221,169.12	233,867.01
926110	Employee Fringe BeneFITs Loadings	260,627.72	235,621.35	240,693.74	233,572.72	248,972.55
926140	Pension Cost Adj - Cr - Gas	4,719.00	4,719.00	4,719.00	4,719.00	4,719.00
928000	State Reg Comm Proceeding -Electric	31,018.92	31,671.21	31,671.21	31,671.21	31,671.21
928020	Fed Energy Reg Com Proceed-Electric			25,718.99	316,758.78	0.00
928090	State Reg Comm Proceeding - Gas	25,393.78	25,718.99	25,718.99	25,718.99	25,718.99
929010	Service Used Own Dept Cr - Electric	(9,230.81)	(8,971.32)	(7,991.88)	(8,103.14)	(5,118.94)

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Account Number	Description	June-04	July-04	August-04	September-04	October-04
929030	Jobbing Overheads - Electric	(85.60)	(64.20)	(149.80)	(128.40)	(256.80)
929110	Service Used By Own Dept Cr -	(547.05)	(512.37)	(771.46)	(529.08)	(2,328.19)
929130	Lobbying Overheads - Gas				2,071.63	14,779.60
930000	General & Misc Media - Electric	14,446.23	14,911.93	11,524.24	1,869.75	10,570.91
930090	General & Misc Media - Gas	10,413.19	25,405.09	10,677.73	(188.97)	1,576.67
930200	General Misc - Electric	5,352.33	166.60	482.98	6,344.16	7,987.76
930290	General Misc - Gas	10,983.89	6,679.37	6,888.78	72,581.43	77,091.91
931000	Rents - Electric	82,294.75	61,018.67	71,261.72	69,913.69	76,438.95
931090	Rents - Gas	79,257.28	68,191.71	69,570.29	8,957.00	8,957.00
931200	Rents - Electric - Interco	8,957.00	8,957.00	8,957.00	6,689.00	6,689.00
931290	Rents - Gas - Interco	6,689.00	6,689.00	6,689.00	19,207.18	14,830.18
935000	Maint of General Plant - Electric	15,871.43	27,210.27	21,862.60	15,360.05	11,099.32
935090	Maint of General Plant - Gas	12,394.02	18,340.76	13,922.66	(1,336,711.45)	(404,405.55)
	Net Income	(971,487.61)	(480,891.94)	(482,742.80)		

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401492	Ed Nonreg Charges -Non Labor	259.66	(259.66)		(50.00)	0.00
403200	Gas Depreciation Expense	651,207.23	655,331.25	654,492.15	657,969.14	660,733.38
403300	Electric Depreciation Expense	754,300.51	755,546.20	748,967.39	749,853.92	749,715.71
404200	Amortization Limited Term Gas	67,863.73	68,171.58	73,441.88	72,756.51	72,668.75
404300	Amortization Limited Term Elec	110,066.27	109,677.92	110,383.29	109,327.36	109,366.24
408140	Kentucky Property Tax - Gas	130,500.00	209,826.88	196,017.00	196,017.00	196,017.00
408150	Kentucky Property Tax - Electr	187,833.00	302,010.82	180,650.00	180,650.00	180,650.00
408200	West Virginia Property Tax - Gas			2,500.00	2,500.00	2,500.00
408220	Soc Sec Taxes-Below The Line	5,092.19	2,535.67	6,816.21	2,411.52	8,700.12
408230	West Virginia License Tax			1,200.00		1,200.00
408390	Ohio Franchise Tax - Non-Utility			51,247.49	47,350.64	41,978.39
408410	Social Security Taxes	32,669.16	(48,319.90)	49,468.12	46,600.63	46,317.20
408419	Social Security Taxes	39,842.90	40,932.95	0.43		
408480	Indiana Highway Use -Gas			0.65		
408490	Indiana Highway Use - Electric			2,070.40		
408500	Federal Hwy Use Tax - Gas			3,105.60		
408510	Federal Hwy Use Tax - Electric			138.92		
408520	Ohio Highway Use - Gas			211.36		
408530	Ohio Highway Use - Electric			160.40		
408540	Kentucky Highway Use - Gas			253.38	(28.54)	
408550	Kentucky Highway Use - Electric			56.09		
408591	Highway Taxes-Misc States		(10,840.43)			
408670	City of Cinti Earned Inc- Elec	8,384.56	109,561.61	6,894.62	17,849.39	13,397.51
408740	Sales and Use Tax Expense	(1,286,698.00)	(4,078,247.22)	(293,503.00)	(172,985.00)	(336,202.13)
409100	Federal Income Taxes	(548,440.00)	(843,049.54)	(15,171.00)	(12,391.00)	100,086.00
409140	General Taxes	540,106.00	2,730,784.78	768,117.00	725,131.00	1,872,340.00
409200	Federal Income Taxes	463,996.00	(1,085,983.53)	262,726.00	299,032.00	382,710.00
409240	Kentucky Income Taxes	387,722.00	1,090,902.00	7,847.00	42,062.00	25,591.00
409900	Federal Income Taxes				949.00	
409940	Kentucky Income Taxes	23,368.00	(23,994.00)	2,291.00		(100.00)

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409980	Taxes Alloc From Serv Co - Gas		164,575.25			
409990	Taxes Alloc From Serv Co - Electric		176,160.25			
410217	Def FIT - MGP Haz Cleanup	(250,108.41)	103,735.05	291,518.22	29,518.01	72.09
410410	Federal Income Tax - Gas	313,967.75	(110,705.29)	41,470.00	(25,927.34)	(926,671.90)
410420	State Income Tax - Gas	74,595.23	917,635.41	382,379.46	377,473.33	(282,741.29)
410510	Federal Income Tax-Electric	1,076,425.70	8,109.00	676.00	676.00	431,649.89
410511	Def FIT - Non-Cash Ovhd - Electric		(5,633.00)	(469.00)	(469.00)	706.19
410512	Def FIT - Non-Cash Ovhd - Gas		(37,450.00)	(3,121.00)	(3,121.00)	(491.74)
410513	Def FIT - Plant Misc - Electric		(3,236.00)	(270.00)	(270.00)	(3,263.37)
410514	Def FIT - Plant Misc - Gas		9,888.83	57,959.75	56,693.88	(281.35)
410520	State Income Tax - Electric	451,868.20	2,118.00	177.00	177.00	39,397.36
410521	Def SIT - Non-Cash Ovhd - Electric		(1,415.00)	(118.00)	(118.00)	94.73
410522	Def SIT - Non-Cash Ovhd - Gas		(5,085.00)	(424.00)	(424.00)	(63.79)
410523	Def SIT - Plant Misc - Electric		(90.00)	(8.00)	(8.00)	(229.33)
410524	Def SIT - Plant Misc - Gas					19.07
410717	Def SCNIT - MGP Hazard Cleanup	(62,525.92)				15.48
410910	Federal Income Tax-Non Utility	(939,565.00)	1,520,178.00			
410920	State Income Tax-Non Utility	403,385.13	32,047.00			
410980	Taxes Alloc From Serv Co - Gas		(23,880.22)			
410990	Taxes Alloc From Serv Co - Electric		(25,561.24)			
410999	Def SIT- St Combine Rate Chg	(6,143.00)	1,252,837.92	(55,985.88)	(52,275.08)	2,729.81
411410	Federal Income Tax - Gas	(693,706.76)				
411415	Def FIT- Anthem Grantor Trust		55,928.42	(15,028.08)	(14,071.56)	123.24
411420	State Income Tax - Gas	(4,020.00)	(6,379.00)	(6,382.00)	(6,382.00)	
411430	Amortization of ITC - Gas	855,026.23	(123,719.62)	(167,029.51)	(161,782.28)	(230,086.30)
411510	Federal Income Tax - Electric	163,052.31	(67,607.70)	(40,826.18)	(39,476.12)	(42,813.45)
411520	State Income Tax - Electric	(14,895.00)	(14,899.00)	(14,895.00)	(14,513.00)	
411530	Amortization of ITC - Electric					
411910	Federal Income Tax-Non Utility	4,827.81				
411915	Def SIT - Anthem Grantor Trust					

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411920	State Income Tax - Non Utility	64.01				
411980	Taxes Alloc From Serv Co - Gas		(255,872.13)			
411990	Taxes Alloc From Serv Co - Electric		(273,883.83)			
415000	Revenues-Jobbing & Contract WO	(11,035.00)	(4,233.00)	(200.00)	(1,289.11)	(200.00)
415100	Othr Inc - Misc Gas Jobbing Re	(217.00)	(300.00)		(317.00)	(1,674.90)
415110	Othr Inc - Rev Cust Prop -Thir	(1,440.00)	(1,080.00)		96.89	(231.90)
415200	Othr Inc-Rev Renew Gas Serv Le	500.00	(500.00)	(500.00)		(2,585.00)
415210	Othr Inc-Rev Inst Gas Serv Les	(25,545.88)	(39,927.46)	(17,680.67)	(58,713.68)	(67,401.78)
415300	Othr Inc-Rev Track Assoc Catv			2,625.00		
415501	Ed Nonutil Misc Svc Rev -Other	(48,865.18)	200.23	(15,899.27)	(13,858.66)	(27,043.80)
415520	Othr Inc-Rev Elec Jobwk Spec F					
415530	Othr Inc-Rev El Job Wk Spec T					
415540	Othr Inc-Rev Elec Jobwk Spec F					
415560	Othr Inc-Rev Elec Jobwk Spec F	(299.99)	(2,035.01)	(500.00)	7,463.52	(1,765.09)
416000	Cost - Jobbing & Contract Work	1,071.14	2,252.10	2,767.75	757.87	10,375.34
416100	Gas Jobbing- Miscellaneous	669.42	4,929.24	(898.36)	(323.77)	(865.28)
416110	Gas Jobbing- Cust Prop Third P	692.58	15.90	(2,846.40)	54.07	438.70
416150	Gas Jobbing- Lighting Pilot	23.02	24.58	38.94		46.50
416200	Gas Jobbing- Renew Serv 2	832.70	550.72	704.26	(8.97)	1,224.49
416210	Gas Jobbing- Install Serv 2			404.93	4,450.15	964.80
416300	Gas Jobbing- Placement CATV	8,602.71	8,592.25	9,991.12	19,910.27	29,848.01
416520	Elec Jobbing- Spec Flat Charge	32,643.47	5,428.13	9,396.29	4,591.91	8,779.89
416530	Elec Jobbing- Specific T & M	11.30			102.27	1,244.19
416540	Elec Jobbing- Spec Flat Charge	5,256.57	1,846.56	1,394.78	(4,520.98)	0.00
416550	Elec Jobbing- Specific T & M		1,265.75	97.12	(730.00)	1,962.71
416560	Elec Jobbing- Spec Flat Charge	8.67			398.83	295.49
416561	Ed Nonutil Chge - Non Labor	9.99	879.12	0.00	0.00	0.00
417020	Non-Utility Service Revenue			0.00	0.00	0.00
417030	Revenues - Nonutility New	14,307.28	10,394.73	0.00	0.00	0.00
417120	Non-Utility Expenses					



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417501	Ed Nonreg Misc Svc Rev -Other	(39.81)	4,080.67	0.00	0.00	0.00
418425	Non Oper Deprec - Florence Fac	113,241.40	113,241.40	113,241.40	113,241.40	113,241.40
418525	Nonop Rental Inc - Florence	(222,686.31)	(14,420.94)	(4,611.38)	(13,029.98)	(19,495.00)
419010	Interest Income - CG&E	(1.00)	(1.10)	(1.19)	(1.32)	(1.49)
419040	Int Rev Temporary CAS Investment		(7,124.34)	(4,327.34)	(12,073.32)	(25,893.39)
419100	Int Income - PSI					
419140	Int Rev Divideneds On Stock			(3.88)		
419210	Dividend Income		(336.67)	(233.43)	(544.48)	84.71
419230	Interest Income - Earned Carry	(132.06)	(157.57)	(991.23)	(952.33)	2,205.84
419240	Interest Income - Earned Carry	6,988.61				(74.29)
419500	Interest Income - Cinergy Servi		(2.73)			
419575	Other Int Inc - VEBA	(103,057.31)	(180,178.86)	(256,390.52)	(216,691.65)	(209,130.50)
419890	Interest Inc Cin Rec Co LLC	137.40	2,855.60	(31,795.70)	(36,303.04)	(47,689.98)
419920	Allw Fr Frnds Usd Dr Crnstr					
421020	Misc Nonoper Inc - Other	(116,918.04)		(9,269.05)		
421111	Gain On Disposal of Property	159,155.51	9,441.04			
421211	Loss On Disposal of Property	33,992.28	35,390.53	48,314.35	60,713.88	68,507.96
426002	Sale of A/R Fees Elec	17,959.85	18,773.12	25,946.87	32,234.50	35,686.66
426092	Sale of A/R Fees Gas	1,680.28	12,149.61	885.74	1,540.80	1,325.05
426120	Donations - ED	9,295.00	5,464.11	9,297.19	9,776.03	9,989.01
426410	Misc Inc Deduct - Civic & Poli	6,063.14	5,026.20	(64.35)		
426420	Misc Inc Deduct -Political Lob		183.27			
426575	Veba Trust - Expenses	2,070.88	2,975.07	1,301.04	668.39	1,063.79
426590	Misc Int Deduct - Other	131,250.00	131,250.00	131,250.00	131,250.00	131,250.00
427080	Int On Debt- 7 875 Deb 9/15/09	108,333.33	108,333.33	108,333.33	108,333.33	108,333.33
427250	Int On Debt - 6 5 Debentures	95,625.00	95,625.00	95,625.00	95,625.00	95,625.00
427340	Int On Debt - Unscd Debntrs 7		132,037.04	172,222.22	172,222.22	172,222.22
427400	Int Exp 5 0 Deb 12/15/14					
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	1,885.21	1,885.21	1,885.21	1,885.21	1,885.21
428100	Loss Reaquired Debt- 10 25 6-0	3,273.00	3,273.00	3,273.00	3,273.00	3,273.00

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428110	Loss Reaquired Debt- 10 25 11-	3,122.00	3,122.00	3,122.00	3,122.00	3,122.00
428130	Loss Reaquired Debt- 9 5 12-01	3,141.00	3,141.00	3,141.00	3,141.00	3,141.00
428250	Debt Discd & Exp-6 5 Db Due 4/	2,567.95	2,567.95	2,567.95	2,567.95	2,567.95
428260	Debt Discd & Exp-6 5 Db Treas	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)
428400	Dbt Disc&Exp 5 0 Deb 12/15/14		4,814.32	6,564.99	6,564.99	6,564.99
428770	Debt Discd & Exp-7 65 Ser 7-15	820.64	820.64	820.64	820.64	820.64
428780	Debt Discd & Exp-7 65 Hdg 7-20	2,528.96	2,528.96	2,528.96	2,528.96	2,528.96
428920	Loss On Reaquired 9 7 Ser 07-0	5,583.00	5,583.00	5,583.00	5,583.00	5,583.00
430500	Interest Expense - Cinery Ser	14,793.91	5,638.36	2,022.53	238.14	
430800	Interest Expense - Cinery Cor	29,448.53	10,997.91	5,086.58	393.28	
431020	Interest- Customer Service Dep	17,750.90	18,406.44	18,717.86	16,929.04	18,915.74
431070	Interest- Refunds - Adjustment	3.59		1.43	98.52	
431130	Interest Expense - Capital Lease	33,575.02	33,269.65	41,384.62	41,025.18	40,664.01
431550	Interest Assigned From Service	(8,558.16)	(10,180.25)	(7,622.11)	(5,531.17)	(4,186.07)
431910	Other Interest Expense		52.80			161.66
432000	Afudc Debt - Electric	(3,762.08)	(4,583.84)	(3,215.85)	(6,603.81)	(6,903.85)
432001	Afudc Debt - Gas	(1,628.30)	(2.04)	(2,832.75)	(1,724.23)	(4,382.29)
440500	Elec Rev Residential - General	(5,689,979.98)	(7,565,451.06)	(6,511,395.04)	(5,741,066.56)	(5,472,904.26)
440510	Elec Rev Residential - Unbilled	(460,000.00)	(1,357,000.00)	880,000.00	830,000.00	117,000.00
440601	Res Base Fuel			(2,851,087.74)	(2,437,353.89)	(2,286,544.36)
440602	Res Fuel Clause			388,080.16	326,857.00	305,622.08
440603	Res DSM			(206,643.28)	(172,160.25)	(206,111.79)
442500	Elec Rev Commercial - General	(5,874,883.93)	(6,334,896.84)	(4,774,395.15)	(4,510,056.45)	(4,519,299.97)
442510	Elec Rev Commercial - Unbilled	201,000.00	(52,000.00)	380,000.00	312,000.00	(193,000.00)
442550	Elec Rev Industrial - General	(3,044,540.88)	(3,167,857.82)	(2,046,139.56)	(2,068,928.11)	(2,053,389.68)
442560	Elec Rev Industrial - Unbilled	22,000.00	1,000.00	300,000.00	133,000.00	(160,000.00)
442601	Com Base Fuel			(2,233,954.75)	(2,017,416.64)	(2,011,858.47)
442602	Com Fuel Clause			283,712.94	262,439.38	305,622.08
442603	Com DSM			44,645.18	38,987.88	30,658.55
442651	Ind Base Fuel			(1,161,867.61)	(1,190,507.50)	(1,194,911.72)

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442652	Ind Fuel Clause			144,691.56	147,118.47	148,427.28
442653	Ind DSM			21,593.88	20,415.68	16,689.78
444500	Public St & Highway Lighting	(125,231.04)	(125,311.48)	(101,187.18)	(99,691.78)	(160,859.14)
444601	SI Base Fuel			(31,602.28)	(30,245.77)	(32,205.44)
444602	SI Fuel Clause			4,121.73	4,015.06	4,022.23
444603	SI DSM			53.50	46.77	56,462.97
445500	Sales Pub Authority Muni Pump	(18,060.38)	(19,537.05)	(28,756.88)	(23,463.82)	(21,839.04)
445510	Sales Public Authority Other	(1,356,168.60)	(1,342,067.86)	(936,516.56)	(908,442.08)	(904,854.60)
445520	Sales Public Authority - Unbilled	52,000.00	(3,000.00)	121,000.00	60,000.00	(67,000.00)
445601	OPA Base Fuel			(492,588.23)	(456,047.68)	(458,367.63)
445602	OPA Fuel Clause			55,908.54	52,644.51	56,462.97
445603	OPA DSM			9,109.59	7,867.93	6,239.27
448500	Inter Departmental Sales - Electric	(6,950.41)	(6,328.03)	(7,422.91)	(10,131.11)	(6,973.95)
451010	Misc Service Revenues	(1,320.00)	(1,340.00)	(1,340.00)	(1,300.00)	(1,200.00)
451011	Misc Service Revenues	(308.00)		(30.12)	(5,042.40)	(1,174.50)
451020	Misc Rev Reconnection Charge	(4,227.00)	(1,441.50)	(2,502.00)	(3,502.50)	(2,728.50)
451040	Temporary Facilities	(88,149.66)				
451050	Misc Rev Cust Diversn Exp	(306.59)	(368.01)	(140.17)	(140.17)	(429.43)
451060	Misc Rev Bad Check Charge	(1,078.00)	(1,336.50)	(1,083.50)	(1,171.50)	(1,089.00)
454020	Rent Elec Other Equipment	(2,200.78)	(2,200.78)	(2,200.78)	(2,200.78)	(2,200.78)
454050	Rent From Elec Prop CATV	(148.00)		(50.50)	509,196.25	(36.00)
454200	Other Rent-Electric Property	(3,250.00)	(3,250.00)	(3,250.00)	(3,250.00)	(3,250.00)
454850	Cost of Capital Overhead - ED	(21.26)	(109.88)		(1.27)	(56.94)
456020	Tab Meter Operations	357.81				
456040	Sales Use Tax Coll Fee	(5,250.12)	(3,691.44)	(3,512.38)	(3,835.39)	(5,034.30)
456070	Data Processing Service	(13.00)	(13.00)	(13.00)	(13.00)	(13.00)
456855	Transmission Revenue RB Interco	(14,119.32)	(15,391.95)	(15,732.47)	(15,764.74)	(15,559.40)
456865	Transmission Revenue Em Interco	(3,759.36)	(4,792.01)	(4,316.14)	(4,406.56)	(4,187.64)
480400	Residential Sales Gas	(4,848,006.24)	(10,499,553.77)	(3,796,032.10)	(3,576,024.39)	(3,321,997.31)
480410	Residential Unbilled Gas	(2,350,000.00)	(3,882,000.00)	1,101,000.00	1,918,000.00	742,000.00

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480603	Res DSM			(313,812.12)	(287,086.76)	(368,450.33)
480620	Res Gas Cost Recovery			(10,279,220.94)	(9,127,531.39)	(8,287,921.88)
480623	Res AMRP			(291,513.67)	(287,623.55)	(290,458.10)
481400	Commercial Sales Gas		(4,132,989.19)	(1,280,417.32)	(1,223,896.24)	(1,109,184.15)
481410	Commercial Unbilled Gas	(1,921,247.92)	(1,423,000.00)	282,000.00	530,000.00	443,000.00
481450	Industrial Sales Gas	(674,000.00)	(553,837.99)	(184,851.88)	(188,174.65)	(171,932.95)
481460	Industrial Unbilled Gas	(284,842.15)	(199,000.00)	(44,000.00)	95,000.00	38,000.00
481603	Com DSM	(47,000.00)		(9,794.50)	(9,280.76)	(12,593.61)
481620	Com Gas Cost Recovery			(4,394,015.07)	(4,036,633.31)	(3,594,623.32)
481623	Com AMRP			(92,998.65)	(93,162.61)	(94,678.89)
481660	Ind Gas Cost Recovery			(672,804.69)	(655,336.40)	(598,286.55)
481663	Ind AMRP			(3,467.86)	(3,396.00)	(3,453.73)
482400	Public St & Hgwy Lighting Gas	(82.68)	(84.72)	(12.90)	(25.19)	(26.41)
482450	Other Sales To Pub Authority Gas	(307,100.73)	(695,573.58)	(216,912.88)	(190,295.63)	(180,456.06)
482460	Other Sales To Pub Auth Unbilled	(143,000.00)	(241,000.00)	22,000.00	134,000.00	24,000.00
482620	SI Gas Cost Recovery			(44.86)	(35.52)	(40.02)
482623	SI AMRP			(28.66)	(14.33)	(14.33)
482653	OPA DSM			(17.18)	(14.37)	(13.06)
482660	OPA Gas Cost Recovery			(793,356.28)	(664,354.54)	(630,861.19)
482663	OPA AMRP			(4,889.82)	(5,567.32)	(5,504.83)
484400	Inter Departmental Sales Gas	(4,423.33)	(8,624.33)	(7,025.63)	(10,556.77)	(8,730.66)
488010	Misc Service Revenue - Gas	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)
488020	Misc Rev Reconn Charges Gas	(1,137.00)	(721.50)	(507.00)	(427.50)	(658.50)
488030	Misc Gas Rev Erlanger Gas Plt	(29,889.00)	(310,967.00)	(36,595.00)	(36,595.00)	(36,595.00)
488040	Misc Rev Cust Diversn Exp Gas		(24.54)		(150.24)	(97.74)
488060	Misc Rev Bad Check Charge	(691.56)	(753.50)	(698.50)	(533.50)	(539.00)
489000	Rev Transps Gas of Others	(4,475.43)	(4,588.67)	7,665.47	(2,726.38)	(4,331.40)
489010	Rev Transp of Gas - Assoc Co	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489023	Transp AMRP			(13,044.31)		
489040	Rev Transp Gas - Fuel Oil Repl	(84,734.10)	(122,335.47)	(111,917.30)	(92,455.42)	(97,133.06)

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489110	Rev Firm Transp Agreements - C	(33,714.33)	(53,691.60)	(55,999.23)	(52,372.38)	(52,135.60)
489115	Comm Rev Transp-Unbilled	(6,000.00)	(17,000.00)	4,000.00	6,000.00	10,000.00
489120	Rev Firm Transp Agreements - I	(210,975.23)	(183,596.28)	(224,092.18)	(222,062.93)	(231,705.67)
489125	Ind Rev Transp-Unbilled	(22,000.00)	(24,000.00)	28,000.00	9,000.00	28,000.00
489130	Rev Firm Transp Agree - Other	(29,171.76)	(43,509.42)	(51,950.54)	(43,043.44)	(42,646.51)
489135	Other Rev Transp-Unbilled	(11,000.00)	(10,000.00)	(1,000.00)	6,000.00	8,000.00
489140	Rev Tnter Trans - Metered Pool	(5.00)	(5.00)	(1,010.38)	(5.00)	(1,007.98)
489160	Com Transp Gas Cost Recovery			(6,592.60)	(1,283.99)	
489163	Com Transp AMRP			(53.01)	(48.83)	(38.18)
489170	Ind Transp Gas Cost Recovery			(26,084.40)		
489173	Ind Transp AMRP			(6,089.15)		
489183	Oth Transp AMRP			(2,848.00)	(2,848.00)	(2,848.00)
493040	Rent Land & Buildings - Assoc	(2,848.00)	(2,848.00)	(2,848.00)	(2,537.19)	(3,361.83)
495020	Sales Use Tax Collect Fee	(4,091.13)	(2,465.73)	(2,361.73)		(2,441.82)
495030	Gas Losses Damaged Lines			61.99	0.00	
513000	Maintenance of Electric Plant			14,123,134.96	12,498,673.36	12,799,240.48
555010	Elec Purchased Inter Co From C	11,709,945.28	13,994,724.16		79,826.22	
555060	Elec Other Power Supply		2.60	0.24	0.84	
556000	Elec System Operatns Dept	2,503.46	(707.82)	5,520.82	2,250.23	2,432.72
560000	Operation Supervision & Engine	76,232.52	82,211.66	90,312.94	76,304.53	84,039.29
561000	Load Dispatching	173.41	26.62	181.38	39.40	987.15
562000	Station Expenses	332.03	1,802.70	1,553.93	1,135.41	1,350.23
563000	Overhead Line Expenses	1,153,880.88	1,394,495.04	1,413,937.00	1,178,410.79	1,214,871.90
565855	Tran Elec By Other- RB Interco	18,412.10	(16,513.51)	26,871.54	20,744.11	16,593.29
566000	Miscellaneous Transmission Exp	77.00	77.00	77.00	77.00	77.00
567010	Rents - Interco - CG&E	764.92	823.70	2,019.92	1,789.44	1,655.55
568000	Maintenance Superv & Engineering	1,016.13	2,733.42	996.33	3,894.06	743.69
569000	Maintenance of Structures	2,123.73	4,817.20	8,424.58	8,233.19	4,370.01
570000	Maintenance of Station Equipment	5,777.86	4,488.84	4,609.12	6,631.64	5,044.94
571000	Maintenance of Overhead Lines					

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573000	Maint of Misc Transmission Plant	221.61	3,761.30	254.87	290.66	314.72
580000	Operation Supervision & Engine	23,054.35	19,252.09	23,307.74	20,146.02	22,493.48
581000	Load Dispatching	16,056.42	10,038.77	13,837.82	15,040.67	15,522.17
582000	Station Expenses	86.12	81.64	417.68	322.23	1,671.03
583000	Overhead Line Expenses	20,404.83	(43,126.67)	26,535.55	19,100.02	18,089.03
584000	Underground Line Expenses	10,839.52	(20,138.17)	10,275.56	9,003.58	9,422.79
585000	Street Lighting & Signal Systems					154.33
586000	Meter Expenses	(3,891.02)	2,395.18	17,834.41	58,095.11	(15,023.62)
587000	Customer Installations Expense	24,463.78	26,797.74	27,612.28	28,196.13	29,766.66
588000	Miscellaneous Distribution Exp	10,852.51	8,978.59	7,839.45	9,640.94	11,086.00
589010	Rents - Interco - CG&E	41,244.00	41,244.00	41,244.00	41,244.00	41,244.00
590000	Maintenance Superv & Engineeri	11,294.86	9,905.85	15,388.46	14,676.01	16,358.91
591000	Maintenance of Structures	2,464.85	3,128.05	2,747.26	3,900.77	1,039.74
592000	Maintenance of Station Equipment	8,578.78	5,736.02	10,061.20	3,069.76	26,538.44
593000	Maintenance of Overhead Lines	817,789.12	572,971.42	49,537.20	44,818.86	191,925.84
594000	Maintenance of Underground Lines	8,473.86	13,960.89	18,270.62	13,465.33	14,120.28
595000	Maintenance of Line Transformers	10,667.25	9,573.00	10,935.39	10,171.86	7,748.18
596000	Maint of Street Lighting & Signals	4,862.17	1,149.58	4,185.03	4,383.63	5,592.96
597000	Maintenance of Meters	12,691.41	10,336.95	9,323.76	6,243.01	9,053.07
598000	Maint of Misc Distribution Plant	2,680.58	53,835.45	1,592.03	1,809.44	2,983.92
711000	Gas Boiler Labor	367.42	1,348.15	1,434.98	1,399.22	1,168.66
712000	Gas Production - Other Expense	447.37	404.25	1,328.25	1,392.93	720.72
717000	Liquid Petroleum Gas Expense	5,428.30	7,122.83	5,289.69	5,320.85	4,188.49
728003	Liq Prop Gas Exp-Eriang/Consta	199.64	13,862.78	41,124.34		13,270.97
735000	Gas Miscellaneous Prod Expense	357.69	3,713.42	3,367.06	50.73	1,106.16
742000	Maint - Gas Production Equipment	7,987,422.52	1,736.27	1,348.34	1,295.03	938.43
801000	Natural Gas Field Line Purchases	(3,236,088.37)	15,640,640.69	15,136,843.35	11,581,292.68	12,121,067.45
805000	Unrecovered Purch Gas Adjustment	2,393,220.00	(4,198,749.65)	991,976.41	2,934,507.48	984,685.33
805200	Purchase Gas Cost Unbilled Rev	30,473.80	4,298,049.00	(791,318.00)	(1,910,798.00)	(849,288.00)
807000	Gas Purchased Expenses		33,005.57	21,086.86	21,364.25	21,388.99

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Account Number	Description	November-04	December-04	January-05	February-05	March-05
807010	Gas Purchased Expenses - Inter	5,929.43	6,725.67	4,696.16	5,025.46	4,599.84
859000	Other Expenses	10,059.05	(26,412.97)	11,193.09	15,283.71	21,749.96
870000	Dist Supervision & Engineering	5,110.02	9,144.31	6,089.43	5,238.09	5,508.89
871000	Distribution Load Dispatching	70,056.38	6,173.00	96,593.31	82,189.24	85,183.64
874000	Mains and Services	3,905.20	6,002.79	4,682.26	4,169.12	4,782.19
875000	Measuring & Reg Stations - Gen	1,416.59	815.72	2,464.25	3,260.09	1,807.44
876000	Measuring & Reg Stations - Ind	(70,123.18)	(9,500.80)	28,199.94	(12,648.82)	(75,984.84)
878000	Meter and House Regulators	45,085.77	43,235.53	41,217.75	42,702.84	40,608.51
879000	Customer Installations	54,817.95	135,216.71	66,239.53	67,005.16	94,436.20
880000	Gas Distribution Other Expense	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881020	Rents Interco - Buildings	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881030	Rents Interco - Stores	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
881040	Rents Interco - Microwave	5,500.24	5,281.51	6,317.17	7,015.22	5,358.61
885000	Maint- Supervision & Engineering	59,206.87	123,347.23	79,486.14	51,279.78	53,146.76
887000	Maintenance of Mains	3,618.23	5,042.65	2,684.92	1,054.33	7,386.43
889000	Maint- Measuring & Reg Stat	12,327.01	16,826.07	9,435.40	7,756.17	15,553.57
892000	Maintenance of Services	14,490.72	18,464.26	20,685.23	17,939.15	19,556.65
893000	Maintenance of Meters & House	2,649.90	(2,106.91)	(11,251.58)	7,470.44	(3,421.68)
894000	Maint - Other Distribution Equipment	11,044.11	74,094.26	11,511.37	13,202.82	(12,063.76)
901000	Supvsn Cust Bill & Coll-Electric	7,599.26	9,286.66	8,045.80	9,228.06	9,495.02
901090	Supvsn Cust Bill & Coll-Gas	70,192.08	74,423.93	67,714.10	64,219.73	62,999.08
902000	Billg Cltns Meter Reading - Electric	46,634.32	45,366.31	46,757.88	44,035.96	42,962.53
902090	Billg Cltns Meter Reading - Gas	355,940.20	206,103.22	163,328.64	172,558.72	244,357.76
903000	Marketing Operations - Electric	238,692.97	142,784.91	105,496.79	114,075.09	116,678.90
903090	Marketing Operations - Gas	1,935.91	1,238.66	(325.00)	(444.34)	1,902.72
904000	Cust Acctg Uncol Acts Prv -Electric	210,942.54	338,220.29	307,495.57	260,228.98	262,271.08
904002	Loss On Sale of A/R Electric	111,451.69	179,288.88	165,126.64	138,106.45	136,538.94
904092	Loss On Sale of A/R Gas	2,412.64	110,381.22	4,053.09	3,958.00	3,176.30
905000	Cust Reltns Billg & Coll -Electric	444.93	48,258.30	1,410.27	1,144.33	463.74
905090	Cust Reltns Billg & Coll - Gas					

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Account Number	Description	November-04	December-04	January-05	February-05	March-05
907090	Marketing Cust Asst - Gas	6,420.91	5,643.30	4,530.82		
908000	Customer Assistanc - Electric	8,752.48	6,196.14	7,821.94	7,788.01	7,374.29
908090	Customer Assistanc - Gas	5,672.29	4,160.99	9,805.39	14,568.30	14,911.61
910000	Misc Cust Serv and Info - Electric	26,668.18	36,763.34	26,209.03	18,136.18	24,803.69
910090	Misc Cust Serv and Info - Gas	16,822.49	24,065.85	17,023.04	12,156.77	16,403.78
911000	Marketing Operations - Electric	11,297.97	17,232.61	17,598.52	8,716.97	12,642.28
911090	Marketing Operations - Gas	4,001.85	4,368.89	6,593.03	2,942.42	4,516.66
912000	Energy Marketing - Electric	10.74	8.16			5.00
912090	Energy Marketing - Gas	7.44	5.65			3.50
913000	Marketing/Customer Reltns - Electric	4,652.14	92.66			
913090	Marketing/Customer Reltns - Gas	3,215.50	64.05			
916000	Miscellaneous Sales Exps - Electric	(1,121,021.07)	81,953.91	131,305.82	104,915.81	152,565.49
916090	Miscellaneous Sales Exps - Gas	(541,250.26)	197,548.25	323,623.80	296,381.89	381,057.00
920000	Admin & General Labor - Electric	184,540.24	262,767.09	210,728.86	244,600.49	373,073.87
920090	Admin & General Labor - Gas	170,104.23	114,033.83	191,003.43	227,027.44	304,390.11
921000	Admin & Gen Off Suppl&Exp Electric	81,646.82	222,807.92	171,506.34	70,643.14	81,685.09
921090	Admin & Gen Off Suppl & Exp	55,420.30	119,418.17	113,782.39	53,896.97	50,972.94
922000	Duplicate Charges Credit - Electric	(494.47)	(2,362.44)	(45.83)	(72.39)	(1,239.63)
923000	Special Services - Electric	125,578.85	109,926.13	40,757.83	101,866.55	99,421.71
923090	Special Services - Gas	77,903.22	36,790.52	32,464.59	67,118.73	52,911.63
925000	Injuries & Damages - Electric	14,828.35	30,402.07	(90,498.23)	22,382.87	18,862.61
925090	Injuries & Damages - Gas	479,965.25	(1,103.12)	97,375.35	43,970.96	(57,586.06)
926000	Empl Pension & Benefits - Electric	(4,370.96)	(314,343.24)	(5,765.74)	(5,173.55)	24,010.04
926090	Empl Pension & Benefits - Gas	203,209.26	46,531.97	240,836.96	233,269.85	195,754.70
926110	Employee Fringe Benefits Loadings	215,116.25	130,202.90	254,341.82	237,179.05	244,051.11
926140	Pension Cost Adj - Cr - Gas	4,719.00	4,719.00	4,719.00		
928000	State Reg Comm Proceeding -Electric	31,671.21	31,671.21	31,671.21	31,671.21	31,671.21
928020	Fed Energy Reg Com Proceed-Electric			13,879.67	13,879.67	(117,379.33)
928090	State Reg Comm Proceeding - Gas	25,718.99	25,718.99	25,719.06	18,460.51	18,460.51
929010	Service Used Own Dept Cr - Electric	(6,046.74)	(6,187.60)	(4,984.59)	(6,641.96)	(5,880.15)



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Account Number	Description	November-04	December-04	January-05	February-05	March-05
929030	Jobbing Overheads - Electric	(107.00)	(85.60)	(42.80)	(42.80)	(359.69)
929110	Service Used By Own Dept Cr -	(7,633.81)	(18,211.63)	(13,395.67)	(19,790.38)	(17,650.49)
929130	Lobbying Overheads - Gas		(20.00)		(85.60)	(42.80)
930000	General & Misc Media - Electric	6,111.21	13,547.32	10,370.99	2,418.74	8,647.35
930090	General & Misc Media - Gas	16,711.00	13,522.08	8,781.19	2,189.82	10,352.94
930200	General Misc - Electric	1,738.78	18,984.54	304.32	2,318.91	15,299.39
930290	General Misc - Gas	7,520.91	13,469.22	6,783.44	3,720.76	15,918.63
931000	Rents - Electric	62,629.47	123,583.59	85,508.99	93,580.94	81,611.70
931090	Rents - Gas	69,365.33	88,623.04	100,035.24	98,467.97	95,664.76
931200	Rents - Electric - Interco	8,957.00	8,957.00	8,957.00	8,957.00	8,957.00
931290	Rents - Gas - Interco	6,689.00	6,689.00	6,689.00	6,689.00	6,689.00
935000	Maint of General Plant - Electric	26,665.73	38,324.24	16,433.37	20,094.59	24,267.56
935090	Maint of General Plant - Gas	18,341.88	26,479.35	12,601.02	16,560.09	27,721.52
	Net Income	(1,487,278.94)	(3,467,552.51)	(1,785,320.92)	(1,558,823.04)	(2,852,572.23)

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403200	Gas Depreciation Expense	625,127.19	628,474.71	632,183.77	672,582.06	651,595.21
404200	Amortization Limited Term Gas	67,279.53	67,279.50	67,422.44	67,440.59	67,440.60
408140	Kentucky Property Tax	130,500.00	130,500.00	130,500.00	(607,500.00)	130,500.00
408200	West Virginia Property Tax	2,500.00	2,500.00	2,500.00	(64,173.00)	
408230	West Virginia License Tax	275.00				
408419	Social Security Taxes	41,681.44	41,765.52	47,311.73	42,870.78	47,654.16
408480	Indiana Highway Use		8.46			0.31
408500	Federal Hwy Use Tax			3,426.00		
408520	Ohio Highway Use		41.16			17.44
408540	Kentucky Highway Use		658.07			805.55
409200	Federal Income Taxes	(264,339.00)	(380,055.00)	(239,940.00)	(1,796,817.00)	247,823.00
409240	Kentucky Income Taxes	(27,160.00)	(64,335.00)	(29,381.00)	(414,168.00)	108,467.00
409980	Taxes Alloc from Serv Co	283,949.94	261,337.31	263,463.16	770,851.95	219,709.47
410410	Federal Income Tax	39,930.22	34,114.07	34,661.03	165,180.67	23,404.34
410420	State Income Tax					
410512	Def FIT - Non-Cash Ovhd					
410514	Def FIT - Plant Misc					
410522	Def SIT - Non-Cash Ovhd					
410524	Def SIT - Plant Misc					
410980	Taxes Alloc from Serv Co					
411410	Federal Income Tax	(32,263.77)	(46,210.88)	(51,872.58)	1,271,571.95	(318,565.54)
411420	State Income Tax	(5,036.38)	(8,624.10)	(10,080.53)	330,363.29	(78,684.40)
411430	Amortization of ITC	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)
411980	Taxes Alloc from Serv Co	(667.00)	(100.00)	(50.00)	(117.00)	(717.00)
415100	Othr Inc - Misc Gas Jobbing Re	(1,800.00)		(2,160.00)	(2,520.00)	
415110	Othr Inc - Rev Cust Prop -Thir	(390.00)	(180.00)		(315.00)	(205.00)
415210	Othr Inc-Rev Inst Gas Serv Les	(18,677.03)	(56,323.47)		(54,597.00)	(12,227.93)
415300	Othr Inc-Rev Track Assoc CATV	(934.60)	602.61	1,432.28	209.64	(452.12)
416100	Gas Jobbing- Miscellaneous	1,044.66	1,648.48	1,752.42	(984.61)	274.71
416110	Gas Jobbing- Cust Prop Third Party					

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416150	Gas Jobbing- Lighting Pilot	(173.76)	81.38	31.25	35.40	143.74
416200	Gas Jobbing- Renew Serv 2		482.86	484.31	717.85	1,760.49
416210	Gas Jobbing- Install Serv 2		93.86		109.99	92.60
416300	Gas Jobbing- Placement CATV	8,027.96	7,808.94	14,527.35	852.34	10,773.84
426092	Sale of A/R Fees Gas	13,467.05	12,549.94		15,352.56	15,284.50
480400	Residential Sales Gas	(2,337,602.62)	(2,111,363.97)	(2,030,602.76)	(2,048,431.96)	(2,451,860.79)
480410	Residential Unbilled Gas	(14,000.00)	(69,000.00)	(36,000.00)	(78,000.00)	(975,000.00)
480603	Res DSM					
480620	Res Gas Cost Recovery					
480623	Res AMRP					
481400	Commercial Sales Gas	(958,593.81)	(875,954.42)	(892,311.55)	(842,809.16)	(1,024,136.21)
481410	Commercial Unbilled Gas	97,000.00	(55,000.00)	(12,000.00)	(31,000.00)	(304,000.00)
481450	Industrial Sales Gas	(91,535.96)	(74,119.40)	(354,600.78)	(169,803.10)	(165,883.83)
481460	Industrial Unbilled Gas	20,000.00	9,000.00	(42,000.00)	(1,000.00)	(64,000.00)
481603	Com DSM					
481620	Com Gas Cost Recovery					
481623	Com AMRP					
481660	Ind Gas Cost Recovery					
481663	Ind AMRP					
482400	Public St & Hgwy Lighting Gas	(200.68)	57.51	(69.67)	(68.59)	(68.48)
482450	Other Sales To Pub Authority Gas	(126,950.38)	(87,765.04)	(88,013.01)	(89,762.91)	(128,149.74)
482460	Other Sales To Pub Auth Unbill	10,000.00	(13,000.00)	4,000.00	(32,000.00)	(73,000.00)
482620	SI Gas Cost Recovery					
482623	SI AMRP					
482653	OPA DSM					
482660	OPA Gas Cost Recovery					
482663	OPA AMRP					
484400	Inter Departmental Sales Gas	(403.07)	(354.01)	(460.99)	(211.63)	(1,196.43)
487000	Late Payment Charge	0.00	0.00	0.00	0.00	0.00
488010	Misc Service Revenue	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)

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488020	Misc Rev Recon Charges Gas	(1,414.50)	(1,216.50)	(1,350.00)	(1,387.50)	(1,980.00)
488030	Misc Gas Rev Erlanger Gas Pit	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)
488040	Misc Rev Cust Diversn Exp Gas	(1,111.00)	(940.50)	(770.00)	(892.25)	(836.00)
488060	Misc Rev Bad Check Charge	(3,766.98)	(3,824.91)	(3,482.27)	(3,879.73)	(3,810.64)
489000	Rev Transps Gas of Others	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489010	Rev Transp of Gas - Assoc Co					
489023	Transp AMRP					
489040	Rev Transp Gas - Fuel Oil Repl	(84,820.59)	(77,139.95)	(87,830.64)	(85,521.59)	(100,847.69)
489110	Rev Firm Transp Agreements - C	(15,432.90)	(15,422.59)	(16,693.17)	(16,885.88)	(23,148.31)
489115	Comm Rev Transp-Unbilled	4,000.00	(3,000.00)	0.00	0.00	(5,000.00)
489120	Rev Firm Transp Agreements - I	(125,097.22)	(114,512.65)	(124,933.72)	(126,977.52)	(156,473.84)
489125	Ind Rev Transp-Unbilled	(3,000.00)	0.00	3,000.00	(11,000.00)	(22,000.00)
489130	Rev Firm Transp Agree - Other	(5,962.48)	(5,561.53)	(5,622.30)	(6,282.64)	(16,745.07)
489135	Other Rev Transp-Unbilled	1,000.00	2,000.00	0.00	(3,000.00)	0.00
489140	Rev Tnter Trans - Metered Pool		(10.00)			(5.00)
489160	Com Transp Gas Cost Recovery					
489163	Com Transp AMRP					
489170	Ind Transp Gas Cost Recovery					
489173	Ind Transp AMRP					
489183	Oth Transp AMRP					
493040	Rent Land & Buildings - Assoc					
495020	Sales Use Tax Collect Fee	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)
495030	Gas Losses Damaged Lines	4,942.46	338.41	(177.43)	(3,974.36)	(1,672.20)
711000	Gas Boiler Labor	36.95	48.91	46.10	64.81	229.18
712000	Gas Production - Other Expense	80.85	99.33	12.32	87.01	99.35
717000	Liquid Petroleum Gas Expense	4,706.91	6,580.42	7,709.38	4,970.72	5,845.28
728003	Liq Prop Gas Exp-Erlang/Consta			(67,244.89)		
735000	Gas Miscellaneous Prod Expense	294.50	392.44	190.80	71.20	283.75
742000	Maint Production Equipme	197.29	171.36	598.02	1,448.83	2,637.71
801000	Natural Gas Field Line Purchas	1,573,390.52	1,524,597.77	1,511,247.59	1,455,906.63	2,834,043.75

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805000	Unrecovered Purch Gas Adjustme	60,289.50	219,388.89	305,487.64	115,419.70	(951,616.38)
805200	Purchase Gas Cost Unbilled Rev	(212,062.00)	39,556.00	7,199.00	34,985.00	983,637.00
807000	Gas Purchased Expenses	17,812.95	19,533.27	16,565.34	19,131.77	18,960.13
807010	Gas Purchased Expenses - Inter	4,962.99	4,822.91	5,228.27	5,153.52	5,822.85
859000	Other Expenses	9,125.59	7,874.14	10,272.68	10,050.11	9,519.62
870000	Dist Supervision & Engineering	4,687.23	3,525.06	3,788.91	4,747.72	6,561.75
871000	Distribution Load Dispatching	55,654.81	60,368.20	77,671.98	61,981.42	63,636.64
874000	Mains And Services	3,571.45	3,071.02	4,297.02	9,987.92	6,852.93
875000	Measuring & Reg Stations - Gen	681.12	616.37	740.47	913.54	973.31
876000	Measuring & Reg Stations - Ind	(19,797.30)	41,543.47	(79,820.14)	(6,583.99)	(68,124.62)
878000	Meter And House Regulators	43,049.29	80,502.78	50,628.89	42,144.16	41,852.42
879000	Customer Installations	51,167.30	79,876.42	61,073.17	53,353.14	62,508.34
880000	Gas Distribution Other Expense	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881020	Rents Interco - Buildings	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881030	Rents Interco - Stores	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
881040	Rents Interco - Microwave	5,603.53	4,768.53	5,297.00	6,026.66	5,437.30
885000	Maint- Supervision & Engineeri	76,926.42	66,142.69	29,293.27	59,838.95	52,219.26
887000	Maintenance of Mains	2,109.17	2,640.12	8,777.13	4,390.67	9,089.89
889000	Maint- Measuring & Reg Stat	33,451.27	34,853.01	34,389.30	26,453.63	23,594.27
892000	Maintenance of Services	18,937.50	20,277.62	23,712.35	23,164.10	24,757.62
893000	Maintenance of Meters & House	4,213.95	(67,192.46)	(5,214.32)	4,306.71	(3,052.29)
894000	Maint - Other Distribution Equ	7,096.86	8,738.50	7,998.41	7,985.48	9,269.01
901090	Supvn Cust Bill & Coll	48,308.54	46,011.81	48,041.37	47,787.82	47,841.96
902090	Billg Citns Meter Reading	99,363.71	115,885.10	106,135.53	114,607.73	138,949.65
903090	Marketing Operations	87,103.53	90,900.29	(12,371.05)	83,498.21	80,477.79
904092	Loss On Sale of A/R Gas		365.43	328.41	377.73	515.41
905090	Cust Reltns Billg & Coll	5,217.79	5,412.61	6,320.02	8,719.66	8,320.90
907090	Marketing Cust Asst	5,665.66	5,490.33	5,574.55	6,278.25	6,079.88
908090	Customer Assistanc					
909000	Community Affairs					

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Account Number	Description	June-04	July-04	August-04	September-04	October-04
910090	Misc Cust Serv And Info	13,818.58	10,679.68	15,432.21	13,725.61	13,825.29
911090	Marketing Operations	3,863.03	2,583.28	2,892.86	3,420.06	3,556.54
912090	Energy Marketing	6.63	10.52		6.81	5.18
913090	Marketing/Customer Retltns	2,474.05	320.75	0.00		1.42
916090	Miscellaneous Sales Exps	35,922.24	31,059.80	28,556.46	30,598.75	42,143.79
920090	Admin & General Labor	146,461.64	189,878.71	264,245.56	196,987.58	212,074.18
921090	Admin & Gen off Suppl & Exp	44,294.85	47,288.84	53,078.65	29,047.24	31,478.19
923090	Special Services	235,613.74	43,166.19	60,973.51	31,377.95	70,978.54
925090	Injures & Damages	16,827.19	124,707.30	13,538.87	6,810.38	(13,623.77)
926090	Empl Pension & BeneFITs	212,383.21	215,442.82	220,103.37	221,169.12	233,867.01
926140	Pension Cost Adj - Cr	4,719.00	4,719.00	4,719.00	4,719.00	4,719.00
928090	State Reg Comm Proceeding	25,393.78	25,718.99	25,718.99	25,718.99	25,718.99
928002	State Reg Comm Proceeding	(547.05)	(512.37)	(771.46)	(529.08)	(2,328.19)
929110	Service Used By Own Dept Cr					(20.00)
929130	Lobbying Overheads	10,413.19	25,405.09	10,677.73	1,869.75	10,570.91
930090	General & Misc Media	10,983.89	6,679.37	6,888.78	6,344.16	7,987.76
930290	General Misc	79,257.28	68,191.71	69,570.29	69,913.69	76,438.95
931090	Rents	6,689.00	6,689.00	6,689.00	6,689.00	6,689.00
931290	Rents - Interco					
935090	Maint of General Plant	12,394.02	18,340.76	13,922.66	15,360.05	11,099.32
427080	Int on Debt- 7 875 Deb 9/15/09	63,171.00	63,171.00	63,171.00	63,171.00	63,171.00
427250	Int on Debt - 6 5 Debentures	52,141.00	52,141.00	52,141.00	52,141.00	52,141.00
427340	Int on Debt - Unscd Debntns 7	46,024.00	46,024.00	46,024.00	46,024.00	46,024.00
427400	Int Exp 5 0 Deb 12/15/14	0.00	0.00	0.00	0.00	0.00
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	907.00	907.00	907.00	907.00	907.00
428100	Loss Reaquired Debt- 10 25 6-0	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00
428110	Loss Reaquired Debt- 10 25 11-	1,503.00	1,503.00	1,503.00	1,503.00	1,503.00
428130	Loss Reaquired Debt- 9 5 12-01	1,512.00	1,512.00	1,512.00	1,512.00	1,512.00
428250	Debt Disc& Exp-6 5 Db Due 4/	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00
428260	Debt Disc& Exp-6 5 Db Treas	(1,441.00)	(1,441.00)	(1,441.00)	(1,441.00)	(1,441.00)

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Account Number	Description	June-04	July-04	August-04	September-04	October-04
428400	Dbt Disc&Exp 5 0 Deb 12/15/14	0.00	0.00	0.00	0.00	0.00
428770	Debt Disc & Exp-7 65 Ser 7-15	395.00	395.00	395.00	395.00	395.00
428780	Debt Disc & Exp-7 65 Hdg 7-20	1,217.00	1,217.00	1,217.00	1,217.00	1,217.00
428920	Loss on Reaquired 9 7 Ser 07-0	2,687.00	2,687.00	2,687.00	2,687.00	2,687.00
430500	Interest Expense - Cinergy Ser	3,231.00	4,082.00	5,663.00	3,424.00	5,903.00
430800	Interest Expense - Cinergy Cor	3,170.00	5,783.00	8,047.00	10,339.00	13,138.00
431020	Interest- Customer Service Dep	8,108.00	8,415.00	8,469.00	8,330.00	8,737.00
431070	Interest- Refunds - Adjustment	0.00	1.00	1.00	0.00	0.00
431130	Interest Expense-Capital Lease	17,026.00	16,741.00	16,596.00	16,452.00	16,306.00
431550	Interest Assigned From Service	(2,910.00)	(3,467.00)	(4,174.00)	(2,870.00)	(3,802.00)
431910	Other Interest Expense	11.00	0.00	0.00	22.00	0.00
432001	AFUDC Debt - gas	(1,653.49)	(2,973.07)	(2,373.98)	(3,506.48)	(490.29)
	Net Income	218,457.38	522,409.58	287,999.36	(143,985.97)	(93,481.03)

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Account Number	Description	November-04	December-04	January-05	February-05	March-05
403200	Gas Depreciation Expense	651,207.23	655,331.25	654,492.15	657,969.14	660,733.38
404200	Amortization Limited Term Gas	67,863.73	68,171.58	73,441.88	72,756.51	72,668.75
408140	Kentucky Property Tax	130,500.00	209,826.88	196,017.00	196,017.00	196,017.00
408200	West Virginia Property Tax			2,500.00	2,500.00	2,500.00
408230	West Virginia License Tax	39,842.90	40,932.95	49,468.12	46,600.63	46,317.20
408419	Social Security Taxes			0.43		
408480	Indiana Highway Use			2,070.40		
408500	Federal Hwy Use Tax			138.92		
408520	Ohio Highway Use			160.40		
408540	Kentucky Highway Use	540,106.00	2,730,784.78	768,117.00	725,131.00	1,809,668.00
409200	Federal Income Taxes	463,996.00	(1,085,983.53)	262,726.00	299,032.00	368,946.00
409240	Kentucky Income Taxes		164,575.25			
409980	Taxes Alloc from Serv Co	313,967.75	103,735.05	291,518.22	29,518.01	(926,671.90)
410410	Federal Income Tax	74,595.23	(110,705.29)	41,470.00	(25,927.34)	(282,741.29)
410420	State Income Tax			(469.00)	(469.00)	(491.74)
410512	Def FIT - Non-Cash Ovhd			(270.00)	(270.00)	(281.35)
410514	Def FIT - Plant Misc			(118.00)	(118.00)	(63.79)
410522	Def SIT - Non-Cash Ovhd			(8.00)	(8.00)	19.07
410524	Def SIT - Plant Misc					
410980	Taxes Alloc from Serv Co	(693,706.76)	(23,880.22)			2,729.81
411410	Federal Income Tax	(40,743.17)	1,252,837.92	(55,985.88)	(52,275.08)	123.24
411420	State Income Tax	(4,020.00)	55,928.42	(15,028.08)	(14,071.56)	
411430	Amortization of ITC		(6,379.00)	(6,382.00)	(6,382.00)	
411980	Taxes Alloc from Serv Co		(255,872.13)	(200.00)	(317.00)	(200.00)
415100	Othr Inc - Misc Gas Jobbing Re	(217.00)	(300.00)		96.89	(1,674.90)
415110	Othr Inc - Rev Cust Prop -Thir	(1,440.00)	(1,080.00)	(500.00)		(2,585.00)
415210	Othr Inc-Rev Inst Gas Serv Les	500.00	(500.00)	(17,680.67)	(58,713.68)	(67,401.78)
415300	Othr Inc-Rev Track Assoc CATV	(25,545.88)	(39,927.46)	(898.36)	757.87	(865.28)
416100	Gas Jobbing- Miscellaneous	669.42	4,929.24	(2,846.40)	(323.77)	438.70
416110	Gas Jobbing- Cust Prop Third Party	692.58	15.90			



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416150	Gas Jobbing- Lighting Pilot	23.02	24.58	38.94	54.07	46.50
416200	Gas Jobbing- Renew Serv 2	832.70	550.72	704.26	(8.97)	1,224.49
416210	Gas Jobbing- Install Serv 2			404.93	4,450.15	964.80
416300	Gas Jobbing- Placement CATV	8,602.71	8,592.25	9,991.12	19,910.27	29,848.01
426092	Sale of A/R Fees Gas	17,959.85	18,773.12	25,946.87	32,234.50	35,686.66
480400	Residential Sales Gas	(4,848,006.24)	(10,499,553.77)	(3,796,032.10)	(3,576,024.39)	(3,321,997.31)
480410	Residential Unbilled Gas	(2,350,000.00)	(3,882,000.00)	1,101,000.00	1,918,000.00	742,000.00
480603	Res DSM			(313,812.12)	(287,086.76)	(368,450.33)
480620	Res Gas Cost Recovery			(10,279,220.94)	(9,127,531.39)	(8,287,921.88)
480623	Res AMRP			(291,513.67)	(287,623.55)	(290,458.10)
481400	Commercial Sales Gas	(1,921,247.92)	(4,132,989.19)	(1,280,417.32)	(1,223,896.24)	(1,109,184.15)
481410	Commercial Unbilled Gas	(674,000.00)	(1,423,000.00)	282,000.00	530,000.00	443,000.00
481450	Industrial Sales Gas	(284,842.15)	(553,837.99)	(184,851.88)	(188,174.65)	(171,932.95)
481460	Industrial Unbilled Gas	(47,000.00)	(199,000.00)	(44,000.00)	95,000.00	38,000.00
481603	Com DSM			(9,794.50)	(9,280.76)	(12,593.61)
481620	Com Gas Cost Recovery			(4,394,015.07)	(4,036,633.31)	(3,594,623.32)
481623	Com AMRP			(92,998.65)	(93,162.61)	(94,678.89)
481660	Ind Gas Cost Recovery			(672,804.69)	(655,336.40)	(598,286.55)
481663	Ind AMRP			(3,467.86)	(3,396.00)	(3,453.73)
482400	Public St & Hgwy Lighting Gas	(82.68)	(84.72)	(12.90)	(25.19)	(26.41)
482450	Other Sales To Pub Authority Gas	(307,100.73)	(695,573.58)	(216,912.88)	(190,295.63)	(180,456.06)
482460	Other Sales To Pub Auth Unbill	(143,000.00)	(241,000.00)	22,000.00	134,000.00	24,000.00
482620	SI Gas Cost Recovery			(44.86)	(35.52)	(40.02)
482623	SI AMRP			(28.66)	(14.33)	(14.33)
482653	OPA DSM			(17.18)	(14.37)	(13.06)
482660	OPA Gas Cost Recovery			(793,356.28)	(664,354.54)	(630,861.19)
482663	OPA AMRP			(4,889.82)	(5,567.32)	(5,504.83)
484400	Inter Departmental Sales Gas	(4,423.33)	(8,624.33)	(7,025.63)	(10,556.77)	(8,730.66)
487000	Late Payment Charge	0.00	0.00	0.00	0.00	0.00
488010	Misc Service Revenue	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)

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Account Number	Description	November-04	December-04	January-05	February-05	March-05
488020	Misc Rev Recon Charges Gas	(1,137.00)	(721.50)	(507.00)	(427.50)	(658.50)
488030	Misc Gas Rev Erlanger Gas Plt	(29,889.00)	(310,967.00)	(36,595.00)	(36,595.00)	(36,595.00)
488040	Misc Rev Cust Diversn Exp Gas		(24.54)		(150.24)	(97.74)
488060	Misc Rev Bad Check Charge	(691.56)	(753.50)	(698.50)	(533.50)	(539.00)
489000	Rev Transp Gas of Others	(4,475.43)	(4,588.67)	7,665.47	(2,726.38)	(4,331.40)
489010	Rev Transp of Gas - Assoc Co	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489023	Transp AMRP			(13,044.31)		
489040	Rev Transp Gas - Fuel Oil Repl	(84,734.10)	(122,335.47)	(111,917.30)	(92,455.42)	(97,133.06)
489110	Rev Firm Transp Agreements - C	(33,714.33)	(53,691.60)	(55,999.23)	(52,372.38)	(52,135.60)
489115	Comm Rev Transp-Unbilled	(6,000.00)	(17,000.00)	4,000.00	6,000.00	10,000.00
489120	Rev Firm Transp Agreements - I	(210,975.23)	(183,596.28)	(224,092.18)	(222,062.93)	(231,705.67)
489125	Ind Rev Transp-Unbilled	(22,000.00)	(24,000.00)	28,000.00	9,000.00	28,000.00
489130	Rev Firm Transp Agree - Other	(29,171.76)	(43,509.42)	(51,950.54)	(43,043.44)	(42,646.51)
489135	Other Rev Transp-Unbilled	(11,000.00)	(10,000.00)	(1,000.00)	6,000.00	8,000.00
489140	Rev Tnter Trans - Metered Pool	(5.00)	(5.00)		(5.00)	
489160	Com Transp Gas Cost Recovery			(1,010.38)	(1,283.99)	(1,007.98)
489163	Com Transp AMRP			(6,592.60)		
489170	Ind Transp Gas Cost Recovery			(53.01)	(48.83)	(38.18)
489173	Ind Transp AMRP			(26,084.40)		
489183	Oth Transp AMRP			(6,089.15)		
493040	Rent Land & Buildings - Assoc	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)
495020	Sales Use Tax Collect Fee	(4,091.13)	(2,465.73)	(2,361.73)	(2,537.19)	(3,361.83)
495030	Gas Losses Damaged Lines					
711000	Gas Boiler Labor	367.42	1,348.15	1,434.98	1,399.22	1,168.66
712000	Gas Production - Other Expense	447.37	404.25	1,328.25	1,392.93	720.72
717000	Liquid Petroleum Gas Expense	5,428.30	7,122.83	5,289.69	5,320.85	4,188.49
728003	Liq Prop Gas Exp-Erlang/Consta		13,862.78	41,124.34		13,270.97
735000	Gas Miscellaneous Prod Expense	199.64	3,713.42	3,367.06	50.73	1,106.16
742000	Maint Production Equipme	357.69	1,736.27	1,348.34	1,295.03	938.43
801000	Natural Gas Field Line Purchas	7,987,422.52	15,640,640.69	15,136,843.35	11,581,292.68	12,121,067.45

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Account Number	Description	November-04	December-04	January-05	February-05	March-05
805000	Unrecovered Purch Gas Adjustme	(3,236,088.37)	(4,198,749.65)	991,976.41	2,934,507.48	984,685.33
805200	Purchase Gas Cost Unbilled Rev	2,393,220.00	4,298,049.00	(791,318.00)	(1,910,798.00)	(849,288.00)
807000	Gas Purchased Expenses	30,473.80	33,005.57	21,086.86	21,364.25	21,388.99
807010	Gas Purchased Expenses - Inter	5,929.43	6,725.67	4,696.16	5,025.46	4,599.84
859000	Other Expenses		(26,412.97)			
870000	Dist Supervision & Engineering	10,059.05	9,144.31	11,193.09	15,283.71	21,749.96
871000	Distribution Load Dispatching	5,110.02	6,173.00	6,089.43	5,238.09	5,508.89
874000	Mains And Services	70,056.38	69,255.19	96,593.31	82,189.24	85,183.64
875000	Measuring & Reg Stations - Gen	3,905.20	6,002.79	4,682.26	4,169.12	4,782.19
876000	Measuring & Reg Stations - Ind	1,416.59	815.72	2,464.25	3,260.09	1,807.44
878000	Meter And House Regulators	(70,123.18)	(9,500.80)	28,199.94	(12,648.82)	(75,984.84)
879000	Customer Installations	45,085.77	43,235.53	41,217.75	42,702.84	40,608.51
880000	Gas Distribution Other Expense	54,817.95	135,216.71	66,239.53	67,005.16	94,436.20
881020	Rents Interco - Buildings	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881030	Rents Interco - Stores	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881040	Rents Interco - Microwave	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
885000	Maint- Supervision & Engineeri	5,500.24	5,281.51	6,317.17	7,015.22	5,358.61
887000	Maintenance of Mains	59,206.87	123,347.23	79,486.14	51,279.78	53,146.76
889000	Maint- Measuring & Reg Stat	3,618.23	5,042.65	2,684.92	1,054.33	7,386.43
892000	Maintenance of Services	12,327.01	16,826.07	9,435.40	7,756.17	15,553.57
893000	Maintenance of Meters & House	14,490.72	18,464.26	20,685.23	17,939.15	19,556.65
894000	Maint - Other Distribution Equ	2,649.90	(2,106.91)	(11,251.58)	7,470.44	(3,421.68)
901090	Supvsn Cust Bill & Coll	7,599.26	9,286.66	8,045.80	9,228.06	9,495.02
902090	Billg Citns Meter Reading	46,634.32	45,366.31	46,757.88	44,035.96	42,962.53
903090	Marketing Operations	238,692.97	142,784.91	105,496.79	114,075.09	116,678.90
904092	Loss On Sale of A/R Gas	111,451.69	179,288.88	165,126.64	138,106.45	136,538.94
905090	Cust Reltns Billg & Coll	444.93	48,258.30	1,410.27	1,144.33	463.74
907090	Marketing Cust Asst	6,420.91	5,643.30	4,530.82	14,568.30	14,911.61
908090	Customer Assistanc	5,672.29	4,160.99	9,805.39		
909000	Community Affairs					

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910090	Misc Cust Serv And Info	16,822.49	24,065.85	17,023.04	12,156.77	16,403.78
911090	Marketing Operations	4,001.85	4,368.89	6,593.03	2,942.42	4,516.66
912090	Energy Marketing	7.44	5.65			3.50
913090	Marketing/Customer Reltns	3,215.50	64.05	323,623.80	296,381.89	381,057.00
916090	Miscellaneous Sales Exps	(541,250.26)	197,548.25	191,003.43	227,027.44	304,390.11
920090	Admin & General Labor	170,104.23	114,033.83	113,782.39	53,896.97	50,972.94
921090	Admin & Gen off Suppl & Exp	55,420.30	119,418.17	32,464.59	67,118.73	52,911.63
923090	Special Services	77,903.22	36,790.52	97,375.35	43,970.96	(57,586.06)
925090	Injuries & Damages	479,965.25	(1,103.12)	240,836.96	233,269.85	228,755.44
926090	Empl Pension & BeneFITs	203,209.26	46,531.97	4,719.00		
926140	Pension Cost Adj - Cr	4,719.00	4,719.00	25,719.06	18,460.51	18,460.51
928090	State Reg Comm Proceeding	25,718.99	25,718.99			
928002	State Reg Comm Proceeding					
929110	Service Used By Own Dept Cr	(7,633.81)	(18,211.63)	(13,395.67)	(19,790.38)	(17,650.49)
929130	Lobbying Overheads		(20.00)		(85.60)	(42.80)
930090	General & Misc Media	16,711.00	13,522.08	8,781.19	2,189.82	10,352.94
930290	General Misc	7,520.91	13,469.22	6,783.44	3,720.76	15,918.63
931090	Rents	69,365.33	88,623.04	100,035.24	98,467.97	95,664.76
931290	Rents - Interco	6,689.00	6,689.00	6,689.00	6,689.00	6,689.00
935090	Maint of General Plant	18,341.88	26,479.35	12,601.02	16,560.09	27,721.52
427080	Int on Debt- 7 875 Deb 9/15/09	63,171.00	63,171.00	63,171.00	63,171.00	63,171.00
427250	Int on Debt - 6 5 Debentures	52,141.00	52,141.00	52,141.00	52,141.00	52,141.00
427340	Int on Debt - Unscd Debntrs 7	46,024.00	46,024.00	46,024.00	46,024.00	46,024.00
427400	Int Exp 5 0 Deb 12/15/14	0.00	63,549.00	82,891.00	82,891.00	82,891.00
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	907.00	907.00	907.00	907.00	907.00
428100	Loss Required Debt- 10 25 6-0	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00
428110	Loss Required Debt- 10 25 11-	1,503.00	1,503.00	1,503.00	1,503.00	1,503.00
428130	Loss Required Debt- 9 5 12-01	1,512.00	1,512.00	1,512.00	1,512.00	1,512.00
428250	Debt Disct & Exp-6 5 Db Due 4/	1,236.00	1,236.00	1,236.00	1,236.00	1,236.00
428260	Debt Disct & Exp-6 5 Db Treas	(1,441.00)	(1,441.00)	(1,441.00)	(1,441.00)	(1,441.00)

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 COMMISSION DATA REQUEST NO. 1  
 TRIAL BALANCE  
 GAS OPERATIONS INCOME STATEMENT  
 JUNE 30, 2004 THROUGH MARCH 31, 2005

Account Number	Description	November-04	December-04	January-05	February-05	March-05
428400	Dbt Disc&Exp 5 0 Deb 12/15/14	0.00	2,317.00	3,160.00	3,160.00	3,160.00
428770	Debt Disc & Exp-7 65 Ser 7-15	395.00	395.00	395.00	395.00	395.00
428780	Debt Disc & Exp-7 65 Hdg 7-20	1,217.00	1,217.00	1,217.00	1,217.00	1,217.00
428920	Loss on Required 9 7 Ser 07-0	2,687.00	2,687.00	2,687.00	2,687.00	2,687.00
430500	Interest Expense - Cinergy Ser	7,120.00	2,714.00	973.00	115.00	0.00
430800	Interest Expense - Cinergy Cor	14,174.00	5,293.00	2,448.00	189.00	0.00
431020	Interest- Customer Service Dep	8,544.00	8,859.00	9,009.00	8,148.00	9,104.00
431070	Interest- Refunds - Adjustment	2.00	0.00	1.00	47.00	0.00
431130	Interest Expense-Capital Lease	16,160.00	16,013.00	19,918.00	19,745.00	19,572.00
431550	Interest Assigned From Service	(4,119.00)	(4,900.00)	(3,669.00)	(2,662.00)	(2,015.00)
431910	Other Interest Expense	0.00	25.00	0.00	0.00	78.00
432001	AFUDC Debt - gas	(1,628.30)	(2.04)	(2,832.75)	(2,831.75)	(2,830.75)
	Net Income	(852,484.08)	(1,033,388.34)	(1,645,267.63)	(1,608,068.10)	(1,619,358.66)

THE UNION LIGHT, HEAT AND POWER COMPANY  
 CASE NO. 2005-00042  
 EMBEDDED COST OF LONG-TERM DEBT  
 AS OF MARCH 31, 2005  
 (CORPORATE)

SCHEDULE J-3  
 PAGE 1 OF 1  
 WITNESS RESPONSIBLE:  
 W. L. AUMILLER

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

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST(*) (I)
1	<u>A/C 227: Capital Lease - Non Current</u>									
2	Capital Lease - Meters (1999 Acquisitions)	20-Dec-99	20-Sep-08	909,680	441,584	-	-	-	441,584	29,621
3	Capital Lease - Meters (2000 Acquisitions)	25-Dec-00	25-Sep-09	3,832,158	2,228,109	-	-	-	2,228,109	135,670
4	Capital Lease - Meters (2001 Acquisitions)	20-Dec-01	20-Sep-10	1,411,952	941,779	-	-	-	941,779	56,478
5	Capital Lease - Meters (2002 Acquisitions)	4-Apr-01	20-Sep-11	1,074,181	792,258	-	-	-	792,258	35,501
6	Capital Lease - Meters (2003 Acquisitions)	20-Dec-02	20-Sep-12	2,068,445	1,706,359	-	-	-	1,706,359	80,881
7	Capital Lease - Meters (2004 Acquisitions)	20-Dec-04	20-Sep-13	2,017,084	1,827,908	-	-	-	1,827,908	91,578
8	Capital Lease - Meters (2004 Acquisitions)	20-Dec-04	20-Sep-13	2,017,084	1,827,908	-	-	-	1,827,908	91,578
9										
10	<u>A/C 221: Bonds</u>									
11										
12	<u>A/C 189: Unamortized Loss on R/A Debt</u>									
13										
14	10.25% due 6/1/2020									
15	9.7% due 7/1/2019									
16	9.5% due 12/1/2008									
17	10.25% due 11/15/2020									
18										
19	<u>A/C 224: Other Long Term Debt</u>									
20	Debtentures	15-Jul-95	15-Jul-25	15,000,000	15,000,000	(200,236)	615,802	-	14,183,962	1,187,695
21	Debtentures	30-Apr-98	30-Apr-08	20,000,000	20,000,000	(52,223)	(68,015)	-	20,015,792	1,294,878
22	Debtentures	15-Sep-99	15-Sep-09	20,000,000	20,000,000	(22,995)	77,863	-	19,899,142	1,597,623
23	Debtentures	09-Dec-04	15-Dec-14	40,000,000	40,000,000	(367,424)	397,267	-	39,235,309	2,078,789
24	Debtentures									
25	Totals			106,313,500	102,937,997	(642,878)	1,022,917	2,273,958	98,998,244	6,770,143
26										
27										
28										
29										6.839%

Embedded Cost of Long-Term Debt (I / H)  
 (\*) Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
EMBEDDED COST OF SHORT-TERM DEBT  
AS OF MARCH 31, 2005  
(CORPORATE)

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

SCHEDULE J-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
W. L. AUMILLER

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		(\$)	(%)	(\$)
1	<u>A/C 243: Capital Lease - Current</u>			
2				
3	Capital Lease - Meters (1999 Acquisitions)	88,642	6.708%	5,946
4	Capital Lease - Meters (2000 Acquisitions)	346,206	6.089%	21,080
5	Capital Lease - Meters (2001 Acquisitions)	121,613	5.997%	7,293
6	Capital Lease - Meters (2002 Acquisitions)	91,150	4.481%	4,084
7	Capital Lease - Meters (2003 Acquisitions)	165,694	4.740%	7,854
8	Capital Lease - Meters (2004 Acquisitions)	152,574	5.010%	7,644
9				
10	<u>A/C 233: Notes Payable to Assoc. Companies</u>			
11				
12	Notes Payable to Cinergy Corp. - Money Pool	-	0.000%	0
13				
14	<u>Sale of Accounts Receivable</u>			
15				
16	Amount Sold for Cash/Classified as Receivable	<u>45,158,933</u>	2.630%	<u>1,187,680</u>
17				
18	Totals	<u>46,124,812</u>		<u>1,241,581</u>
19				
20	Cost of Short-Term Debt			<u>2.692%</u>

THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
COMPARATIVE BALANCE SHEETS  
AS OF MARCH 31, 2005

Case No. 2005-00042  
AG-DR-02-028  
AG-DR-01-159 Supplemental  
Page 1 of 2

LINE NO.	DESCRIPTION	AMOUNT
1	<b>ASSETS</b>	
2	<b>UTILITY PLANT</b>	
3	UTILITY PLANT IN SERVICE	570,246,011
4	CONSTRUCTION WORK IN PROGRESS	10,853,016
5	TOTAL UTILITY PLANT	581,099,027
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION	205,038,973
7	NET UTILITY PLANT	376,060,054
8	<b>OTHER PROPERTY AND INVESTMENTS</b>	
9	NONUTILITY PROPERTY - NET	13,248,316
10	LESS: ACCUM. PROVISION FOR DEPR. & AMORT.	-
11	OTHER INVESTMENTS	3,068
12	SPECIAL FUNDS	-
13	TOTAL OTHER PROPERTY AND INVESTMENTS	13,251,384
14	<b>CURRENT AND ACCRUED ASSETS</b>	
15	CASH	9,304,452
16	SPECIAL DEPOSITS	-
17	WORKING FUNDS	2,500
18	TEMPORARY CASH INVESTMENTS	-
19	NOTES AND ACCOUNTS RECEIVABLE - NET	948,778
20	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	15,279,891
21	RECEIVABLES FROM ASSOCIATED COMPANIES	612,526
22	MATERIALS, SUPPLIES AND FUEL	2,259,218
23	GAS STORED - CURRENT	1,792,086
24	PREPAYMENTS	142,385
25	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	-
26	RENTS RECEIVABLE	601
27	TOTAL CURRENT AND ACCRUED ASSETS	30,342,437
28	<b>DEFERRED DEBITS</b>	
29	UNAMORTIZED DEBT EXPENSE	1,022,917
30	OTHER REGULATORY ASSETS	37,829,605
31	CLEARING ACCOUNTS	327,332
31.5	TEMPORARY FACILITIES	(128,997)
32	MISCELLANEOUS DEFERRED DEBITS	1,516,652
33	UNAMORTIZED LOSS ON REACQUIRED DEBT	2,273,958
34	ACCUMULATED DEFERRED INCOME TAXES	7,297,907
35	UNRECOVERED PURCHASED GAS COSTS	(1,791,176)
36	TOTAL DEFERRED DEBITS	48,348,198
37		
38		
39	TOTAL ASSETS	468,002,073



THE UNION LIGHT, HEAT AND POWER COMPANY  
CASE NO. 2005-00042  
COMPARATIVE BALANCE SHEETS  
AS OF MARCH 31, 2005

Case No. 2005-00042  
AG-DR-02-028  
AG-DR-01-159 Supplemental  
Page 2 of 2

LINE NO.	DESCRIPTION	AMOUNT
1	<b>LIABILITIES AND NET WORTH</b>	
2	<b>PROPRIETARY CAPITAL</b>	
3	COMMON STOCK ISSUED	8,779,995
4	PREMIUM ON CAPITAL STOCK	18,838,946
5	OTHER PAID-IN CAPITAL	4,616,415
6	RETAINED EARNINGS	167,756,999
7	ACCUMULATED OTHER COMPREHENSIVE INCOME	(1,285,814)
8	TOTAL PROPRIETARY CAPITAL	<u>198,706,541</u>
9	<b>LONG TERM DEBT</b>	
10	BONDS	-
11	OTHER LONG TERM DEBT	95,000,000
12	UNAMORTIZED PREMIUM ON LONG TERM DEBT	-
13	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT	642,878
14	LESS: CURRENT PORTION OF LONG TERM DEBT	-
15	TOTAL LONG TERM DEBT	<u>94,357,122</u>
16	<b>OTHER NONCURRENT LIABILITIES</b>	
17	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	7,974,062
18	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	493,674
19	ACCUMULATED PROVISION FOR PENSIONS & BENEFITS	6,587,740
20	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	2,019,334
21	TOTAL OTHER NONCURRENT LIABILITIES	<u>17,074,810</u>
22	<b>CURRENT AND ACCRUED LIABILITIES</b>	
23	NOTES PAYABLE	-
24	CURRENT PORTION OF LONG TERM DEBT	-
25	ACCOUNTS PAYABLE	12,575,205
26	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
27	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	19,704,750
28	CUSTOMER DEPOSITS	3,661,590
29	TAXES ACCRUED	3,571,171
30	INTEREST ACCRUED	1,579,981
31	TAX COLLECTIONS PAYABLE	518,549
32	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	1,532,335
33	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	929,814
34	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>44,073,395</u>
35	<b>DEFERRED CREDITS</b>	
36	CUSTOMER ADVANCES FOR CONSTRUCTION	2,637,947
37	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	2,583,616
38	OTHER DEFERRED CREDITS	12,208,900
39	OTHER REGULATORY LIABILITIES	32,682,478
40	ACCUMULATED DEFERRED INCOME TAXES	63,677,264
41	TOTAL DEFERRED CREDITS	<u>113,790,205</u>
42		
43		
44	TOTAL LIABILITIES	<u><u>468,002,073</u></u>



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: April 29, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-029**

**REQUEST:**

29. In AG-1-147, the AG requested the following information:

“Provide comparisons of the Company’s actual versus originally budgeted annual gas operating revenues, expenses and taxes other than income taxes, by USOA account number (i.e., in the same account no. and account title detail and format as shown for the base period on Schedule C-2.1, pages 1 through 6 of 14), for each of the 5 years 2000 through 2004....”

The Company responded that that information will be provided in its (still outstanding) response to PSC-2-1. However, the AG’s review of the PSC-2-1 request indicates that the above-referenced AG-1-147 request asks for somewhat different (and expanded information). The AG hereby renews its request that the Company provide a response to what has been specifically asked in AG-1-147.

**RESPONSE:**

The Company has provided the only information it has in its response to KyPSC-DR-02-001. The information and the format requested by the AG would have to be prepared manually and is not available in the format requested by the AG.

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



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: April 29, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-030**

**REQUEST:**

30. In AG-1-152, information was sought concerning the impact of the assumed transfer of electrical plants on the company's capital structure. The company responded that it has not done the analysis of what the capital structure would be without the transfer because the application was filed assuming the transfer. Knowing the impact of the transfer of the electric plants on the capital structure is important. The AG is without the independent means to perform the analysis or calculation. Therefore, please provide the impact of the assumed transfer of the electrical plants on the capital structure or provide the raw data from which the calculation can be made.

**RESPONSE:**

See response to AG-DR-01-156 for the impacts on capitalization at the assumed time of the transfer of the three generating assets from CG&E to ULH&P. Also ULH&P's application and the amended application for financing authority in Case No. 2005-00027, which the Kentucky Public Service Commission recently approved, and which provides additional information on the financing for this transaction.

**WITNESS RESPONSIBLE:** Wendy L. Aumiller/Steven E. Schrader



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 4, 2005**  
**Response Due Date: May 17, 2005**

**AG-DR-02-031**

**REQUEST:**

31. Considering the relatively small impact on the Forecasted Test Period net operating income (increase of less than \$25,000) as a result of the KY income tax rate reduction from 8.25% to 7.00%, explain how it is possible that the average Forecasted Test Period common equity balance (presumably the retained earnings component of common equity) increases by \$542,000 as a result of the KY income tax rate reduction from 8.25% to 7.00%. In addition, provide all calculations and assumptions used in the derivation of this common equity increase of \$542,000.

**RESPONSE:**

The net operating income increase of approximately \$25,000 in the Forecasted Test Period reflects the impact of the income tax change on Gas Operating Income only for the twelve months of the Forecasted Test Period. The increase in common equity of \$542,000 is a 13-month average of the Forecasted Test Period and reflects the impact of the income tax change on Total Company retained earnings from January 2005 through September 2006. The calculation of the \$542,000 change in the 13-month average of common equity is at Attachment AG-DR-02-031.

**WITNESS RESPONSIBLE:** Steven E. Schrader

THE UNION LIGHT, HEAT AND POWER COMPANY  
 Calculation of Common Equity Increase  
 Thirteen Month Average of Forecasted Test Period  
 (\$000 Omitted)

	<u>Sep-05</u>	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>	<u>Jan-06</u>	<u>Feb-06</u>	<u>Mar-06</u>	<u>Apr-06</u>	<u>May-06</u>	<u>Jun-06</u>	<u>Jul-06</u>	<u>Aug-06</u>	<u>Sep-06</u>	Change in 13 Month Average
Beginning Balance		322	346	365	409	482	531	567	586	607	641	689	738	738
Change in Total Company Net Income		24	19	44	73	49	36	19	21	34	48	49	25	25
Ending Balance	322	346	365	409	482	531	567	586	607	641	689	738	763	<u><u>542</u></u>





**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-032**

**REQUEST:**

32. In preparing the filing update for the KY income tax reduction to 7%, what dollar amount balance did the Company quantify for the “protected” excess deferred income taxes resulting from the KY income tax reduction to 7% effective 1/1/05 and to 6% effective 1/1/07?

In addition, how did the Company treat these “protected” excess deferred state income taxes in the Forecasted Test Period, i.e., did the Company use the average-rate assumption method for flowing back these excess deferred income or did it use some other flow-back method?

**RESPONSE:**

The amount of “protected” excess deferred income taxes relative to Gas Operations resulting from the Kentucky income tax reductions is \$1,451,437.

In accordance with FERC regulations, it is the Company’s policy to use the average-rate assumption method for flowing back any “protected” excess deferred income taxes.

**WITNESS RESPONSIBLE:** Alexander J. Torok



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 17, 2005**

**AG-DR-02-033**

**REQUEST:**

33. In preparing the filing update for the KY income tax reduction to 7%, what dollar amount balance did the Company quantify for the “unprotected” excess deferred income taxes resulting from the KY income tax reduction to 7% effective 1/1/05 and to 6% effective 1/1/07?

In addition, how did the Company treat these “unprotected” excess deferred state income taxes in the Forecasted Test Period, i.e., did the Company use the average-rate assumption method for flowing back these excess deferred income or did it use some other flow-back method?

Please provide the impact on the Forecasted Test Period revenue requirement of the assumption that these excess deferred income taxes be amortized back to the ratepayers over a 5-year period.

**RESPONSE:**

ULHP’s “unprotected” excess deferred state income taxes resulting from the reduction of the KY income tax rate is \$526,919.

The “unprotected” excess deferred state income taxes for the Forecasted Test Period used the average-rate assumption method to flow back the excess deferred tax.

Please refer to Attachment AG-DR-02-033 for the revenue requirement of the assumption that the excess deferred income taxes be amortized over a 5-year period.

**WITNESS RESPONSIBLE:** Alexander J. Torok

<b>Unprotected Excess Deferred Taxes</b>						526,919	
5 Year Amortization Schedule							
Year	2005	2006	2007	2008	2009	Total	
Amortization	105,384	105,384	105,384	105,384	105,384	526,919	



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-034**

**REQUEST:**

34. Follow-up to AG-DR-01-026. The response refers to Attachments KyAG-DR-01-00(c) through (g), (r), and (v). However, there does not appear to be a KyAG-DR-00, and no attachments were provided with the response. Please provide the attachments.

**RESPONSE:**

The correct attachment numbers are KyAG-DR-01-008(c) through (g), (r) and (v), which were provided with ULH&P's original response.

**WITNESS RESPONSIBLE:** Peggy A. Laub





**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-035**

**REQUEST:**

35. Follow-up to AG-DR-01-054. The response states that there is no cost of removal applied to main to curb services. However, page III-101 of the depreciation study shows cost of removal expenditures for this account. How was the actual cost of removal experienced, as shown on that page, calculated?

**RESPONSE:**

The cost of removal expenditures in the account shown are for individual main-to-curb services associated with services abandoned and not renewed. The majority of these types of instances are due to dwellings being razed. Question AG-DR-01-054 specifically states replacement projects. There is no cost of removal applied to main-to-curb services on replacement projects.

**WITNESS RESPONSIBLE:** Gary J. Hebbeler



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-036**

**REQUEST:**

36. Follow-up to AG-DR-01-023. What portion of the accrual for each account represents capital recovery versus net salvage?

**RESPONSE:**

The accrual rate and amount for each account set forth on pages III-4 and III-5 of the depreciation study represents capital recovery. However, the depreciation study accrual rates can be separated in order to establish a portion of the annual accrual rate and amount related directly to net salvage. Attachment AG-DR-02-036 sets forth the total annual depreciation accrual and the separated components.

**WITNESS RESPONSIBLE:** John J. Spanos

UNION LIGHT, HEAT AND POWER COMPANY  
BREAKDOWN OF CALCULATED ANNUAL ACCRUAL RATE AND AMOUNT  
AS OF SEPTEMBER 30, 2004

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(4)	CALCULATED ANNUAL ACCRUAL WITH OUT NET SALVAGE AMOUNT (10)	RATE (9)=(10)/(4)	CALCULATED ANNUAL ACCURUAL RELATED TO NET SALVAGE RATE (11)=(12)/(4)	CALCULATED ANNUAL ACCURUAL RELATED TO NET SALVAGE AMOUNT (12)
<b>DEPRECIABLE PLANT</b>											
<b>COMMON PLANT</b>											
190.00	STRUCTURES & IMPROVEMENTS										
191.10	FLORENCE SERVICE BUILDING	100-R1.5 *	0	4,725,457.73	1,256,898	3,468,459	2.24	105,911	2.24	-	0
192.00	COVINGTON OFFICE BUILDING - SOLD	100-R1.5 *	47	1,548,747.32	820,835	0	-	0	-	-	0
193.00	KENTUCKY SERVICE BUILDING - 19TH & AUGUSTINE	100-R1.5 *	0	1,694,442.40	1,180,267	514,172	3.97	67,313	3.97	-	0
194.00	MINOR STRUCTURES	40-R3	(5)	7,831.50	821	7,402	2.96	219	2.80	0.16	13
197.00	TOTAL STRUCTURES & IMPROVEMENTS			7,976,478.95	3,258,921	3,990,033	2.17	173,456	2.17	-	13
198.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	705,033.02	454,928	250,104	6.49	45,739	6.49	-	0
	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-SQ	0	12,981.20	12,981	0	-	0	-	-	0
	AUTOS AND TRUCKS	9-R3	5	5,078.30	5,078	(254)	-	0	-	-	0
	STORES AND EQUIPMENT	20-SQ	0	5,562.77	(20,219)	25,782	47.53	2,644	47.53	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	169,528.28	90,673	78,854	4.79	8,124	4.79	-	0
	COMMUNICATION EQUIPMENT	15-SQ	0	62,935.44	14,250	48,685	7.20	4,529	7.20	-	0
	MISCELLANEOUS EQUIPMENT	20-SQ	0	14,909.77	13,740	1,170	2.09	312	2.09	-	0
	TOTAL COMMON PLANT			8,952,507.73	3,830,352	4,394,374	2.62	234,804	2.62	-	13
<b>PRODUCTION PLANT</b>											
<b>RIGHTS OF WAY</b>											
204.10	STRUCTURES AND IMPROVEMENTS	50-SQ	0	24,438.55	24,439	0	-	0	-	-	0
205.00	LIQUID PETROLEUM GAS EQUIPMENT	50-R4	(5)	1,554,581.11	1,376,110	256,202	0.40	6,224	0.25	0.15	2,307
211.00	TOTAL PRODUCTION PLANT	35-S1.5	(5)	3,619,035.06	1,701,674	2,098,313	2.45	86,629	2.08	0.37	13,254
				5,198,054.72	3,102,223	2,354,515	1.82	94,853	1.53	0.29	15,561
<b>DISTRIBUTION PLANT</b>											
<b>RIGHTS OF WAY - GENERAL</b>											
274.10	STRUCTURES AND IMPROVEMENTS - GENERAL	65-R4	0	1,020,156.20	442,998	577,157	1.39	14,151	1.39	-	0
275.00		50-R2.5	(10)	157,012.11	119,932	52,781	1.12	1,755	0.70	0.42	661
276.10	MAINS	41-R2.5	(20)	2,535,273.61	2,366,404	675,924	1.65	41,950	0.26	1.39	35,474
276.20	CAST IRON, COPPER AND ALL VALVES	53-R2	(20)	85,376,092.40	34,835,929	67,615,381	2.56	2,181,396	1.87	0.89	587,435
276.30	STEEL	50-R2.5	(20)	63,062,653.36	7,542,097	68,133,086	2.97	1,875,047	2.42	0.55	350,179
	PLASTIC										
	TOTAL MAINS			150,974,019.37	44,744,430	136,424,391		4,098,393			973,088
<b>M &amp; R - GENERAL - SYSTEM - EXCL. ELECT. EQUIP.</b>											
278.00	M & R - GENERAL - SYSTEM - ELECTRONIC EQUIPMENT	40-R1	(5)	2,711,732.31	1,510,535	1,336,785	2.08	56,445	1.86	0.22	5,944
278.10	MEASURING & REGULATING - GENERAL - DISTRICT	15-S2.5	(5)	389,077.55	354,314	54,217	1.39	5,414	0.73	0.66	2,580
278.20		50-R2	(75)	635,340.00	512,847	596,997	3.71	23,573	0.63	3.08	19,599
<b>SERVICES</b>											
280.10	CAST IRON, COPPER AND VALVES	40-R1.5	(35)	2,663,011.07	3,274,800	320,266	0.88	23,474	0.00	0.88	23,474
280.20	STEEL	36-R1	(35)	3,241,998.19	2,438,396	1,936,302	2.70	87,662	1.09	1.61	52,387
280.30	PLASTIC	42-R1.5	(35)	59,458,831.49	19,632,401	60,437,021	3.97	2,361,453	2.58	1.39	829,794
	TOTAL SERVICES			65,363,840.75	25,545,597	62,695,589		2,472,589			905,655

UNION LIGHT, HEAT AND POWER COMPANY  
BREAKDOWN OF CALCULATED ANNUAL ACCRUAL RATE AND AMOUNT  
AS OF SEPTEMBER 30, 2004

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) BOOK RESERVE	(6) FUTURE ACCRUALS	(7)=(6)/(4) TOTAL CALCULATED ANNUAL ACCRUAL RATE	(8) AMOUNT	(9)=(10)/(4) CALCULATED ANNUAL ACCRUAL WITH OUT NET SALVAGE RATE	(10) AMOUNT	(11)=(12)/(4) CALCULATED ANNUAL ACCRUAL RELATED TO NET SALVAGE RATE	(12) AMOUNT
<b>DEPRECIABLE PLANT</b>												
281.00	METERS	37-R3	10	10,054,175.38	2,532,769	6,515,991	2.71	272,665	3.20	321,961	-0.49	(49,296)
282.00	METER INSTALLATIONS	37-R3	0	6,711,387.92	1,507,850	5,203,539	3.16	212,264	3.16	212,264	-	0
283.00	HOUSE REGULATORS	44-R1.5	10	3,057,626.60	529,238	2,222,625	2.87	87,818	3.29	100,551	-0.42	(12,733)
284.00	HOUSE REGULATOR INSTALLATIONS	44-R1.5	0	2,247,320.04	480,981	1,766,339	3.02	67,817	3.02	67,817	-	0
285.00	INDUSTRIAL MEAS. & REG. STATION EQUIP. - COMM.	32-R2	(10)	427,494.63	224,777	245,468	3.22	13,786	2.55	10,892	0.67	2,894
285.10	INDUSTRIAL MEAS. & REG. STATION EQUIP. - COMM.	32-R2	(10)	41,727.01	25,440	20,459	2.58	1,078	2.05	857	0.53	221
287.00	OTHER EQUIPMENT	12-L2.5	0	86,636.93	32,981	53,656	10.77	9,331	10.77	9,331	-	0
287.10	OTHER EQUIPMENT - STREET LIGHTING	30-S2.5	0	30,411.24	7,778	22,633	3.73	1,135	3.73	1,135	-	0
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>243,907,958.04</b>	<b>78,572,467</b>	<b>217,790,627</b>	<b>3.01</b>	<b>7,338,214</b>	<b>2.25</b>	<b>5,489,601</b>	<b>0.76</b>	<b>1,848,613</b>
<b>GENERAL PLANT</b>												
291.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	35,342.92	18,391	16,953	5.48	1,938	5.48	1,938	-	0
292.00	AUTOS AND TRUCKS	9-R3	5	37,758.04	38,535	(2,664)	-	0	5.72	5,498	-1.13	(1,084)
292.10	TRAILERS	10-R2	5	96,157.81	69,224	22,125	4.59	4,414	4.01	68,092	-	0
294.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	1,699,499.36	669,604	1,029,895	4.01	68,092	-	0	-	0
296.00	POWER OPERATED EQUIPMENT	11-R2.5	0	47,220.92	47,221	0	-	0	-	0	-	0
298.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	18,430.11	18,430	0	-	0	-	0	-	0
	<b>TOTAL GENERAL PLANT</b>			<b>1,934,409.16</b>	<b>861,405</b>	<b>1,066,309</b>	<b>3.85</b>	<b>74,444</b>	<b>3.90</b>	<b>75,528</b>	<b>-0.05</b>	<b>(1,084)</b>
	<b>TOTAL DEPRECIABLE PLANT</b>			<b>259,992,929.65</b>	<b>86,366,447</b>	<b>225,605,825</b>		<b>7,742,315</b>		<b>5,879,212</b>		<b>1,863,103</b>
<b>NONDEPRECIABLE PLANT</b>												
189.00	LAND AND LAND RIGHTS			1,404,771.63								
204.00	LAND AND LAND RIGHTS			117,711.07								
274.00	LAND AND LAND RIGHTS			42,179.44								
	<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>1,564,662.14</b>								
	<b>TOTAL COMMON AND GAS PLANT</b>			<b>261,557,591.79</b>	<b>86,366,447</b>	<b>225,605,825</b>		<b>7,742,315</b>		<b>5,879,212</b>		<b>1,863,103</b>

\* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.



**Attorney General Second Set Data Requests  
ULH&P Case No. 2005-00042  
Date Received: May 6, 2005  
Response Due Date: May 24, 2005**

**AG-DR-02-037**

**REQUEST:**

37. Follow-up to AG-DR-01-030. Please provide sample work orders showing this allocation and the internal policy and procedure documents describing this procedure.

**RESPONSE:**

The work order form does not contain a space for the allocation requested. The 75%--25% allocation is a guideline that has been verbally communicated to field personnel.

**WITNESS RESPONSIBLE:** Gary J. Hebbeler





**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-038**

**REQUEST:**

38. Follow-up to AG-DR-01-050. How will each of these programs specifically affect plant lives? How did Mr. Spanos reflect these programs in his estimates? Did he use a judgmental approach; if yes what adjustments were made? Did he quantify some impacts; if yes, how?

**RESPONSE:**

Each of the three programs had some effect on the overall plant service lives. The Accelerated Main Replacement Program (AMRP) had a specific effect on the statistical analyses since an established plan for the next six years was in place. Therefore, the statistics for cast iron mains and services reflect retirements through 2010. The other two programs were considered as part of the judgment in determining an appropriate Iowa curve. The AMRP program is reflected in the statistical life estimation for Accounts 2761 and 2801.

The Riser Optimization Program (ROP) was a judgmental factor for the services accounts. A total \$11M capital expenditure for the service accounts was not viewed as a major factor in life determination. Expectations are that most leaks will occur in older aged services; therefore, a small percentage of old services will be retired sooner than they would be without the ROP program.

The Integrity Management Program (IMP) is viewed as an O&M expenditure; therefore, the IMP will only be incorporated into life analyses on a case-by-case basis if the expenditure actually prevents a retirement.

The AMRP was the only program that had an established statistical impact. It was determined that all but a handful of cast iron mains would be replaced by 2010. Therefore, \$2.5M in retirements will occur over the next six years. This program has been in place since the year 2000. A similar but not exhaustive retirement plan is estimated for Account 2801.

**WITNESS RESPONSIBLE:** John J. Spanos



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-039**

**REQUEST:**

39. Follow-up to AG-DR-01-063. If the requested reconciliation is not available, please provide a side-by-side comparison of the study balances at September 2004, versus the reported balances at December 31, 2004. Please provide your best estimate or guess as to what caused any significant differences.

**RESPONSE:**

See Attachment AG-DR-02-039 for the reconciliation. In the fourth quarter of 2004 the Covington Service building was sold. This resulted in unusual retirement activity in company utility accounts 1890 (Land) and 1900 (Structures.) The other activity was normal additions and retirements for the fourth quarter of 2004.

**WITNESS RESPONSIBLE:** Peggy A. Laub

The Union Light, Heat and Power Co.

Period Beginning: Oct-04  
Period Ending: Dec-04

	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
<b>Common - General Plant</b>					
1900 - Structures and Improvements	\$7,976,478.95	\$81,865.79	(\$1,550,808.94)	(\$239,308.57)	\$6,268,227.23
1910 - Office Furniture and Equipme	\$705,033.02	\$0.00	(\$17,874.32)	\$0.00	\$687,158.70
1911 - Electronic Data Processing E	\$12,981.20	\$0.00	(\$12,981.20)	\$0.00	\$0.00
1920 - Transportation Equipment	\$5,078.30	\$0.00	(\$5,078.30)	\$0.00	\$0.00
1930 - Stores Equipment	\$5,562.77	\$0.00	\$0.00	\$0.00	\$5,562.77
1940 - Tools, Shop & Garage Equipme	\$169,528.28	\$0.00	(\$21,189.65)	\$0.00	\$148,338.63
1970 - Communication Equipment	\$62,935.44	\$0.00	(\$23,683.26)	\$0.00	\$39,252.18
1980 - Miscellaneous Equipment	\$14,909.77	\$0.00	(\$14,909.77)	\$0.00	\$0.00
<b>Total Common Plant</b>	<b>\$8,952,507.73</b>	<b>\$81,865.79</b>	<b>(\$1,646,525.44)</b>	<b>(\$239,308.57)</b>	<b>\$7,148,539.51</b>
<b>Gas - Manufactured Production Plant</b>					
2041 - Rights of Way	\$24,438.55	\$0.00	\$0.00	\$0.00	\$24,438.55
2050 - Structures and Improvements	\$1,554,581.11	\$24,888.53	(\$12,099.86)	\$0.00	\$1,567,369.78
2110 - Liquefied Petroleum Gas Equi	\$3,619,035.06	\$51,458.34	(\$38,949.49)	\$0.00	\$3,631,543.91
<b>Total Production Plant</b>	<b>\$5,198,054.72</b>	<b>\$76,346.87</b>	<b>(\$51,049.35)</b>	<b>\$0.00</b>	<b>\$5,223,352.24</b>
<b>Gas - Distribution Plant</b>					
2741 - Rights of Way	\$1,020,156.20	\$0.00	\$0.00	\$0.00	\$1,020,156.20
2750 - Structures & Improvements -	\$157,012.11	\$3,874.50	(\$2,372.47)	\$0.00	\$158,514.14
2761 - Gas Mains - Dist Lines/Cast	\$2,535,273.61	\$0.00	(\$321,964.08)	\$0.00	\$2,213,309.53
2762 - Gas Mains - Dist Lines/Steel	\$58,648,528.70	\$82,789.84	(\$189,009.35)	(\$1,341.76)	\$58,540,967.43
2763 - Gas Mains - Dist Lines/Plast	\$42,614,425.08	\$3,774,738.60	(\$29,490.02)	(\$5,025,015.72)	\$41,334,657.94
2765 - Gas Mains - Feeder Lines/Ste	\$19,277,119.53	(\$91,103.75)	\$0.00	\$0.00	\$19,186,015.78
2767 - Capex Gas Mains - Dist Steel	\$7,450,444.17	\$12,486.29	\$0.00	\$0.00	\$7,462,930.46
2768 - Capex Gas Mains - Dist Plast	\$20,448,228.28	\$760,337.60	\$0.00	\$5,026,357.48	\$26,234,923.36
	\$150,974,019.37	\$4,539,248.58	(\$540,463.45)	\$0.00	\$154,972,804.50
2780 - System Meas & Reg Station Eq	\$2,711,732.31	\$41,794.37	(\$2,455.99)	\$0.00	\$2,751,070.69
2781 - System Meas & Reg Station Eq	\$389,077.55	\$149.28	\$0.00	\$0.00	\$389,226.83
2782 - District Regulating Equipmen	\$635,340.00	\$26,197.41	(\$5,462.17)	\$0.00	\$656,075.24
2801 - Services - M-C C Iron & CU	\$2,663,011.07	\$0.00	(\$197,912.55)	\$0.00	\$2,465,098.52
2802 - Services - M- C Steel	\$3,227,869.07	(\$723.17)	(\$72,492.34)	\$0.00	\$3,154,653.56
2803 - Services - M-C Plastic	\$45,807,335.26	\$563,547.02	(\$882,751.52)	\$0.00	\$45,488,130.76
2804 - Capex Services M-C Steel	\$14,129.65	\$212.16	\$0.00	\$0.00	\$14,341.81
2805 - Capex Services M-C Plastic	\$6,692,447.49	\$345,155.61	\$0.00	\$0.00	\$7,037,603.10
2806 - Services C-M Plastic	\$948,460.07	\$59,361.90	\$0.00	\$0.00	\$1,007,821.97
2807 - Capex Services C-M Plastic	\$6,010,588.14	\$421,963.51	\$0.00	\$0.00	\$6,432,551.65
	\$65,363,840.75	\$1,389,517.03	(\$1,153,156.41)	\$0.00	\$65,600,201.37
2810 - Meters	\$6,666,556.26	(\$152,908.89)	(\$102,135.34)	\$62,927.35	\$6,474,439.38
2811 - Leased Meters	\$3,387,619.12	\$149,768.90	(\$1,663.43)	\$326,203.00	\$3,861,927.59
2820 - Meter Installations	\$4,412,866.81	\$18,156.95	(\$44,578.52)	\$21,021.49	\$4,407,466.73
2821 - Leased Meter Installations	\$2,298,521.11	\$48,819.25	\$0.00	\$107,649.80	\$2,454,990.16
2830 - House Regulators	\$2,355,247.48	(\$73,553.85)	(\$38,321.64)	\$0.00	\$2,243,371.99
2831- House Regulators Leased	\$702,379.12	\$337,798.12	\$0.00	\$0.00	\$1,040,177.24
2840 - House Regulator Installation	\$1,665,071.09	(\$139,613.61)	(\$34,396.98)	\$0.00	\$1,491,060.50
2841 - House Regulator Install Lsd	\$582,248.95	\$413,554.61	\$0.00	\$0.00	\$995,803.56
2850 - Industrial Meas & Reg Statio	\$427,494.63	\$0.00	\$0.00	\$0.00	\$427,494.63
2851 - Ind Meas & Reg Stat Equip-Co	\$41,727.01	\$0.00	\$0.00	\$0.00	\$41,727.01
2870 - Other Equipment - Other	\$86,636.93	\$0.00	\$0.00	\$0.00	\$86,636.93
2871 - Street Lighting Equipment	\$30,411.24	\$0.00	\$0.00	\$0.00	\$30,411.24
<b>Total Distribution Plant</b>	<b>\$243,907,958.04</b>	<b>\$6,602,802.65</b>	<b>(\$1,925,006.40)</b>	<b>\$517,801.64</b>	<b>\$249,103,555.93</b>
<b>Gas - General Plant</b>					
2910 - Office Furniture and Equipme	\$35,342.92	\$0.00	(\$7,482.06)	\$0.00	\$27,860.86
2920 - Transportation Equipment	\$37,758.04	\$0.00	(\$37,758.04)	\$0.00	\$0.00
2921 - Trailers	\$96,157.81	\$0.00	\$0.00	\$0.00	\$96,157.81
2940 - Tools, Shop & Garage Equip	\$1,699,499.36	(\$17,217.59)	(\$56,941.05)	\$0.00	\$1,625,340.72
2960 - Power Operated Equipment	\$47,220.92	\$0.00	\$0.00	\$0.00	\$47,220.92
2980 - Miscellaneous Equipment	\$18,430.11	\$125,560.68	(\$18,430.11)	\$0.00	\$125,560.68
<b>Total General Plant</b>	<b>\$1,934,409.16</b>	<b>\$108,343.09</b>	<b>(\$120,611.26)</b>	<b>\$0.00</b>	<b>\$1,922,140.99</b>
<b>Total Depreciable Plant</b>	<b>\$259,992,929.65</b>	<b>\$6,869,358.40</b>	<b>(\$3,743,192.45)</b>	<b>\$278,493.07</b>	<b>\$263,397,588.67</b>
1890 - Land and Land Rights	\$1,404,771.63	\$0.00	(\$214,908.14)	\$0.00	\$1,189,863.49
2740 - Land and Land Rights	\$42,179.44	\$49.48	\$0.00	\$0.00	\$42,228.92
2040 - Land and Land Rights	\$117,711.07	\$0.00	\$0.00	\$0.00	\$117,711.07
<b>Total Nondepreciable Plant</b>	<b>\$1,564,662.14</b>	<b>\$49.48</b>	<b>(\$214,908.14)</b>	<b>\$0.00</b>	<b>\$1,349,803.48</b>
<b>TOTAL COMMON AND GAS PLANT</b>	<b>\$261,557,591.79</b>	<b>\$6,869,407.88</b>	<b>(\$3,958,100.59)</b>	<b>\$278,493.07</b>	<b>\$264,747,392.15</b>



**Attorney General Second Set Data Requests**  
**ULH&P Case No. 2005-00042**  
**Date Received: May 6, 2005**  
**Response Due Date: May 24, 2005**

**AG-DR-02-040**

**REQUEST:**

40. Follow-up to AG-DR-01-069.
- a. Do Mr. Spanos's proposed depreciation rates include amounts for non-legal AROs as defined by FERC Order No. 631? If yes, what is the amount in each of his proposed rate?
  - b. Please explain the "\$39 million net of tax gain" discussed in Brett Ritchie's August 16, 2004 email to Christa Barnhart, et. al.
  - c. Referring to page 5 of 90 of the attachment, does the company expense cost of removal? Please explain the reference to "operating activity."
  - d. Refer to page 13 of 90 of the attachment. Specifically footnote (8). Does the Company have a regulatory liability for the non-legal AROs it has collected from its regulated operations in the past? Please explain.
  - e. Please identify all of the people named in the emails and attachments, and specify their employers and positions.
  - f. Please refer to page 79 of 90 of the attachment. Under the fourth bullet point, please explain the meaning of "a large favorable one-time adjustment to earnings (\$63 million.)"
  - g. Refer to page 55 of 90. Explain items 1.c. and 1.d.

**RESPONSE:**

- a. The accumulated reserve for depreciation is a factor in calculating the proposed depreciation rates. The accumulated depreciation on ULH&P's books includes the historical cost of removal recovered through depreciation rates in prior years. For purposes of the depreciation study there were no analyses or separate calculations made to calculate the rates excluding the portion of the reserve related to the cost of removal.
- b. See Attachment AG-DR-01-075(a) for the calculation of the \$39 million net of tax gain. See page 144 of Cinergy's 2003 Form 10-K (Note q of the Notes to Financial Statements) for an explanation of the gain.
- c. ULH&P does not expense cost of removal. As defined in FAS 95 "Operating activities generally involve producing and delivering goods and providing services. Cash flows from operating activities are generally the cash effects of transactions and other events that enter into the determination of net income."

- d. For SEC reporting purposes, ULH&P classifies the historical cost of removal portion of accumulated depreciation as a regulatory liability. For FERC reporting purposes these amounts are included in FERC account 108. The amount reported in ULH&P's 10K for regulatory liabilities is the amount of accumulated depreciation related to the cost of removal component of depreciation expense.
- e. See attachment AG-DR-02-040(e).
- f. See response to AG-DR-02-040(a). The \$63 million is the amount of the gain before tax.
- g. Item 1c refers to asset retirement obligations created as a result of rate proceedings. For example, an asset retirement obligation will be created if a company witness in a rate proceeding promises to demolish a building at the end of its useful life even if there is no legal requirement to do so. Item 1d is similar in that an asset retirement obligation will be created if a company representative makes a public statement that the building will be demolished at the end of its useful life.

**WITNESS RESPONSIBLE:** Peggy A. Laub

Name:	Employer	Position
Alan Lonbom	Deloitte & Touche	
Albert Cannon	Deloitte & Touche	
Amy Sheppard (Chong)	Cinergy	Manager, Accounting Research
Andrea Moore	Previously of Cinergy	Senior Analyst, General Accounting
Barb Gambill	Cinergy	Senior Counsel
Barry Blackwell	Cinergy	Director, Management Reporting & Analysis
Benita Ross	Cinergy	Coordinator, General Accounting Services
Bernie Roberts	Previously of Cinergy	Controller
Brenda Melendez	Cinergy	Asst. Manager, Mgmt Reporting & Analysis
Brett Ritchie	Cinergy	Assistant Controller
Brian Davey	Cinergy	Assistant Controller
Brian Slavens	Cinergy	Supervisor, External Reporting
Bryan Byerly	Cinergy	Senior Analyst, Mgmt Reporting & Analysis
Carolyn Karageorges	Deloitte and Touche	
Christa Barnhardt	Cinergy	Senior Analyst, External Reporting
Christina Dyer	Cinergy	Analyst, General Accounting
Dale Wilson	Cinergy	Investment Engineer
Danielle Weatherston	Cinergy	Senior Analyst, Mgmt Reporting & Analysis
Dave Yelton	Cinergy	Manager, Tax
David Beck	Cinergy	Production Team Group Leader
Debbie Nispel	Cinergy	Director, Water Quality & Waste Management
Diana Douglas	Cinergy	Manager, Fuel and Joint Owner Accounting
Dick Brewer	Cinergy	Director, Strategic Analysis & Compl Assurance
Don Storck	Cinergy	Manager, Regulated Business Accounting
Erica Glenn	Cinergy	Senior Analyst, Accounting Research
Gwen Pate	Cinergy	Manager, Accounting
Jack Steffen	Cinergy	VP, Rates Dept.
Jaime Reynolds	Cinergy	Senior Analyst, Fixed Asset Acct
James Dean	Cinergy	Coordinator, Fixed Asset Acct
James Gainer	Cinergy	VP, Regulatory & Legislative Strategy
Jan Umbaugh	Deloitte & Touche	
Janice Walker	Cinergy	Senior Counsel
Jim Hummel	Cinergy	Supervisor, Lead Billing
Jim Meiers	Cinergy	Principal Environmental Scientist
Jim Pope	Cinergy	Senior Corporate Counsel
Jim Stieritz	Cinergy	Principal Environmental Scientist
Jim Thorp	Cinergy	Investment Engineer
John Scheidler	Cinergy	Senior Counsel
John Wolfson	Deloitte & Touche	
Julie Hollingsworth	Cinergy	Manager, Accounting
Julie Ream	Cinergy	Lead Analyst, Mgmt Reporting & Analysis
Kate Moriarty	Cinergy	Asst. General Counsel
Kelly Henson	Cinergy	Lead Analyst, General Accounting
Kim Carlson	Cinergy	General Manager, Compliance
Kim Wenger	Previously of Cinergy	Analyst, Fixed Asset Accounting
Lee Howe	Cinergy	Assistant Controller



Leigh Pefley	Cinergy	VP, Revenue Management
Lynn Good	Cinergy	VP, Finance & Controller
Mark Claeys	Cinergy	Senior Manager, Accounting & Finance
Mark Krabbe	Cinergy	Manager, International Accounting
Pat McKee	Cinergy	Senior Environmental Scientist
Peggy Laub	Cinergy	Manager, Fixed Asset Accounting
Rhoda Williams	Cinergy	Manager, Contract Administration
Robert Bitter	Deloitte & Touche	
Robert Roetting	Cinergy	Analyst, Mgmt Reporting & Analysis
Sarah Lawler	Cinergy	Manager, External Reporting
Steve Farmer	Cinergy	Manager, Revenue Requirements
Steve Lee	Cinergy	Director, Finance & Economic Analysis
Susan Balsley	Cinergy	Senior Analyst, General Accounting
Wesley Ryan	Cinergy	Senior Analyst, General Accounting



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Response Due Date: May 24, 2005**

**AG-DR-02-041**

**REQUEST:**

41. Follow-up to AG-DR-01-070. Refer to page 17 of 172 of the attachment. Please explain and reconcile the reference to John Spanos on that page, with your earlier response to AG-DR-023. Please reconsider the response to AG-DR-023.

**RESPONSE:**

Please see response to AG-DR-02-36.

**WITNESS RESPONSIBLE:** John J. Spanos



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**AG-DR-02-042**

**REQUEST:**

42. Follow-up to AG-DR-01-78. The response refers to the responses to AG-DR-01-022 and 023, however, these responses do not answer the question. Please provide a response for AG-DR-01-78.

**RESPONSE:**

See response to AG-DR-02-036 for a calculation of the portion of the proposed annual accrual rates related to net salvage.

Both the existing and proposed depreciation rates were calculated using the accumulated book reserve which includes the cost of removal for non-legal ARO's.

**WITNESS RESPONSIBLE:** Peggy A. Laub



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**AG-DR-02-043**

**REQUEST:**

43. What is the relationship of the account numbers in Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Deprecation Rates and the depreciation study to the established FERC account numbers?

**RESPONSE:**

The first four digits of the account numbers used on the summary page in the depreciation study are equivalent to the Company Account number. Schedule B-2.1 has a side-by-side comparison of the Company Account numbers and the FERC account numbers.

**WITNESS RESPONSIBLE:** Peggy A. Laub





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**AG-DR-02-044**

**REQUEST:**

44. Follow-up to Item 111. Please provide Attachment AG-DR-01-111 in an electronic format, with all underlying formulas left intact. If a portion of this attachment is not available in a PC program format (such as a mainframe output), please supply all portions of the attachments that are in a PC program format.

**RESPONSE:**

ULH&P uses an econometric modeling software to produce the forecast. It is not done in a spreadsheet containing formulas, etc. The copies provided in response AG-DR-01-111 are direct printouts from this software and provide the mathematical forecasting equations and other formulas used by the Company to produce the forecast.

**WITNESS RESPONSIBLE:** James A. Riddle



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**AG-DR-02-045**

**REQUEST:**

45. Follow-up to Item 114. The answer to the question was not responsive. Does Cinergy also accept Mr. Karl's conclusion that Global Climate Change is a real problem that needs to be addressed?

**RESPONSE:**

ULH&P reiterates that the annual heating degree day data for the ULH&P service territory indicates a downward trend over the last several years. Cinergy also reiterates that the weather normals used to prepare the forecast more closely predicted actual degree days for the years 1995 through 2004. Mr. Karl's testimony supports the evidence of a downward trend in heating degree days.

Cinergy's position on global warming is available in the Cinergy Corp. 2004 Annual Report which states:

"There is an unresolved but robust debate on the "science" of global warming. We know that human activity is contributing to the warming of our planet. However, the debate is over the extent of that contribution and the magnitude of the consequences."

Also, from the December 2004 Cinergy Air Issues Report to Stake Holders:

"Although we know there is still much we do not understand, we respect the analyses presented in the report issued by the National Academy of Science in response to questions from the Bush Administration (in *Climate Change Science: An Analysis of Key Questions*). The NAS assessment states:

1. The earth is warming;
2. It will continue to do so; and
3. Human activity is likely contributing to this warming."

**WITNESS RESPONSIBLE:** James A. Riddle



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**AG-DR-02-046**

**REQUEST:**

46. Follow-up to Item 117. In Attachment JAR-9, Mr. Karl discusses providing data in time frames in addition to the traditional 30-year time frame, in response to client requests. In reviewing JAR-9, we were unable to find where Mr. Karl advocates the use of a 10-year normalization. Please provide the specific places in JAR-9 where Mr. Karl advocates the use of a 10-year normalization period instead of the traditional 30-year period.

**RESPONSE:**

Attachment JAR-9 speaks for itself. Mr. Karl does not specifically advocate a 10-year normalization period. The article discusses that, in response to requests from energy-related businesses and industry, NOAA plans to provide a web based tool to generate a variety of next-generation climate normals for a variety of time scales. This tool will allow the user to generate degree day normals for any reference/time period.

**WITNESS RESPONSIBLE:** James A. Riddle



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**AG-DR-02-047**

**REQUEST:**

47. Follow-up to Item 119(a).
- a. Please provide all documentation (including copies of Commission Orders or lists of Case Numbers, the dates of the Orders and the page number(s) of the Orders on which the issue is addressed) in which the Commission accepts the concept of the AMRP rider should be collected as a customer charge.
  - b. Please provide all documentation (including Commission Orders or lists of Case Numbers, the dates of the Orders, and the page number(s) of the Orders on which the issue is addressed) that the Commission intends that the AMRP rider costs are to be included as customer costs when these costs are rolled into base rates and made a part of "final rate design" in future rate cases.

**RESPONSE:**

- a. Please reference the order of the Kentucky Public Service Commission in Case No. 2001-00092, dated January 31, 2002. Beginning at page 71, the Commission discusses Rider AMRP. At the last full paragraph of page 79, the Commission accepts the collection of Rider AMRP charges as a customer charge for residential and commercial customers.
- b. At page 80 of the above referenced order, the Commission discusses the "roll-in" of AMRP charges into base rates. It is ULH&P's opinion that once the Commission specifically approved the concept of customer charges for residential and commercial rates, it would be inappropriate, absent substantial justification, to reclassify such revenues for purposes of this proceeding. Accordingly, ULH&P has "rolled-in" to base rates the AMRP charges as they were previously approved.

**WITNESS RESPONSIBLE:** Jeffrey R. Bailey