

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

KyPSC-DR-03-008

REQUEST:

8. Refer to the response to the Staff's Second Request, Item 4, pages 2 and 3 of 3. Prepare a comparison of the base period and forecasted test period fringe benefit costs, using the categories shown on pages 2 and 3. Explain in detail the reason(s) for the increase in operation and maintenance, capital, and total fringe benefit costs.

RESPONSE:

See Attachment KyPSC-DR-03-008-A for a comparison of the fringe benefits for the base period and forecasted test period. Please note the forecasted test period amounts previously provided in KyPSC-DR-02-004 have been revised to correct an error in the percentage allocations. Also note the totals previously provided did not foot appropriately.

The Fringe Benefit cost comparisons between the base period and the forecasted test period reflect changes in estimated benefit costs over the two periods as well as changes in the budgeted labor for ULH&P's gas operations between the two periods. Increases in estimated active employee medical costs and employee pension plan costs are the significant reasons for the increase in the company's Fringe Benefit costs. Medical costs are increasing, on average, about 10-12% nationally. While Cinergy has experienced increases less than the national average over the last two years due to aggressive management of medical plans, Cinergy's increases range in the high single digits. Pension expense is increasing primarily due to lower discount rates being utilized in the actuarial calculations.

Changes in Fringe Benefit costs for Operation and Maintenance (O&M) and Capital reflect the changes described above as well as changes in the amount of labor budgeted between O&M and Capital projects. The company's Fringe Benefit costs are allocated to O&M and Capital via a loadings process whereby direct fringe benefit costs (e.g., medical, pension, etc.) are "loaded" out to specific projects by attaching an additional charge (i.e., fringe benefit loading rate) to the associated direct labor cost charged to O&M and Capital accounts.

WITNESS RESPONSIBLE: Barry F. Blackwell and Timothy J. Verhagen

The Union Light, Heat and Power Company

Fringe Benefit Costs for the Base Period and Forecasted Test Period
 Gas Operations

<u>Year</u>	<u>O&M Fringe Costs</u>	<u>Capital Fringe Costs</u>	<u>Total</u>
Base Period	\$ 2,630,682	\$ 805,293	\$ 3,435,975
Forecasted Period	\$ 3,065,199	\$ 1,146,889	\$ 4,212,088

	<u>Base Period</u>	<u>Forecast Period</u>
401(k)	9.7%	9.5%
Dental	2.5%	2.3%
Life & Disability Insurance	1.6%	1.6%
Medical	24.6%	24.5%
Post Retirement		
SFAS 106	19.1%	18.0%
SFAS 112	1.9%	1.9%
Pension	38.2%	39.6%
Other Miscellaneous	2.4%	2.6%
Total	100.0%	100.0%

Operation & Maintenance

	<u>Base Period</u>	<u>Forecast Period</u>
401(k)	\$ 255,176	\$ 291,194
Dental	65,767	70,500
Life & Disability Insurance	42,091	49,043
Medical	647,148	750,974
Post Retirement		
SFAS 106	502,460	551,736
SFAS 112	49,983	58,239
Pension	1,004,921	1,213,818
Other Miscellaneous	63,136	79,695
Total	\$ 2,630,682	\$ 3,065,199

Capital

	<u>Base Period</u>	<u>Forecast Period</u>
401(k)	\$ 78,113	\$ 108,954
Dental	20,132	26,378
Life & Disability Insurance	12,885	18,350
Medical	198,102	280,988
Post Retirement		
SFAS 106	153,811	206,440
SFAS 112	15,301	21,791
Pension	307,622	454,169
Other Miscellaneous	19,327	29,819
Total	\$ 805,293	\$ 1,146,889

Total

	<u>Base Period</u>	<u>Forecast Period</u>
401(k)	\$ 333,289	\$ 400,148
Dental	85,899	96,878
Life & Disability Insurance	54,976	67,393
Medical	845,250	1,031,962
Post Retirement		
SFAS 106	656,271	758,176
SFAS 112	65,284	80,030
Pension	1,312,543	1,667,987
Other Miscellaneous	82,463	109,514
Total	\$ 3,435,975	\$ 4,212,088

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

KyPSC-DR-03-009

REQUEST:

- 9 Refer to the response to the Staff's Second Request, Item 5.
- a. Concerning the response to Item 5(e), explain how the fact that the escalation factor is based on ULH&P's estimation of actual non-labor cost increases makes the escalation factor reasonable.
 - b. Concerning the response to Item 5(d), ULH&P was requested to indicate how much of this \$2.3 million elimination was related to its electric operations, its gas operations, and its total company operations. This information was not provided in the response. Provide the originally requested information.
 - c. Concerning the response to Item 5(e), explain how the fact that the escalation factors represent ULH&P's estimation of actual salary and wage increases makes the escalation factors reasonable.
 - d. Concerning the response to Item 5(i), explain why the specific assumptions stated that the electric investment tax credit was used for the forecasts, but did not mention the gas investment tax credit.
 - e. Concerning the response to Item 5(k), ULH&P was asked to explain in detail why the budgeted dividend amount was not used for the forecasted test period. The specific assumption concerning dividend policy expressly states that the budget used a lower dividend amount. With this clarification, provide the originally requested explanation.
 - f. Concerning the response to Item 5(l), ULH&P was asked to explain in detail why the embedded cost of debt rate used in the annual budget was not used for the forecasted periods. ULH&P did not address this question in its response. Provide the originally requested explanation.
 - g. Concerning the response to Item 5(l), in light of ULH&P's decision to change the financing approach, is the 6.65 percent embedded cost of debt still valid? Explain the response.

RESPONSE:

- a. It is reasonable to expect that ULH&P will be impacted by inflationary pressures just as any other company will experience in the future. The fact that inflation exists is not a subject of much debate. ULH&P endeavors to project the impact that inflation will have on its operations using the best available data it has both from internal and external sources. Toward that end, ULH&P (and Cinergy) subscribes to economic data compiled and

published by Economy.com, a well respected firm specializing in macroeconomic forecasts. Economy.com's National Income and Product Accounts (NIPA) implicit price deflator forecast for goods & services was approximately 1.7%. As indicated above, the Company also incorporates internal information into the forecast of inflation such as the fact ULH&P expects numerous cost efficiency initiatives and, consequently, establishes stretch cost mitigation targets for its operations. The result is that, the budget guideline was reduced to 1.5% reflecting the fact that we anticipate keeping cost increases at a rate lower than the projected general inflation rate.

- b. The \$2.3 million elimination was related to ULH&P's Electric Operations.
- c. As part of the Company's general budgeting methodology, ULH&P (and Cinergy) incorporate assumptions about anticipated payroll increases for the upcoming period. As with our assumptions about general inflation, it is reasonable to expect that salaries and wages will increase from year to year. The Company attempts to reflect in its budget the magnitude of the payroll increases expected in the upcoming year. The magnitude of the payroll increases in the budget used in this case are very much in line with the wages increases over the previous few years.
- d. The specific assumption should have clearly stated that the gas and electric investment tax credits were used in the forecasts.
- e. At the time the budget was prepared, the dividend assumptions for ULH&P were tied to a static annual dividend dollar amount. Subsequent to the preparation of the budget, ULH&P adopted a 70% dividend payout strategy, consistent with the targeted payout ratios of Cinergy, CG&E and PSI. CG&E, ULH&P's parent company, has observed this targeted payout strategy for some time, and ULH&P has adopted a similar policy. Unfortunately, this policy change was not implemented in time to be reflected in the original budget information.
- f. The original question appeared as item KyPSC-DR-02-005(1), and dealt specifically with Tab 18, assumption 5f.

This assumption applied specifically to the transfer of generating units from CG&E to ULH&P and the financing of this transfer through inter-company promissory notes.

ULH&P abandoned its plan to finance the asset transfer through an intercompany note, due to potentially negative tax consequences. These notes were not executed and do not exist. The current plan calls for ULH&P to initially finance the asset transfer by assuming a portion of CG&E's existing short-term debt.

- g. In light of the change in financing approach with respect to the generating assets and the decision to finance the transfer through assumption of debt, the appropriate interest rate assumption for this obligation should be ULH&P's marginal cost of debt of 5.50%

WITNESS RESPONSIBLE:

- a. Steven E. Schrader
- b. Steven E. Schrader
- c. Steven E. Schrader
- d. Steven E. Schrader
- e. Wendy L. Aumiller
- f. Wendy L. Aumiller
- g. Wendy L. Aumiller

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

KyPSC-DR-03-010

REQUEST:

10. Refer to the response to the Staff's Second Request, Item 7.
 - a. Concerning the response to Item 7(a), provide any adjustments made to the Cinergy labor pool or gas labor pool for both the base period and forecasted test period. Explain the reason(s) for the adjustments.
 - b. Concerning the response to Item 7(c), after 2005 does ULH&P plan to pay executive benefits in lump sum? Explain the response.
 - c. Refer to the response to Item 7(e). Page 34 of the Regulated Business Unit 2005-2006 Plan Guidelines ("RBU Guidelines"), Donations, states, "Therefore all charitable donations should be removed from the individual center budgets." Given these instructions, explain in detail why donations were included in the base period and forecasted test period.
 - d. Refer to the response to Item 7(g). In the response ULH&P states that while the RBU Guidelines were issued in August 2004, some of the factors contained in the guidelines were later modified and the RBU Guidelines were not reissued.
 - (1) Provide documentation showing the change to the RBU Guidelines concerning the fringe benefit loadings rates for 2005 and 2006. If not clearly shown, also document when these changes were approved by management.
 - (2) Provide a listing of any other changes made to the RBU Guidelines after August 2004. For each change, explain the reason(s) for the change and state the impact the change had on the base period and forecasted test period.

RESPONSE:

- a. See Attachment KyPSC-DR-03-010(a).
- b. After 2005, ULH&P does plan to pay executives benefits in lump sum. In the past, these benefits were paid by the company for the benefit of the executive; now, the executives are paid in cash in lieu of the benefits.
- c. The donations referenced to the response to item 7(e) are amounts committed to the "wintercare" customer assistance program. Under the program, the company provides financial assistance to ULH&P customers who meet certain criteria. Because the program directly benefits ULH&P

customers, the program, including the budgeting process, is administered by the individual center responsible for the program, not the Cinergy Foundation. As depicted on Schedule F-2.1 page 1 of 1, amounts reflected in the base period and forecasted period are below-the-line in account 426.

d. In response to this question, ULH&P states:

(1) The internal budgeting process is such that the establishment of the company's internal loading rates is an iterative process. The final loading rates are not determined until final budget numbers (*i.e.*, estimated fringe benefit costs and estimated labor costs) are established. As such, when the budgeting process is started, the fringe benefit loading rates must be estimated and then updated as the budgeted information becomes available.

The Fringe Benefit loading rates reflected in the RBU Guidelines were issued in August 2004 and were based on Cinergy's 2005 Business Planning Assumptions (see Attachment KyPSC-DR-03-010-d(1)-A. As the budget process progressed, the loading rates were updated. Final signoff to the budgeted Fringe Benefit loadings rates was completed on January 21, 2005 (see Attachment KyPSC-DR-03-010-d(1)-B for the final fringe benefit budget assumptions utilized for the final 2005 Budget).

(2) The only other change made to the Guidelines after August 2004 was to Appendix I related to the Transportation loading rates. Vehicle Class 2A increased to \$6.75, 4F increased to \$7.25, 5A increased to \$7.50, and 5B increased to \$7.75.

WITNESS RESPONSIBLE: Steven E. Schrader

Business Planning Assumptions

May 10, 2004

Shown below are the loading rates to be used during the 2005 through 2009 Business Planning process. Note that a change in the payroll taxes assumption is being proposed from last years 7.5% to the below rate based on the overall historical effective tax rate trend.

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Source</u>
• Labor:						
○ Union	3%	3%	3%	3%	3%	HR - Labor Relations
○ Non-Union	4%	4%	4%	4%	4%	HR
• Indirect Labor:						
○ Union	27%	27%	27%	27%	27%	Cost Acctg.
○ Non-Union	21%	21%	21%	21%	21%	Cost Acctg.
• Payroll Taxes	7%	7%	7%	7%	7%	Payroll Proposal
• Stores Freight and Handling:						
○ Non-Production	8%	8%	8%	8%	8%	Cost Acctg.
• Minor Material:						
○ CGE	5%	5%	5%	5%	5%	Cost Acctg.
○ PSI	6%	6%	6%	6%	6%	Cost Acctg.
○ ULH&P	5%	5%	5%	5%	5%	Cost Acctg.
• Fringe Benefits:	39%	40%	40%	41%	42%	HR

**CINERGY CORP.
BUDGET PROJECTIONS FOR THE YEARS 2005 THRU 2009**
\$Millions

Updated 1/21/05 per Ka

SUBMITTED BY	PLAN	2003 Actual	2004 Original Budget	2004 Revised Budget	2005	2006	2007	2008	2009
Darlene Giesenkamp	401(k) ¹¹	17.5	22.0	23.2	20.2	20.8	21.4	22.1	22.7
	Dental	4.5	5.2	5.3	4.7	4.9	5.1	5.3	5.5
	Dental IBNR	0.1	0.1	0.0	0.4	0.1	0.2	0.2	0.2
Donna Korte	Benefit Plan Administration ¹³	5.0	4.0	4.0	3.1	3.3	3.5	3.7	3.9
	Wellness	0.1	0.2	0.3	0.4	0.9	1.0	1.1	1.5
	STD Admin Expense	0.2	-	0.2	0.2	0.2	0.2	0.2	0.2
Sue Gray	Life Insurance Expense	0.8	1.9	1.9	2.4	2.6	2.7	2.9	3.1
	Service Awards	-	-	-	0.2	0.2	0.2	0.2	0.2
	LTD Expense ⁸	1.0	1.5	1.4	0.9	1.0	1.0	1.0	1.1
	Tuition Assistance	0.8	1.5	1.5	1.0	1.0	1.0	1.0	1.0
Lisa Gregory	EAP & Work Life Svcs	0.1	0.4	0.2	0.2	0.2	0.2	0.2	0.2
	People PC	0.0	-	0.0	-	-	-	-	-
	Work/Life Benefit ⁸	1.9	0.6	0.6	-	-	-	-	-
	Pension FAS 87:								
	- Qualified Pension Plans ²	52.6	67.3	67.3	58.7	64.4	58.9	50.1	46.2
	- Non-Qualified Pension Plans ³				17.3	19.6	26.3	30.3	35.0
	Profit Sharing Expense ^{4, 10}	1.5	2.4	4.0	3.5	4.0	4.6	5.3	5.9
Hewitt	FAS 112 Non Workers Comp ¹²				3.9	4.1	4.3	4.5	4.7
	Retiree Health FAS 106 ^{5, 6}	35.9	45.3	41.4	39.8	38.7	38.5	41.7	44.4
	Medical IBNR	(0.5)	1.1	0.0	1.5	1.0	1.2	1.2	1.4
	Active Medical ⁶	48.9	56.6	47.8	49.7	52.9	56.6	60.6	64.8
	Cost Pool clearing entry debits	15.3		0.0	-	-	-	-	-
	Total Fringe Benefit Costs (debits)	\$ 185.8	\$ 210.1	\$ 199.1	\$ 208.0	\$ 219.9	\$ 226.9	\$ 231.5	\$ 242.1

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

KyPSC-DR-03-011

REQUEST:

11. Refer to the response to the Staff's Second Request, Item 9(a). ULH&P has indicated that monthly budget variance reports, with narrative explanations, currently do not exist for it at the total company level and for its gas operations. ULH&P states this information will be available in the future after the implementation of new finance and accounting software. Explain in detail how ULH&P's management has been able to accurately monitor deviations from its budget without this standard accounting tool.

RESPONSE:

Certain ULH&P income statement actual to plan variances (gross margin, income taxes, taxes other than income taxes and depreciation) are analyzed each month. Gas versus electric variances are not broken out separately, except for gross margin variances. Cinergy manages its costs primarily on a functional basis. This means each department within Cinergy closely manages its expenditures and how the expenditures are charged to each legal entity (*i.e.*, ULH&P). A Chief Financial Officer meeting is held monthly where the business units, shared services and corporate center explain how they are performing compared to both plan and the prior year. Cinergy believes it is better to manage the costs in detail at the level where such costs are incurred. For instance, if pension expense is greater than plan, management is better able to react by knowing the total Cinergy variance versus knowing many small variances in each Cinergy affiliate. When variances were analyzed, such were analyzed on a business unit basis as the business unit president was responsible for reporting and explaining such variances. Our accounting systems provide a method of direct charging and allocating costs to each legal entity that ensures the appropriate costs are recorded on each legal entity. In addition to actual to budget variance analysis described above, quarterly and year to date income statement variances as compared to the prior periods are analyzed and publicly reported in the SEC Form 10-Q and 10-K.

WITNESS RESPONSIBLE: Steven E. Schrader

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

KyPSC-DR-03-012

REQUEST:

12. Refer to the response to the Staff's Second Request, Item 10.
 - a. The response to Item 10(a) failed to explain why rental revenues and depreciation expense related to the Florence facility were reclassified to above-the-line. Provide the originally requested information
 - b. Provide the amount of the loss on the sale of the Covington office and indicate whether this loss was removed from the base period. If the loss was included in the base period, explain why it was included.

RESPONSE:

- a. Originally, ULH&P reported the Florence facility rental revenues and depreciation expense as below-the-line items. Later, it was decided to record such items above-the-line to be in alignment with Cinergy's SEC income statement reporting format. These items are reflected as below-the-line items in this rate case and have no impact on ULH&P's cost of service.
- b. ULH&P recorded a loss of \$44,481.69 in November 2004 for the loss of the sale of the land at the Covington office building. The loss was recorded in FERC account 421.2 (below-the-line). The loss was not included in the base period.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

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

KyPSC-DR-03-013

REQUEST:

13. Refer to the response to the Staff's Second Request, Item 11, page 1 of 2. Explain in detail why the composite remaining life for Account 276.30 – Plastic Mains, dropped from 36.6 years in the previous depreciation study to 36.3 years in the new depreciation study.

RESPONSE:

A change in the composite remaining life over a 5-year period of only .3 years is quite small. A change from 36.6 years in 1999 to 36.3 years in this study shows a consistent reserve to original cost ratio in an account which confirms that the reserve is growing as calculated or consistently with the life and salvage parameters.

The composite remaining life for the account is determined by the calculation of each vintage's remaining life. The vintage remaining life is determined by the computed area under the curve utilizing the estimated survivor curve for each vintage. Therefore, the composite remaining life is determined by the future accruals still to be recovered for each vintage over the expected life for that vintage.

Consequently, the new study calculates a slightly shorter amount of recovery time (36.3 years) for the investment as of September 30, 2004 as the old study calculates as of December 31, 1999 (36.6 years).

WITNESS RESPONSIBLE: John J. Spanos

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

KyPSC-DR-03-014

REQUEST:

14. Refer to the response to the Staff's Second Request, Item 13(a). Concerning the last statement in the response, explain why the life and curve combination for Liquid Petroleum Gas Equipment was compared to other electric utilities.

RESPONSE:

The life and curve combination for Liquid Petroleum Gas Equipment was compared to other gas utilities. The reference to electric utilities was in error.

WITNESS RESPONSIBLE: John J. Spanos

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

KyPSC-DR-03-015

REQUEST:

15. Refer to the response to the Staff's Second Request, Item 16.
- a. ULH&P states in the response to Item 16(a), "In this particular account, the trend of the most recent five-year period is the best estimate for years to come." Explain in detail the basis for this conclusion.
 - b. Refer to the response to Item 16(c). The response implies that low levels of gross salvage have been experienced for this account since 1995, while the depreciation study text implies a one-time event occurred in 1995. Which is the correct statement of what happened? Explain the response.
 - c. ULH&P was asked in Item 16(c) to explain why the summary of book salvage did not appear to reflect an unusual occurrence in 1995. ULH&P's response did not answer this part of the request. Provide the originally requested information.

RESPONSE:

- a. It was determined that the relationship of net salvage to plant retired from 2000 to 2004 was most indicative of the relationship of net salvage to plant retired for the near future. This estimate reflects current company practices.
- b. I do not believe the two statements are contradictory. The gross salvage since 1995 (1996 through 2004) has been seven percent or less during the nine-year period. This is quite a bit lower than the gross salvage percents for years prior to 1995. The other statement in the text refers to the gross salvage percentage for the one-time event in 1995. Gross salvage for 1995 is 94 percent of the plant retired that year.

Consequently, low levels of retirements have occurred since 1995 (1996 through 2004) as shown on page III-95 and the year 1995 experienced unusually high gross salvage, 94 percent, as shown on page III-95. Gross salvage is not the same as net salvage.

- c. The unusual occurrence is \$159,250 gross salvage for \$169,197 of plant retired. This is not a common occurrence for mains.

WITNESS RESPONSIBLE: John J. Spanos

**KyPSC Staff Third Set Data Requests
ULH&P Case No. 2005-00042
Date Received: May 10, 2005
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KyPSC-DR-03-016

REQUEST:

16. Refer to the response to the Staff's Second Request, Item 18 and the Application, Tab 64. Tab 64 addresses the filing requirement contained in 807 KAR 5:001, Section 6(7). This regulation provides that if a financial exhibit is required, the financial exhibit shall cover operations for a 12-month period and be no more than 90 days prior to the date the application was filed. ULH&P's response to Item 18 did not provide the information sought in the request. With the clarification of what is required under 807 KAR 5:001, Section 6(7), provide the originally requested information for Item 18.

RESPONSE:

Although ULH&P received authority to issue intercompany notes in Case No. 2005-00027, ULH&P never issued these intercompany notes because ULH&P subsequently learned that this would have negative tax consequences. Accordingly, ULH&P abandoned its plan to issue intercompany notes, and developed a plan to finance these assets by assuming a portion of CG&E's existing short-term debt.

The Commission issued an Order dated April 13, 2005 in Case No. 2005-00027 authorizing ULH&P to finance the plant transfer by assuming a portion of CG&E's existing short-term debt. ULH&P therefore submits that the appropriate rate of interest to use for the forecasted test period for this transaction is ULH&P's marginal cost of debt, 5.50%.

Please see Attachment KyPSC-DR-03-016, which is a revised schedule for 807 KAR 5:001, Section 6(7) based upon this change in the financing plan.

WITNESS RESPONSIBLE: Wendy L. Aumiller

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 6(7) Updated 5-23-05

807 KAR 5:001, SECTION 6(7)

Description of Filing Requirement:

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

As a result of the acquisition of the generating units from The Cincinnati Gas & Electric Company (CG&E), ULH&P will have three new outstanding assumption of debt agreements and one new long-term issuance, as shown below. (Note: the intercompany notes shown in the prior version of FR6(7) were never executed.)

Response:

\$48,000,000, 5.50% Assumption Agreement due January 1, 2024
\$12,720,663, 6.50% Assumption Agreement due November 15, 2022
\$16,000,000, variable interest rate Assumption Agreement due August 1, 2013; and,
\$73,300,000, 5.50% Long Term Issuance due August 1, 2015.

Responsible Witness: Wendy L. Aumiller

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

KyPSC-DR-03-017

REQUEST:

17. Refer to the supplemental response to the Staff's Second Request, Item 21.
 - a. Refer to page 4 of 40 in the response. Explain why there was no change in the deferred income taxes for the base period as a result of the change in the Kentucky income tax rate.
 - b. Refer to page 6 of 40 in the response. Provide a revised Workpaper WPB-6b showing the monthly amounts for lines 10 to 16, 23 to 27, and 33 to 37 that were affected by the change in the Kentucky income tax rate.
 - c. Refer to pages 23 and 24 of 40 in the response. Comparing the originally filed Schedule D-2.14 with page 23 of 40, explain why the state taxes are higher after applying the lowered Kentucky income tax rate and the federal taxes are lower. In addition, provide the source documentation for the amounts shown on page 24 of 40.

RESPONSE:

- a. Only the forecasted period was updated, as requested in KyPSC-DR-02-021.
- b. The response to KyPSC-DR-02-021 was prepared by allocating the revised Company Total 13-month average ADIT balance to the 13-month average ADIT balance in the original filing. On Attachment KyPSC-DR-03-017(b), the gas deferrals have been adjusted to the new tax rate and the monthly Company Total entered. The amount required to balance each month was put into Electric Account 282.
- c. The adjustments between the base period and the forecast period are simply the difference between those periods. When the forecast period was revised for the change in the Kentucky income tax rate, the state tax adjustment became larger. That can be seen by comparing WPD-2.14a from the original filing and the response to KyPSC-DR-02-021 in the Adjustments to Base Period. As shown in the next column of those workpapers, the state income tax in the Adjustment to the Forecast Period decreased as a result of the lowered Kentucky income tax rate. In total, the two adjustments resulted in an overall increased adjustment to state income tax.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

THE UNION LIGHT, HEAT & POWER COMPANY
 Calculation of ADIT Balances by Month With State Tax Rate Change
 January 2005 through September 2006

	Account				Gas				Electric				Non-Utility		Total ADIT (a)
	190	Account 282			Lib. Depr.	Account 283			Account 190	Account 282			Account 190	Account 282	
		Other	PG&A	Other		Other	PG&A	Other		Account 190	Account 282	Account 283			
Balance - December 2004 Activity	2,103,355	(27,084,740)	(3,775,446)	2,965,383	(3,155,511)	963,588	4,899	3,214,970	(32,929,872)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(61,637,128)
Balance - January 2005 Activity	2,103,355	(27,201,345)	(3,775,446)	2,970,282	(2,161,923)	4,899	2,940	3,214,970	(31,031,598)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(55,642,000)
Balance - February 2005 Activity	2,103,355	(27,316,970)	(3,775,446)	2,975,181	(3,072,222)	4,899	2,940	3,214,970	(31,401,571)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(57,033,000)
Balance - March 2005 Activity	2,103,355	(27,429,855)	(3,775,446)	2,980,080	(4,209,851)	4,899	2,940	3,214,970	(30,010,585)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(146,289,000)
Balance - April 2005 Activity	2,103,355	(27,542,340)	(3,775,446)	2,983,020	(5,733,549)	2,940	2,940	3,214,970	(121,412,156)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(149,777,000)
Balance - May 2005 Activity	2,103,355	(27,655,025)	(3,775,446)	2,985,960	(6,630,130)	3,919	2,940	3,214,970	(121,164,387)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,681,000)
Balance - June 2005 Activity	2,103,355	(27,767,710)	(3,775,446)	2,989,879	(6,638,949)	2,940	2,940	3,214,970	(121,060,802)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,695,000)
Balance - July 2005 Activity	2,103,355	(27,880,395)	(3,775,446)	2,992,819	(6,598,815)	2,940	2,940	3,214,970	(120,941,191)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,643,000)
Balance - August 2005 Activity	2,103,355	(27,991,120)	(3,775,446)	2,995,759	(6,574,278)	2,940	2,940	3,214,970	(120,823,943)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,611,000)
Balance - September 2005 Activity	2,103,355	(28,100,865)	(3,775,446)	2,998,699	(6,484,130)	2,940	2,940	3,214,970	(120,738,286)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,542,000)
Balance - October 2005 Activity	2,103,355	(28,209,631)	(3,775,446)	3,001,639	(6,044,168)	2,940	2,940	3,214,970	(120,635,422)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,105,000)
Balance - November 2005 Activity	2,103,355	(28,316,437)	(3,775,446)	3,004,579	(4,948,673)	2,940	2,940	3,214,970	(120,490,051)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(148,966,000)
Balance - December 2005 Activity	2,103,355	(28,422,263)	(3,775,446)	3,007,519	(2,941,899)	2,940	2,940	3,214,970	(120,298,939)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(146,873,000)
Balance - January 2006 Activity	2,103,355	(28,528,089)	(3,775,446)	3,010,459	(2,084,312)	2,940	2,940	3,214,970	(120,343,432)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(146,260,000)
Balance - February 2006 Activity	2,103,355	(28,608,331)	(3,775,446)	3,013,399	(2,876,248)	2,940	2,940	3,214,970	(120,406,402)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(147,295,000)
Balance - March 2006 Activity	2,103,355	(29,000,386)	(3,775,446)	3,016,339	(1,351,241)	2,940	2,940	3,214,970	(120,548,046)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(148,977,000)
Balance - April 2006 Activity	2,103,355	(29,191,461)	(3,775,446)	3,019,279	(1,594,248)	2,940	2,940	3,214,970	(120,719,663)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,931,000)
Balance - May 2006 Activity	2,103,355	(29,382,536)	(3,775,446)	3,022,219	(6,671,284)	2,940	2,940	3,214,970	(120,835,981)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(152,085,000)
Balance - June 2006 Activity	2,103,355	(29,573,611)	(3,775,446)	3,025,159	(6,652,666)	2,940	2,940	3,214,970	(120,936,464)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(152,355,000)
Balance - July 2006 Activity	2,103,355	(29,762,726)	(3,775,446)	3,028,099	(6,621,310)	2,940	2,940	3,214,970	(121,022,645)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(152,596,000)
Balance - August 2006 Activity	2,103,355	(29,950,861)	(3,775,446)	3,031,039	(6,601,719)	2,940	2,940	3,214,970	(121,105,047)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(152,844,000)
Balance - September 2006 Activity	2,103,355	(30,138,016)	(3,775,446)	3,033,979	(6,516,464)	2,940	2,940	3,214,970	(121,194,081)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(153,032,000)
13-Month Total - Sept 2005 to Sept 2006	27,343,615	(377,472,421)	(49,080,798)	39,212,407	(68,502,093)	39,212,407	39,212,407	41,794,610	(1,569,274,459)	(17,210,921)	21,931,195	(1,604,135)	21,931,195	(1,604,135)	(1,952,869,000)
13-Month Average - Sept 2005 to Sept 2006	2,103,355	(29,036,340)	(3,775,446)	3,016,339	(5,269,392)	3,016,339	3,016,339	3,214,970	(120,713,420)	(1,323,917)	1,687,015	(123,395)	1,687,015	(123,395)	(150,220,231)

(a) Per forecasted Balance Sheet (with state tax rate change).
 (b) Gas deferrals per forecasted income tax data adjusted for state tax rate change. Remaining change in ADIT was forced into Electric Account 282.

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

KyPSC-DR-03-018

REQUEST:

18. Refer to the response to the Staff's Second Request, Item 22. Provide the total excess Kentucky deferred income tax for ULH&P's gas operations as of March 31, 2005. Separate the excess deferral into "protected" and "unprotected" components. For purposes of this question, excess deferred income tax refers to tax timing differences which were provided by ratepayers at a higher tax rate than the rate at which the timing differences will be flowed back.

RESPONSE:

The amount of "protected" excess deferred income taxes resulting from the Kentucky income tax reductions is \$1,451,437. The amount of "unprotected" excess deferred income taxes resulting from the Kentucky income tax reductions is \$526,919.

In accordance with FERC Regulations, it is the company's policy to use the average-rate assumption method for flowing back any "protected" or "unprotected" excess deferred income taxes.

WITNESS RESPONSIBLE: Alexander J. Torok

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

KyPSC-DR-03-019

REQUEST:

19. Refer to the response to the Staff's Second Request, Item 24.
 - a. Explain how the allocation percentages for gas and electric operations were determined.
 - b. If the Covington office building was sold in November 2004, explain why office furniture and equipment identified as part of that building are included in the allocation of common property as of December 31, 2004.

RESPONSE:

- a. On Attachment AG-DR-02-024(a), several percentages were used to develop the gas and electric allocations. The 41.10\58.90 gas\electric split was based on the number of customers as of September 2004. The 18.50\81.50 split for the Florence service building was based on the square footage of the building. The 48.70\51.30 split was based on the allocation of total company labor as of December 2003.
- b. The office furniture at the Covington office building should have been retired in November 2004. The office furniture will be retired in May 2005.

WITNESS RESPONSIBLE: Peggy A. Laub

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

KyPSC-DR-03-020

REQUEST:

20. Refer to the responses to the Staff's Second Request, Items 27 and 28. For each allocation schedule, explain how the allocation percentages for gas and electric operations were determined.

RESPONSE:

Attachment KyPSC-DR-02-027(a) details the calculation of the allocation. The 44.64/55.36 gas/electric split was based on the weighted average of the gas/electric split for account 1030 using a combination of the allocation for customers and general labor depending on the software. The 25.04/74.96 gas/electric split for account 1900 was based on the weighted average of the gas/electric split for the account using a combination of the allocations for customers and square footage for the Florence service building. See Attachment DR-02-024(a) for calculation of the weighted average for accounts 1030 and 1900. The 41.10/58.90 gas/electric split is based on the number of customers as of September 2004.

Attachment KyPSC-DR-02-028(b) details the calculation of the allocation. The 18.50/81.50 split for the Florence service building is based on the square footage of the building. The 40.90/59.10 split was based on the number of customers as of December 2003.

WITNESS RESPONSIBLE: Peggy A. Laub

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

KyPSC-DR-03-021

REQUEST:

21. Refer to the response to the Staff's Second Request, Item 32(a).
- a. Explain why the base period was not prepared at the same level of detail as calendar year 2004.
 - b. Would ULH&P agree that the numerous account consolidations used in the base period make it difficult to readily determine differences between the base period and calendar year 2004? Explain the response.

RESPONSE:

- a. The base period includes seven months, June through December 2004, actual data and five months, January through May 2005, forecasted data. The actual financial data are maintained and compiled by various accounting systems at a level of detail sufficient to comply with the reporting requirements of the various regulatory agencies and governing bodies. The seven months actual data of the base period were prepared to the same level of detail as the calendar year 2004. The forecasted portion of the base period and the forecasted test period were prepared using budgeting and forecasting tools and utilizing standard budgeting and forecasting practices. Budgeting and forecasting tools are not designed to compile financial data to the same level of detail as required of accounting systems. Such requirements would render budgeting and forecasting tools cumbersome and ineffective.
- b. ULH&P agrees that the base period was not prepared to the level of detail as the calendar year 2004 because the base period includes forecasted data. However, ULH&P believes that all data were provided in sufficient detail to determine differences between the base period and the calendar year 2004.

WITNESS RESPONSIBLE: Steven E. Schrader

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

KyPSC-DR-03-022

REQUEST:

22. Refer to the response to the Staff's Second Request, Item 34(a). Explain in detail why ULH&P would classify a group of accounts as above-the-line for the base period, but as below-the-line for the forecasted test period.

RESPONSE:

The accounts in question are below-the-line accounts which the Company includes above-the-line for SEC reporting purposes. The Company is not proposing to recover any of these expenses in rates by including them in the Forecasted Period. The Company's believes that the Forecasted Period, not the Base Period, is used to determine the appropriate rates to recover from customers

WITNESS RESPONSIBLE: William Don Wathen, Jr.

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

KyPSC-DR-03-023

REQUEST:

23. Refer to the response to the Staff's Second Request, Item 36(d).
- a. ULH&P was requested to explain why it does not believe its forecasted or budgeted amount for injuries and damages liability expenses was adequate. ULH&P did not provide this information. Provide the originally requested information.
 - b. ULH&P has elected to submit this rate case using a forecasted test period. Explain in detail why ULH&P believes an adjustment determined in a historic test period case is appropriate for a forecasted test period case.

RESPONSE:

- a. ULH&P develops its budget with the objective of accurately reflecting its projected expenditures and revenues for the upcoming 12 months. Like all other items in our budget, ULH&P believes that its forecasted level of injuries and damages liability expense is adequate. The only reason ULH&P made the adjustment was to conform to the methodology used by the Commission for calculating this item in Case No. 2001-00092.
- b. As explained in response to KyPSC-DR-02-36(d), ULH&P does not budget injuries and damages liability expense based on a 10-year average as accepted by the Commission in past cases. Rather, ULH&P prepares the budget for this expense by estimating the actual injuries and damages liability expense it expects to incur for the period in question, based on all known information at the time the estimate is made. ULH&P's adjustment to injuries and damages liability expense was an attempt to obviate the need for any adjustment to this item by the Commission by incorporating a methodology the Commission has used in prior rate cases.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

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

KyPSC-DR-03-024

REQUEST:

24. Refer to the response to the Staff's Second Request, Item 36(g)(4).
- a. For each of the years included in the response, calculate the ULH&P percentage of propane gallons vaporized.
 - b. Prepare a schedule listing the ULH&P percentage of propane gallons vaporized for the years 2000 through 2004. Calculate the mathematic average of ULH&P's percentage of propane gallons vaporized for the 5-year period.
 - c. Explain why it is more reasonable to use the ULH&P percentage of propane gallons vaporized for 2004 rather than the 5-year average.

RESPONSE:

- a. See response to KyPSC-DR-03-024(b).
- b.

Year	Percent
2004	46.47
2003	60.28
2002	24.52
2001	44.08
2000	36.04
5 Yr Avg. (WPD-2.19f)	53.53

- c. ULH&P is not proposing to use the ULH&P percentage of propane gallons vaporized for 2004. WPD-2.19f proposed using a 5-year weighted-average.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

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

KyPSC-DR-03-025

REQUEST:

25. Refer to the response to the Staff's Second Request, Item 37. Were the revisions described in this response included in the supplemental response to Item 21 of the Staff's Second Request? If not, provide revised Workpapers WPE-1a and WPE-1b reflecting the revision and the change in the Kentucky income tax rate.

RESPONSE:

No, these revisions included in Item 37 were not included in the supplemental response to Item 21.

In response to KyPSC-DR-02-021, the Company filed revised schedules and workpapers for the forecasted period only. WPE-1b applies only to the base period and was not revised. See Attachment KyPSC-DR-03-025 for the requested update to workpaper WPE-1a for the forecasted period. It should be noted, however, that the reduction in the Kentucky income tax payable as a result of this deduction will be offset by an increase in the deferred taxes on Liberalized Depreciation. This deferred tax offset is not presented on WPE-1a.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
GAS DEPARTMENT
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a
WITNESS RESPONSIBLE:
A. J. TOROK

LINE No.	DESCRIPTION	BASE PERIOD	FORECAST PERIOD
		Twelve Months Ended May 31, 2005	Twelve Months Ended September 30, 2006
1	Oper Income Before Federal & State Income Taxes	16,125,506	6,152,878
2	Operating Income Adjustment	(45,193)	(11,812)
3	Operating Income Before Federal & State Income Tax	16,080,313	6,141,066
4			
5	1107 Interest Charges Allocated	(2,933,182)	(4,071,000)
6			
7	1102 Accounting Depreciation	8,663,399	9,386,000
8	1108 Amortization of Loss on Reacquired Debt	97,720	96,000
9	1115 Loss on ACRS	(15,075)	0
10	1123 Tax Depreciation	(16,757,606)	(14,541,000)
11	1138 Deferred Fuel Cost - PGA	(16,324,276)	(78,000)
12	OTH Other	4,699,724	0
13			
14			
15	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(6,488,983)	(3,066,934)
16			
17	Ky Tax Inc Adj - Misc:		
18	Kentucky Tax Inc. Adjustment -Misc	4,818,733	0
	Kentucky Tax Inc. Adjustment - Bonus Depr.	0	(1,373,750)
19			
20	Kentucky Taxable Income	(1,670,250)	(4,440,684)
21			
22	Kentucky Income Tax Expense (Base Period at 8.250%)	(137,780)	(310,848)
23	Surtax Credit	884	
24	Ohio Income Tax Payable	(288)	
25			
26	State Income Tax Deductible	(137,184)	(310,848)
27	Prior Year Adjustments	(1,087,381)	
28		(1,224,565)	(310,848)
29			
30	F.T.I. Bef S.I.T. & Fdrl Tax Loss Carryforward	(6,488,983)	(3,066,934)
31	Kentucky Income Tax	(136,896)	(310,848)
32	Ohio Income Tax	(288)	
33			
34	Federal Taxable Income - Ordinary	(6,351,799)	(2,756,086)
35			
36	Federal Income Tax Before Credits @ 35%	(2,222,998)	(964,630)
37	Fuel Tax Credit	2,320	0
38	Interperiod Income Tax Allocation	19,648	0
39	Prior Year Adjustments	2,353,593	0
40			
41	Federal Income Tax Payable	152,563	(964,630)

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

KyPSC-DR-03-026

REQUEST:

26. Refer to the response to the Staff's Second Request, Item 40. Using the results from calendar year 2004, provide an analysis of Account No. 911090 – Marketing Operations. The analysis should list each transaction recorded in the account, showing the date of the transaction, the vendor or payee, the actual amount of the transaction, and a brief description of the transaction. Transactions of \$1,000 or less can be grouped together as a lump sum amount.

RESPONSE:

See Attachment KyPSC-03-026. The vendor / payee column also serves as the description of the transaction.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description - (Vendor / Payee)	Date	Doc	Combr	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gas %	LEA %	Amount	Gas %	LEA %	Amount	Gas %	LEA %	
ACCOUNTS RECEIVABLE	12/17/2003		MKA	SAL	(845.48)	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	(26.87)
ACCOUNTS RECEIVABLE	12/17/2003		MKA	SLE	(912.66)	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	(48.20)
ACCOUNTS RECEIVABLE	12/31/2004		MKA	SLG	(462.62)	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.64%	(84.60)
ACCOUNTS RECEIVABLE	12/31/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	19.58
ACCOUNTS RECEIVABLE	12/31/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	20.59
ACCOUNTS RECEIVABLE	3/31/2004		MKA	SAL	442.32	48.30%	14.54%	(442.32)	30.60%	14.54%	0.00	30.60%	14.84%	18.03
ACCOUNTS RECEIVABLE	3/31/2004		MKA	SLG	993.96	48.30%	12.28%	(993.96)	30.60%	12.28%	0.00	30.60%	12.28%	8.75
ACCOUNTS RECEIVABLE	3/31/2004		MKA	SLE	249.72	48.30%	14.54%	(249.72)	30.60%	14.54%	0.00	30.60%	14.64%	21.80
ACCOUNTS RECEIVABLE	8/31/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	(0.05)
ACCOUNTS RECEIVABLE	8/31/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	(0.15)
ACCOUNTS RECEIVABLE	10/20/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	(2.66)
ACCOUNTS RECEIVABLE	2/20/2004		MKA	SAL	(35.40)	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	(1.47)
ACCOUNTS RECEIVABLE	3/28/2004		MKA	SAL	(50.00)	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	(2.68)
ACCOUNTS RECEIVABLE	4/29/2004		MKA	SEL	640.00	48.30%	5.90%	(60.00)	30.60%	5.90%	(1.32)	30.60%	5.90%	(1.32)
ACCOUNTS RECEIVABLE	7/18/2004		MKA	SEL	0.00	48.30%	5.90%	(10,228.00)	30.60%	5.90%	(184.87)	30.60%	5.90%	(184.87)
ACCOUNTS RECEIVABLE	7/20/2004		MKA	SAL	0.00	48.30%	8.62%	(4,000.00)	30.60%	8.62%	(195.51)	30.60%	8.65%	(105.51)
ADAPTER POWER AC W/POWER	10/27/2004	00006325	MKA	SAL	0.00	48.30%	8.62%	49.00	30.60%	8.62%	1.29	30.60%	8.65%	1.29
ADAPTER POWER AC W/POWER	4/7/2004	00007879	MKA	SEL	0.00	48.30%	8.62%	49.00	30.60%	8.62%	1.29	30.60%	8.65%	1.29
ADAPTER POWER AC W/POWER	6/28/2004	00008152	MKA	SAL	0.00	48.30%	8.62%	49.00	30.60%	8.62%	1.29	30.60%	8.65%	1.29
ADAPTER POWER AC W/POWER	7/30/2004	00009476	MKA	SAL	0.00	48.30%	8.62%	49.00	30.60%	8.62%	1.29	30.60%	8.65%	1.29
ALTRIS INC	3/12/2004	098862000	MKA	SAL	0.00	48.30%	8.62%	2.17	30.60%	8.62%	0.04	30.60%	8.65%	0.04
ALTRIS INC	3/12/2004	098862000	MKA	SEL	0.00	48.30%	8.62%	6.51	30.60%	8.62%	0.17	30.60%	8.65%	0.17
ALTRIS INC	3/12/2004	289890200	MKA	SAL	0.00	48.30%	8.62%	23.89	30.60%	8.62%	0.63	30.60%	8.65%	0.63
ALTRIS INC	3/12/2004	289890200	MKA	SAL	0.00	48.30%	8.62%	2.17	30.60%	8.62%	0.04	30.60%	8.65%	0.04
ALTRIS INC	5/31/2004	265985200	MKA	SAL	0.00	48.30%	8.62%	79.82	30.60%	8.62%	2.11	30.60%	8.65%	2.11
ALTRIS INC	5/31/2004	265985200	MKA	SEL	0.00	48.30%	8.62%	7.27	30.60%	8.62%	0.18	30.60%	8.65%	0.18
ALTRIS INC	5/31/2004	485985200	MKA	SAL	0.00	48.30%	8.62%	7.27	30.60%	8.62%	0.13	30.60%	8.65%	0.13
ALTRIS INC	5/31/2004	485985200	MKA	SEL	0.00	48.30%	8.62%	21.80	30.60%	8.62%	0.58	30.60%	8.65%	0.58
ALTRIS INC	12/31/2003	9648491000	MKA	SAL	777.50	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	32.37
AMERICAN EXPRESS	9/30/2004	9648491000	MKA	SEL	34.50	48.30%	8.62%	9.83	30.60%	8.62%	0.00	30.60%	8.65%	9.83
AMERICAN EXPRESS	12/25/2004	381232000	MKA	SAL	0.00	48.30%	8.62%	0.00	48.30%	8.62%	0.00	48.30%	8.65%	14.51
AMERICAN EXPRESS	12/25/2004	3445891000	MKA	SEL	67.89	48.30%	8.62%	2.82	30.60%	8.62%	0.00	30.60%	8.65%	2.82
AMERICAN EXPRESS	12/25/2004	8511632000	MKA	UTL	61.50	48.30%	8.62%	0.00	48.30%	8.62%	0.00	48.30%	8.65%	2.90
AMERICAN EXPRESS	2/25/2004	81068302000	MKA	UTL	67.85	48.30%	8.62%	2.83	30.60%	8.62%	0.00	30.60%	8.65%	2.83
AMERICAN EXPRESS	3/25/2004	5321702000	MKA	UTL	0.00	48.30%	8.62%	68.92	30.60%	8.62%	2.87	30.60%	8.65%	2.87
AMERICAN EXPRESS	4/25/2004	4855212000	MKA	UTL	0.00	48.30%	8.62%	75.87	30.60%	8.62%	3.16	30.60%	8.65%	3.16
AMERICAN EXPRESS	5/25/2004	0609412000	MKA	UTL	0.00	48.30%	8.62%	81.31	30.60%	8.62%	3.39	30.60%	8.65%	3.39
AMERICAN EXPRESS	7/25/2004	1155812000	MKA	UTL	0.00	48.30%	8.62%	69.39	30.60%	8.62%	2.89	30.60%	8.65%	2.89
AMERICAN EXPRESS	9/25/2004	8079832000	MKA	UTL	0.00	48.30%	8.62%	0.00	48.30%	8.62%	0.00	48.30%	8.65%	2.87
AMERICAN EXPRESS	9/25/2004	552722000	MKA	UTL	0.00	48.30%	8.62%	0.00	48.30%	8.62%	0.00	48.30%	8.65%	2.87
AMERICAN EXPRESS	10/20/2004	2198132000	MKA	UTL	0.00	48.30%	8.62%	0.00	48.30%	8.62%	0.00	48.30%	8.65%	2.14
AMERICAN EXPRESS	11/23/2004	7006832000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	1.10
AMERICAN EXPRESS	6/8/2004	2377152000	MKA	SAL	0.00	48.30%	8.62%	64.50	30.60%	8.62%	1.70	30.60%	8.65%	1.70
AMERICAN EXPRESS	7/8/2004	8643122000	MKA	SAL	0.00	48.30%	8.62%	37.50	30.60%	8.62%	0.89	30.60%	8.65%	0.89
AMERICAN EXPRESS	7/8/2004	4882022000	MKA	SAL	0.00	48.30%	8.62%	2,485.00	30.60%	8.62%	45.04	30.60%	8.65%	45.04
AMERICAN EXPRESS	9/9/2004	6310322000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	0.00
AMERICAN EXPRESS	9/9/2004	0570922000	MKA	SAL	0.00	48.30%	8.62%	3,785.00	30.60%	8.62%	67.87	30.60%	8.65%	67.87
AMERICAN EXPRESS	12/19/2004	4291332000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	45.04
AMERICAN EXPRESS	12/19/2004	4628242000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	31.87
AMERICAN EXPRESS	7/8/2004	8473122000	MKA	SAL	0.00	48.30%	8.62%	103.75	30.60%	8.62%	2.74	30.60%	8.65%	2.74
AMERICAN EXPRESS	9/1/2004	9229622000	MKA	SAL	0.00	48.30%	8.62%	77.50	30.60%	8.62%	2.04	30.60%	8.65%	2.04
AMERICAN EXPRESS	9/28/2004	3869332000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	18.05
AMERICAN EXPRESS	10/1/2004	4098332000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	15.58
AMERICAN EXPRESS	12/1/2004	4088142000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	0.58
AMERICAN EXPRESS	8/1/2004	4812522000	MKA	SAL	0.00	48.30%	8.62%	89.84	30.60%	8.62%	2.37	30.60%	8.65%	2.37
AMERICAN EXPRESS	9/1/2004	2690032000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	0.60
AMERICAN EXPRESS	11/10/2016	2716042000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	0.30
AMERICAN EXPRESS	11/16/2004	1240242000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	0.62
AMERICAN EXPRESS	2/18/2004	8120402000	MKA	SAL	30.45	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.65%	1.27

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description - (Vendor / Payee)	Date	Doc	Compt	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gen %	LEA %	Amount	Gen %	LEA %	Amount	Gen %	LEA %	
ATTACHMATE CORP	2/18/2004	8120402000	MKA	SAL	4.35	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.12
ATTACHMATE CORP	2/18/2004	8120402000	MKA	SAL	4.35	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.18
ATTACHMATE CORP	2/18/2004	8120402000	MKA	SAL	4.35	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.12
BECKY BASKETT	10/27/2004	4064432000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.98
BECKY BASKETT	11/30/2004	2986832000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.98
BECKY BASKETT	12/16/2004	7918142000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	40.82
BECKY BASKETT	12/17/2004	8674002000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.80
BECKY BASKETT	2/18/2004	5639832000	MKA	SAL	20.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.83
BECKY BASKETT	2/20/2004	8448102000	MKA	SAL	42.10	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.28
BECKY BASKETT	3/23/2004	7812502000	MKA	SAL	6.70	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.82
BECKY BASKETT	3/29/2004	8848502000	MKA	SAL	200.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	8.12
BECKY BASKETT	3/4/2004	1134202000	MKA	SAL	5,183.11	48.30%	8.62%	214.96	30.60%	8.62%	0.00	30.60%	8.62%	214.96
BECKY BASKETT	6/18/2004	9434202000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	5.18
BECKY BASKETT	6/18/2004	9832712000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.98
BECKY BASKETT	7/23/2004	6712122000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.48
BECKY BASKETT	7/23/2004	9438122000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.48
BECKY BASKETT	7/23/2004	4621102000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	16.02
BILLY DAVIS	10/26/2004	7812502000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	62.73
BILLY DAVIS	4/5/2004	4357912000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	4.69
BILLY DAVIS	4/5/2004	2356792000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	8.92
BILLY DAVIS	8/24/2004	5248522000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	46.81
BILLY DAVIS	9/16/2004	7539822000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.67
BRIAN COLE	10/26/2004	7332432000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.53
BRIAN COLE	11/15/2004	887032000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	2.34
BRIAN COLE	12/13/2004	6279942000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	2.90
BRIAN COLE	2/19/2004	9184002000	MKA	SAL	4.25	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.72
BRIAN COLE	6/4/2004	7684512000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.83
BRIAN COLE	7/16/2004	4099022000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
BRIAN COLE	12/9/2004	7170191000	MKA	SAL	548.80	48.30%	8.62%	22.77	30.60%	8.62%	0.00	30.60%	8.62%	0.22
BRUCE SAILERS	10/13/2004	5570322000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.12
BRUCE SAILERS	11/15/2004	2810732000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	33.12
BRUCE SAILERS	12/16/2004	4653142000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	23.36
BRUCE SAILERS	2/19/2004	9174002000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	60.85
BRUCE SAILERS	3/19/2004	9060402000	MKA	SAL	167.50	48.30%	8.62%	6.58	30.60%	8.62%	0.00	30.60%	8.62%	40.87
BRUCE SAILERS	4/19/2004	2399022000	MKA	SAL	1,463.05	48.30%	8.62%	1,549.32	30.60%	8.62%	0.00	30.60%	8.62%	5.80
BRUCE SAILERS	5/27/2004	97142000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	28.78
BRUCE SAILERS	9/24/2004	483022000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	38.11
BRUCE SAILERS	10/27/2004	00008373	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.67
CABLE PC SECURITY 8 FT GA	4/7/2004	00008373	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.81
CABLE PC SECURITY 8 FT GA	7/30/2004	00008373	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.28
CABLE TARGUS RETRACTABLE -	10/27/2004	00008373	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.37
CABLE TARGUS RETRACTABLE -	4/7/2004	00008373	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.38
CABLE TARGUS RETRACTABLE -	7/30/2004	00008373	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.08
CABLE USB CABLE 6 FT 4 PI	1/9/2004	00004168	MKA	SAL	2.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	13.17
CAROL MOORE	11/2/2004	6388522000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.92
CAROL MOORE	6/6/2004	2266812000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.16
CASE STANDARD NOTEBOOK CASE	10/27/2004	00007979	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.88
CASE STANDARD NOTEBOOK CASE	4/7/2004	00007979	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	1.17
CASE STANDARD NOTEBOOK CASE	7/30/2004	00004919	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
CHARTWELL INC	10/22/2004	6286532000	MKA	SEL	180.85	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	54.07
CHIEF BARONE CATERING	7/16/2004	9851502000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	7.53
CITY DASH INC	5/29/2004	6870222000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.78
CLEARVIEW ECONOMICS LLC	10/29/2004	7940791000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
CLEARVIEW ECONOMICS LLC	4/29/2004	6870432000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	23.90
CLEARVIEW ECONOMICS LLC	7/22/2004	0962222000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	23.74
CLEARVIEW ECONOMICS LLC	4/20/2004	0256012000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	17.60
CRC PRESS LLC	4/16/2004	0287802000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	2.00
CRC PRESS LLC	4/16/2004	1287802000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	2.00
CRC PRESS LLC	4/16/2004	2287802000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	2.00
CRC PRESS LLC	4/16/2004	3287802000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	2.00
CRYSTAL SPRINGS INC	6/25/2004	3462022000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.38

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description - (Vendor / Pave)	Date	Doc	Carrier	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gas %	LEA %	Amount	Gas %	LEA %	Amount	Gas %	LEA %	
CRYSTAL SPRINGS INC	7/25/2004	7669822000	MKA	SAL	0.00	48.30%	8.62%	40.57	30.60%	8.62%	0.00	30.60%	8.66%	1.07
CRYSTAL SPRINGS INC	10/25/2004	7023881000	MKA	SAL	78.49	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	3.27
CRYSTAL SPRINGS INC	10/25/2004	0234832000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.03
CRYSTAL SPRINGS INC	12/25/2003	3014042000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	1.57
CRYSTAL SPRINGS INC	2/25/2004	3102691000	MKA	SAL	59.38	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.47
CRYSTAL SPRINGS INC	3/25/2004	6898702000	MKA	SEL	59.50	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.44
CRYSTAL SPRINGS INC	4/25/2004	8467112000	MKA	SAL	0.00	48.30%	8.62%	58.50	30.60%	5.90%	1.08	30.60%	5.90%	1.08
CRYSTAL SPRINGS INC	7/25/2004	6945412000	MKA	SAL	0.00	48.30%	8.62%	58.50	30.60%	8.62%	1.54	30.60%	8.66%	1.54
CRYSTAL SPRINGS INC	7/25/2004	6945412000	MKA	SAL	0.00	48.30%	8.62%	38.51	30.60%	8.62%	1.07	30.60%	8.66%	1.07
CRYSTAL SPRINGS INC	8/25/2004	6937422000	MKA	SAL	0.00	48.30%	8.62%	40.57	30.60%	8.62%	1.07	30.60%	8.66%	1.07
CRYSTAL SPRINGS INC	11/21/2004	4377722000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	1.45
CRYSTAL SPRINGS INC	11/21/2004	4377722000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.39
DATA MONITOR INC	4/23/2004	3258632000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	398.41
DEPT OF ECON UNIVERSITY OF CIN	6/14/2004	4818012000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	108.32
DONALD DURACK	10/22/2004	8359112000	MKA	SAL	0.00	48.30%	8.62%	4,000.00	30.60%	8.62%	108.32	30.60%	8.66%	108.32
DONALD DURACK	10/22/2004	8505332000	MKA	SAL	0.00	48.30%	8.62%	4,000.00	30.60%	8.62%	105.51	30.60%	8.66%	105.51
DONALD DURACK	2/25/2004	5595781000	MKA	SAL	823.58	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	6.72
DONALD DURACK	5/17/2004	3101302000	MKA	SAL	78.85	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.28
DONALD DURACK	8/25/2004	7877212000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	34.29
DONALD DURACK	8/25/2004	6617322000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
DRIVE DISK DIVORW DRIVE 4	10/22/2004	00010165	MKA	SAL	0.00	48.30%	8.62%	148.95	30.60%	8.62%	3.88	30.60%	8.66%	3.88
ECONOMY.COM	12/8/2004	1760732000	MKA	SAL	0.00	48.30%	8.62%	123.57	30.60%	8.62%	3.28	30.60%	8.66%	3.28
ECONOMY.COM	12/17/2004	00010842	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
ECONOMY.COM	5/18/2004	7530242000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	10.60
ELECTRIC UTILITY CONSULTANTS	6/22/2004	4245312000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	4.29
ELECTRIC UTILITY CONSULTANTS	8/1/2004	6061822000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	239.05
ENERPAP INC	12/7/2004	0528781000	MKA	SAL	400.00	48.30%	8.62%	98.00	30.60%	8.62%	2.61	30.60%	8.66%	802.14
GEORGE WEBER WIELLER P.E.	12/16/2004	9896242000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.81
GEORGE WEBER WIELLER III	12/12/2004	1727042000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	12.10
GERALD STEWART	12/12/2004	3787691000	MKA	SAL	48.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	42.90
GERALD STEWART	1/5/2004	1590591000	MKA	SAL	215.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	16.85
GERALD STEWART	10/6/2004	1846332000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	15.38
GERALD STEWART	11/22/2004	5387132000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.85
GERALD STEWART	12/14/2004	5150832000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	10.17
GERALD STEWART	2/18/2004	3022042000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	3.03
GERALD STEWART	2/18/2004	9278002000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	20.87
GERALD STEWART	2/18/2004	5562981000	MKA	SAL	175.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.04
GERALD STEWART	3/9/2004	1868302000	MKA	SAL	134.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	7.33
GERALD STEWART	3/9/2004	983652000	MKA	SAL	233.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.58
GERALD STEWART	4/16/2004	8624602000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	9.70
GERALD STEWART	5/5/2004	7531412000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.04
GERALD STEWART	6/21/2004	9027712000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.04
GERALD STEWART	7/23/2004	1595522000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.04
GERALD STEWART	8/20/2004	6946622000	MKA	SAL	55.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	8.18
GERALD STEWART	12/2/2004	3529891000	MKA	SAL	0.00	48.30%	8.62%	1,100.58	30.60%	8.62%	0.00	30.60%	8.66%	1.29
GERALD STEWART	12/2/2004	3529891000	MKA	SAL	0.00	48.30%	8.62%	497.56	30.60%	8.62%	0.00	30.60%	8.66%	1.29
HERNIMAN INTERNATIONAL	6/11/2004	1213812000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.25
HILLCREST GOLF & COUNTRY CLUB	7/23/2004	3681222000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.88
HUB NETWORK 4PORT USB MINI B	5/25/2004	00008589	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
HUB NETWORK EXPRESSBUS 4POR	1/8/2004	00006479	MKA	SAL	16.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.87
IKON FINANCIAL SERVICES	10/3/2004	00004108	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
IKON FINANCIAL SERVICES	10/6/2004	5464632000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.90%
IKON FINANCIAL SERVICES	11/5/2004	8544832000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.90%
IKON FINANCIAL SERVICES	12/10/2004	8812142000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.90%
IKON FINANCIAL SERVICES	7/16/2004	2771722000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.90%
IKON FINANCIAL SERVICES	8/8/2004	2258822000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.90%
IKON FINANCIAL SERVICES	9/3/2004	1372332000	MKA	SEL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	5.90%
INTL ASSOC FOR ENERGY ECONOMIC	1/17/2004	7547632000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	1.73
IOS CAPITAL	1/17/2004	2760202000	MKA	SEL	451.35	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	12.88

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description - (Vendor / Pave)	Date	Doc	Center	LEA	January - March 2004			April - August 2004			September - December 2004			Total	
					Amount	GA %	LEA %	Amount	GA %	LEA %	Amount	GA %	LEA %		
IOS CAPITAL	12/8/2003	3843481000	MKA	SEL	451.35	48.30%	5.90%	12.86	0.00	30.60%	5.90%	0.00	30.60%	5.90%	12.86
IOS CAPITAL	2/6/2004	6294502000	MKA	SEL	451.35	48.30%	5.90%	12.86	0.00	30.60%	5.90%	0.00	30.60%	5.90%	12.86
IOS CAPITAL	3/6/2004	8898902000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
IOS CAPITAL	4/2/2004	558112000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
IOS CAPITAL	5/7/2004	7856712000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
IOS CAPITAL	6/4/2004	1197612000	MKA	SAL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JACK ASHER	4/20/2004	5370902000	MKA	SAL	2,287.82	48.30%	8.62%	18.21	0.00	30.60%	8.62%	0.00	30.60%	8.62%	18.21
JAMES RIDDLE	4/14/2004	3753902000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JAMES RIDDLE	5/17/2004	1236212000	MKA	SAL	200.00	48.30%	5.90%	3.61	0.00	30.60%	5.90%	0.00	30.60%	5.90%	3.61
JANET CRABTREE	6/18/2004	7042712000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JANET CRABTREE	5/24/2004	9436812000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JASON CRABTREE	10/6/2004	143232000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JASON CRABTREE	11/4/2004	7334632000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JASON CRABTREE	8/21/2004	1432622000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JASON CRABTREE	8/4/2004	5837422000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JIM PETERS INC	10/11/2004	8177332000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	10/19/2004	8572432000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	10/25/2004	406632000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	11/1/2004	4857532000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	11/12/2004	5081732000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	11/18/2004	3170912000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	4/12/2004	0038702000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	4/18/2004	2167112000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	4/2/2004	0038702000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	4/27/2004	9628702000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	4/28/2004	7390522000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	4/30/2004	2345312000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	5/10/2004	4345312000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	5/17/2004	4998412000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	5/28/2004	8280522000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	9/27/2004	0390322000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JIM PETERS INC	9/27/2004	6753132000	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
JOANNE BENNETT	12/7/2004	6707932000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JOANNE BENNETT	2/2/2004	180861000	MKA	SEL	21.40	48.30%	5.90%	0.31	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.31
JOANNE BENNETT	2/4/2004	306961000	MKA	SEL	134.79	48.30%	5.90%	3.56	0.00	30.60%	5.90%	0.00	30.60%	5.90%	3.56
JOANNE BENNETT	4/12/2004	6489702000	MKA	SAL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JOANNE BENNETT	7/15/2004	7387022000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
JOANNE BENNETT	8/25/2004	0278532000	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
KEYBOARD COMPUTER 102 ENHA	12/13/2004	00006881	MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
KEYBOARD COMPUTER 102 ENHA	5/25/2004	00008588	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
KEYBOARD COMPUTER 102 ENHA	6/28/2004	00008152	MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
KEYBOARD COMPUTER 102 ENHA	7/30/2004	00008479	MKA	SAL	29,011.75	48.30%	8.62%	1,207.89	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1,207.89
LABOR LOADINGS	1/27/2004		MKA	SLE	28,822.24	48.30%	12.26%	764.35	0.00	30.60%	12.26%	0.00	30.60%	12.26%	764.35
LABOR LOADINGS	1/27/2004		MKA	SLE	4,742.26	48.30%	14.54%	144.72	0.00	30.60%	14.54%	0.00	30.60%	14.54%	144.72
LABOR LOADINGS	1/27/2004		MKA	SLE	2,060.64	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
LABOR LOADINGS	10/27/2004		MKA	SAL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
LABOR LOADINGS	10/27/2004		MKA	SLE	0.00	48.30%	12.26%	0.00	0.00	30.60%	12.26%	0.00	30.60%	12.26%	0.00
LABOR LOADINGS	10/27/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00
LABOR LOADINGS	10/27/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
LABOR LOADINGS	11/27/2004		MKA	SLE	0.00	48.30%	12.26%	0.00	0.00	30.60%	12.26%	0.00	30.60%	12.26%	0.00
LABOR LOADINGS	11/27/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00
LABOR LOADINGS	11/27/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
LABOR LOADINGS	12/27/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
LABOR LOADINGS	12/27/2004		MKA	SLE	0.00	48.30%	12.26%	0.00	0.00	30.60%	12.26%	0.00	30.60%	12.26%	0.00
LABOR LOADINGS	12/27/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00
LABOR LOADINGS	12/27/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00
LABOR LOADINGS	12/27/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
LABOR LOADINGS	12/27/2004		MKA	SLE	0.00	48.30%	12.26%	0.00	0.00	30.60%	12.26%	0.00	30.60%	12.26%	0.00
LABOR LOADINGS	12/27/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00
LABOR LOADINGS	2/27/2004		MKA	SAL	26,815.94	48.30%	8.62%	1,110.47	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1,110.47
LABOR LOADINGS	2/27/2004		MKA	SEL	25,894.20	48.30%	5.90%	737.91	0.00	30.60%	5.90%	0.00	30.60%	5.90%	737.91
LABOR LOADINGS	2/27/2004		MKA	SLE	4,383.35	48.30%	12.26%	259.99	0.00	30.60%	12.26%	0.00	30.60%	12.26%	259.99
LABOR LOADINGS	2/27/2004		MKA	SLG	1,123.74	48.30%	14.54%	76.92	0.00	30.60%	14.54%	0.00	30.60%	14.54%	76.92
LABOR LOADINGS	2/27/2004		MKA	SAL	1,282.53	48.30%	8.62%	1,282.53	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1,282.53
LABOR LOADINGS	3/27/2004		MKA	SEL	30,323.94	48.30%	5.90%	874.14	0.00	30.60%	5.90%	0.00	30.60%	5.90%	874.14
LABOR LOADINGS	3/27/2004		MKA	SLE	23,656.50	48.30%	8.62%	674.14	0.00	30.60%	8.62%	0.00	30.60%	8.62%	674.14
LABOR LOADINGS	3/27/2004		MKA	SLG	4,073.98	48.30%	12.26%	241.84	0.00	30.60%	12.26%	0.00	30.60%	12.26%	241.84

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description - (Vendor / Parcel)	Date	Doc	Center	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Gas %	LEA %	ULH&P Gas	Gas %	LEA %	ULH&P Gas	Gas %	LEA %	ULH&P Gas	
LABOR LOADINGS	3/27/2004		MKA	SAL	48.30%	14.54%	90.76	30.60%	14.54%	0.00	30.60%	14.84%	0.00	90.76
LABOR LOADINGS	4/27/2004		MKA	SAL	48.30%	8.62%	859.07	30.60%	8.62%	0.00	30.60%	8.69%	0.00	859.07
LABOR LOADINGS	4/27/2004		MKA	SEL	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	5.90%	0.00	331.38
LABOR LOADINGS	4/27/2004		MKA	SEL	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	152.28
LABOR LOADINGS	4/27/2004		MKA	SEL	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	71.11
LABOR LOADINGS	5/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	591.11
LABOR LOADINGS	5/27/2004		MKA	SEL	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	389.51
LABOR LOADINGS	5/27/2004		MKA	SEL	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	123.14
LABOR LOADINGS	5/27/2004		MKA	SAL	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	98.01
LABOR LOADINGS	6/27/2004		MKA	SEL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	778.37
LABOR LOADINGS	6/27/2004		MKA	SAL	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	485.75
LABOR LOADINGS	6/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	138.24
LABOR LOADINGS	6/27/2004		MKA	SAL	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	54.84
LABOR LOADINGS	7/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	763.46
LABOR LOADINGS	7/27/2004		MKA	SAL	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	501.00
LABOR LOADINGS	7/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	111.27
LABOR LOADINGS	7/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	23.44
LABOR LOADINGS	7/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	759.80
LABOR LOADINGS	8/27/2004		MKA	SAL	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	454.91
LABOR LOADINGS	8/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	182.79
LABOR LOADINGS	8/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	55.00
LABOR LOADINGS	8/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	783.71
LABOR LOADINGS	9/27/2004		MKA	SAL	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	524.78
LABOR LOADINGS	9/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	128.78
LABOR LOADINGS	9/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	37.00
LABOR LOADINGS	9/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	891.38
LABOR LOADINGS	10/27/2004		MKA	SAL	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	602.03
LABOR LOADINGS	10/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	221.54
LABOR LOADINGS	10/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	113.98
LABOR LOADINGS	10/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	871.84
LABOR LOADINGS	10/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	399.67
LABOR LOADINGS	10/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	117.12
LABOR LOADINGS	11/27/2004		MKA	SAL	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	43.41
LABOR LOADINGS	11/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	616.44
LABOR LOADINGS	11/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	399.91
LABOR LOADINGS	11/27/2004		MKA	SAL	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	129.02
LABOR LOADINGS	12/27/2004		MKA	SAL	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	34.45
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	408.82
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	298.20
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	80.80
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	35.15
LABOR LOADINGS	12/27/2004		MKA	SAL	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	879.37
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	581.20
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	62.16
LABOR LOADINGS	12/27/2004		MKA	SAL	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	894.41
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	530.88
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	169.01
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	74.38
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	675.65
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	261.01
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	119.94
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	658.01
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	457.70
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	306.01
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	66.99
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	77.19
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	613.07
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	982.60
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	108.89
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	43.19
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	624.86
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	394.61
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	67.84
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	18.46
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00	597.50
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.69%	0.00	858.30
LABOR LOADINGS	12/27/2004		MKA	SLE	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	358.30

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description -- (Vendor / Payee)	Date	Doc	Camber	LEA	January - March 2004				April - August 2004				September - December 2004				Total	
					Amount	Gas %	LEA %	Gas	Amount	Gas %	LEA %	Gas	Amount	Gas %	LEA %	Gas		
LOADINGS B	8/27/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	(128.22)
LOADINGS B	8/27/2004		MKA	SAL	0.00	48.30%	14.54%	0.00	0.00	30.60%	14.54%	0.00	0.00	30.60%	14.54%	0.00	0.00	(43.32)
LOADINGS B	9/27/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	0.00	30.60%	8.62%	0.00	0.00	(817.28)
LOADINGS B	9/27/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00	(413.34)
LOADINGS B	9/27/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	(99.84)
LOADINGS B	9/27/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	0.00	30.60%	14.54%	0.00	0.00	30.60%	14.54%	0.00	0.00	(39.14)
LODESTAR CORPORATION	11/30/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	0.00	30.60%	8.62%	0.00	0.00	315.43
LOTHAMBI	12/9/2004		MKA	SAL	559314.2000	48.30%	8.62%	0.00	0.00	30.60%	8.62%	0.00	0.00	30.60%	8.62%	0.00	0.00	22.00
MANPOWER INC	2027142000		MKA	SLE	437.10	48.30%	12.28%	25.63	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	25.63
MANPOWER INC	6684891000		MKA	SLE	437.10	48.30%	12.28%	25.63	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	25.63
MANPOWER INC	5764891000		MKA	SLE	437.10	48.30%	12.28%	25.63	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	25.63
MANPOWER INC	89471002000		MKA	SLE	320.54	48.30%	12.28%	19.01	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	19.01
MANPOWER INC	8364891000		MKA	SLE	349.68	48.30%	12.28%	20.74	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	20.74
MANPOWER INC	8198832000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	10292004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	5639632000		MKA	SLE	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00	5.29
MANPOWER INC	1693832000		MKA	SLE	0.00	48.30%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00	5.29
MANPOWER INC	8704832000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	10.72
MANPOWER INC	6004832000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	10.72
MANPOWER INC	11/10/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	12.13
MANPOWER INC	4948042000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	12.13
MANPOWER INC	0104832000		MKA	SLE	437.10	48.30%	12.28%	25.63	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	25.63
MANPOWER INC	12/11/2004		MKA	SLE	437.10	48.30%	12.28%	25.63	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	25.63
MANPOWER INC	12/17/2003		MKA	SLE	320.54	48.30%	12.28%	19.01	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	19.01
MANPOWER INC	378691000		MKA	SLE	262.26	48.30%	12.28%	15.58	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	15.58
MANPOWER INC	508691000		MKA	SLE	415.25	48.30%	12.28%	24.63	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	24.63
MANPOWER INC	2/18/2004		MKA	SLE	407.96	48.30%	12.28%	24.20	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	24.20
MANPOWER INC	0439102000		MKA	SLE	383.39	48.30%	12.28%	19.66	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	19.66
MANPOWER INC	371942000		MKA	SLE	355.11	48.30%	12.28%	23.33	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	23.33
MANPOWER INC	2/25/2004		MKA	SLE	378.64	48.30%	12.28%	22.47	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	22.47
MANPOWER INC	3/10/2004		MKA	SLE	378.63	48.30%	12.28%	22.47	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	22.47
MANPOWER INC	4819652000		MKA	SLE	342.40	48.30%	12.28%	20.31	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	20.31
MANPOWER INC	022962000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	6028402000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	3/31/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	1748902000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	30378012000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	4/14/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	3539812000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	4/21/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	8148612000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	4/28/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	1776012000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	5/12/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	5780712000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	5/19/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	2480712000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	5248612000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	6/19/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	8339812000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	7/9/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	3028912000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	8/22/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	6/30/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	4874022000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	4439812000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	082222000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	7/14/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	6363422000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	7/21/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	30.60%	12.28%	0.00	0.00	0.00
MANPOWER INC	5363422000		MKA	SLE	0.00	48.30%	12.28%	0.00	0.00	30.60%								

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-40042

Description - (Vendor / Parcel)	Date	Doc	Camber	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gas %	LEA %	Amount	Gas %	LEA %	Amount	Gas %	LEA %	
MICROSOFT	12/28/2003	8472781000	MKA	SAL	216.77	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	9.03
MODULE MEMORY 1GB MEMORY MOD	12/28/2003	8472781000	MKA	SEL	216.77	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	6.18
MONICA REDMAN	1/12/2004	0006398	MKA	SAL	548.00	48.30%	8.82%	22.82	30.60%	8.68%	0.00	0.00	0.00	22.82
MONICA REDMAN	1/12/2004	7575891000	MKA	SAL	1,120.00	48.30%	8.82%	31.82	30.60%	8.68%	0.00	0.00	0.00	31.82
MONICA REDMAN	1/26/2004	0845781000	MKA	SAL	330.35	48.30%	8.82%	13.75	30.60%	8.68%	0.00	0.00	0.00	13.75
MONICA REDMAN	10/19/2004	1945781000	MKA	SAL	400.00	48.30%	8.82%	11.40	30.60%	8.68%	0.00	0.00	0.00	11.40
MONICA REDMAN	10/19/2004	8178532000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	2,485.00	66.27	
MONICA REDMAN	11/1/2004	4171132000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	400.00	7.22	
MONICA REDMAN	11/1/2004	7298532000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	1,600.00	28.89	
MONICA REDMAN	11/15/2004	8137732000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	400.00	7.22	
MONICA REDMAN	11/15/2004	0337732000	MKA	SAL	1,600.00	48.30%	8.82%	45.80	30.60%	8.68%	0.00	5,000.00	132.80	
MONICA REDMAN	2/27/2004	2455202000	MKA	SAL	800.00	48.30%	8.82%	22.80	30.60%	8.68%	0.00	0.00	0.00	9.41
MONICA REDMAN	2/27/2004	6458202000	MKA	SAL	800.00	48.30%	8.82%	22.80	30.60%	8.68%	0.00	0.00	0.00	22.80
MONICA REDMAN	2/27/2004	3554891000	MKA	SAL	400.00	48.30%	8.82%	11.40	30.60%	8.68%	0.00	0.00	0.00	11.40
MONICA REDMAN	3/22/2004	1685502000	MKA	SAL	800.00	48.30%	8.82%	22.80	30.60%	8.68%	0.00	0.00	0.00	3.85
MONICA REDMAN	3/22/2004	7583502000	MKA	SAL	800.00	48.30%	8.82%	22.80	30.60%	8.68%	0.00	0.00	0.00	18,244
MONICA REDMAN	3/22/2004	0116502000	MKA	SAL	800.00	48.30%	8.82%	22.80	30.60%	8.68%	0.00	0.00	0.00	22,800
MONICA REDMAN	3/22/2004	1645302000	MKA	SAL	324.33	48.30%	8.82%	13.50	30.60%	8.68%	0.00	0.00	0.00	13,500
MONICA REDMAN	3/22/2004	7445302000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	14,444
MONICA REDMAN	4/18/2004	4508602000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	5.02
MONICA REDMAN	4/18/2004	7116702000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	14,444
MONICA REDMAN	4/18/2004	7316702000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	14,444
MONICA REDMAN	4/18/2004	4145312000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	65,544
MONICA REDMAN	5/17/2004	5181312000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	10,883
MONICA REDMAN	5/17/2004	1467112000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	10,883
MONICA REDMAN	5/3/2004	5467112000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.35
MONICA REDMAN	5/3/2004	8714512000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.81
MONICA REDMAN	6/14/2004	8659812000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	4.90
MONICA REDMAN	6/28/2004	6259812000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.61
MONICA REDMAN	7/12/2004	9128022000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.27
MONICA REDMAN	7/12/2004	1818222000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.75
MONICA REDMAN	7/29/2004	1047422000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	2.78
MONICA REDMAN	8/9/2004	1898632000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	294.82
MONICA REDMAN	9/29/2004	0043222000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	11.74
MONICA REDMAN	10/27/2004	00008373	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	0.28
MOUSE USB-P/S2 OPTICAL MIOUS	4/17/2004	00007879	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	0.68
MOUSE USB-P/S2 OPTICAL MIOUS	6/29/2004	00006152	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	0.40
MOUSE USB-P/S2 OPTICAL MIOUS	7/30/2004	00006479	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	0.42
MOUSE USB-P/S2 OPTICAL MIOUS	1/12/2004	6533591000	MKA	SAL	80.08	48.30%	8.82%	2.57	30.60%	8.68%	0.00	0.00	0.00	2.57
NANCY WELLS	1/12/2004	0594132000	MKA	SAL	105.13	48.30%	8.82%	3.00	30.60%	8.68%	0.00	0.00	0.00	1.50
NANCY WELLS	1/18/2004	2459732000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	4.32
NANCY WELLS	2/19/2004	1871432000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.00
NANCY WELLS	7/19/2004	4538220000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	3.08
NANCY WELLS	8/24/2004	1871432000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	13.18
NATIONAL ASSOC BUSINESS ECON	4/15/2004	3297012000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	81.17
NEW HORIZONS	6/4/2004	4810812000	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	777.62
PARADIGM STRATEGY GROUP INC	9/23/2004	1584632000	MKA	SAL	18,877.38	48.30%	8.82%	551.56	30.60%	8.68%	0.00	0.00	0.00	551.56
PAYROLL	1/15/2004	19,554.94	MKA	SAL	19,554.94	48.30%	8.82%	38.82	30.60%	8.68%	0.00	0.00	0.00	38.82
PAYROLL	1/17/2004	832.38	MKA	SAL	832.38	48.30%	8.82%	202.59	30.60%	8.68%	0.00	0.00	0.00	202.59
PAYROLL	1/17/2004	1,443.18	MKA	SLE	1,443.18	48.30%	8.82%	14,544	30.60%	8.68%	0.00	0.00	0.00	14,544
PAYROLL	1/17/2004	845.46	MKA	SAL	845.46	48.30%	8.82%	26.87	30.60%	8.68%	0.00	0.00	0.00	26.87
PAYROLL	1/30/2004	823.86	MKA	SLE	823.86	48.30%	8.82%	54.80	30.60%	8.68%	0.00	0.00	0.00	54.80
PAYROLL	1/30/2004	575.96	MKA	SLE	575.96	48.30%	8.82%	14,544	30.60%	8.68%	0.00	0.00	0.00	14,544
PAYROLL	1/31/2004	21,740.43	MKA	SAL	21,740.43	48.30%	8.82%	608.15	30.60%	8.68%	0.00	0.00	0.00	608.15
PAYROLL	1/31/2004	21,395.02	MKA	SAL	21,395.02	48.30%	8.82%	207.52	30.60%	8.68%	0.00	0.00	0.00	207.52
PAYROLL	1/31/2004	3,488.90	MKA	SLE	3,488.90	48.30%	8.82%	14,544	30.60%	8.68%	0.00	0.00	0.00	14,544
PAYROLL	1/31/2004	1,528.40	MKA	SLE	1,528.40	48.30%	8.82%	107.20	30.60%	8.68%	0.00	0.00	0.00	107.20
PAYROLL	10/15/2004	0.00	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	592.20
PAYROLL	10/15/2004	0.00	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	358.33
PAYROLL	10/23/2004	0.00	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	33.29
PAYROLL	10/23/2004	0.00	MKA	SAL	0.00	48.30%	8.82%	0.00	30.60%	8.68%	0.00	0.00	0.00	0.20
PAYROLL	10/23/2004	0.00	MKA	SLE	0.00	48.30%	8.82%	12,288	30.60%	8.68%	0.00	0.00	0.00	12,288

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description (Vendor/Payer)	Data	Doc	Compt	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gas %	LEA %	Amount	Gas %	LEA %	Amount	Gas %	LEA %	
PAYROLL	1023/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	38.93
PAYROLL	1031/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	575.17
PAYROLL	1031/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	394.60
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	39.16
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.79
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	65.55
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	24.57
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	592.80
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	408.98
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	39.16
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	2.71
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	40.07
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	476.77
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	332.16
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	39.16
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.64
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	143.64
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	550.79
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	24.72
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	24.72
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	312.62
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	24.23
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	2.50
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	2.50
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	100.09
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	35.08
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	2.07
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	272.55
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	284.77
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	31.33
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	4.17
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	72.63
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	32.06
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	41.90
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	167.14
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	58.48
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	726.08
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	617.29
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	58.48
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	187.08
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	530.55
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	55.25
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	1.16
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	167.08
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	59.48
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	827.05
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	482.38
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.54
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	131.95
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	58.46
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	600.85
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	452.75
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	38.89
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	108.14
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	37.04
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	523.94
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	229.99
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.38
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	27.22
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	101.88
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	28.70
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	452.01
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	297.95
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	578.98
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	245.35
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
PAYROLL	1032/2004		MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.66%	0.00
PAYROLL	1032/2004		MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00
PAYROLL	1032/2004		MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.84%	0.00
PAYROLL	1032/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%					

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042

Description - (Vendor / Payroll)	Date	Doe	Combr	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gas %	LEA %	Amount	Gas %	LEA %	Amount	Gas %	LEA %	
PAYROLL	5/22/2004	MKA	SAL	0.00	48.30%	8.62%	864.64	30.60%	8.62%	23.33	30.60%	8.62%	0.00	23.33
PAYROLL	5/22/2004	MKA	SLE	0.00	48.30%	12.28%	2,519.23	30.60%	12.28%	8.62%	30.60%	12.28%	0.00	94.96
PAYROLL	5/22/2004	MKA	SLG	0.00	48.30%	14.54%	582.68	30.60%	14.54%	25.92	30.60%	14.54%	0.00	25.92
PAYROLL	5/31/2004	MKA	SAL	0.00	48.30%	8.62%	18,702.24	30.60%	8.62%	519.69	30.60%	8.62%	0.00	519.69
PAYROLL	5/31/2004	MKA	SEL	0.00	48.30%	5.90%	13,297.58	30.60%	5.90%	239.53	30.60%	5.90%	0.00	239.53
PAYROLL	5/31/2004	MKA	SLE	0.00	48.30%	8.62%	1,474.40	30.60%	8.62%	39.89	30.60%	8.62%	0.00	39.89
PAYROLL	5/31/2004	MKA	SLG	0.00	48.30%	5.90%	117.69	30.60%	5.90%	2.12	30.60%	5.90%	0.00	2.12
PAYROLL	5/31/2004	MKA	SLE	0.00	48.30%	12.28%	2,857.23	30.60%	12.28%	107.37	30.60%	12.28%	0.00	107.37
PAYROLL	5/31/2004	MKA	SLG	0.00	48.30%	14.54%	1,549.28	30.60%	14.54%	68.93	30.60%	14.54%	0.00	68.93
PAYROLL	6/15/2004	MKA	SAL	0.00	48.30%	8.62%	19,945.85	30.60%	8.62%	526.11	30.60%	8.62%	0.00	526.11
PAYROLL	6/15/2004	MKA	SLE	0.00	48.30%	5.90%	21,249.52	30.60%	5.90%	383.94	30.60%	5.90%	0.00	383.94
PAYROLL	6/15/2004	MKA	SLG	0.00	48.30%	8.62%	1,328.96	30.60%	8.62%	35.00	30.60%	8.62%	0.00	35.00
PAYROLL	6/18/2004	MKA	SAL	0.00	48.30%	12.28%	2,333.55	30.60%	12.28%	87.89	30.60%	12.28%	0.00	87.89
PAYROLL	6/18/2004	MKA	SLE	0.00	48.30%	14.54%	832.40	30.60%	14.54%	37.04	30.60%	14.54%	0.00	37.04
PAYROLL	6/18/2004	MKA	SLG	0.00	48.30%	8.62%	22,507.38	30.60%	8.62%	593.88	30.60%	8.62%	0.00	593.88
PAYROLL	6/30/2004	MKA	SAL	0.00	48.30%	5.90%	20,412.28	30.60%	5.90%	388.52	30.60%	5.90%	0.00	388.52
PAYROLL	6/30/2004	MKA	SLE	0.00	48.30%	8.62%	1,328.96	30.60%	8.62%	35.00	30.60%	8.62%	0.00	35.00
PAYROLL	6/30/2004	MKA	SLG	0.00	48.30%	12.28%	1,777.89	30.60%	12.28%	68.81	30.60%	12.28%	0.00	68.81
PAYROLL	6/30/2004	MKA	SLE	0.00	48.30%	14.54%	2,599.33	30.60%	14.54%	115.95	30.60%	14.54%	0.00	115.95
PAYROLL	6/30/2004	MKA	SAL	0.00	48.30%	8.62%	18,985.19	30.60%	8.62%	497.81	30.60%	8.62%	0.00	497.81
PAYROLL	6/30/2004	MKA	SLE	0.00	48.30%	5.90%	17,143.95	30.60%	5.90%	309.52	30.60%	5.90%	0.00	309.52
PAYROLL	6/30/2004	MKA	SLG	0.00	48.30%	8.62%	1,179.52	30.60%	8.62%	31.11	30.60%	8.62%	0.00	31.11
PAYROLL	7/17/2004	MKA	SAL	0.00	48.30%	5.90%	282.17	30.60%	5.90%	5.09	30.60%	5.90%	0.00	5.09
PAYROLL	7/17/2004	MKA	SLE	0.00	48.30%	12.28%	2,372.32	30.60%	12.28%	88.14	30.60%	12.28%	0.00	88.14
PAYROLL	7/17/2004	MKA	SLG	0.00	48.30%	14.54%	749.18	30.60%	14.54%	33.33	30.60%	14.54%	0.00	33.33
PAYROLL	7/31/2004	MKA	SAL	0.00	48.30%	8.62%	4,057.78	30.60%	8.62%	99.69	30.60%	8.62%	0.00	99.69
PAYROLL	7/31/2004	MKA	SLE	0.00	48.30%	5.90%	4,057.78	30.60%	5.90%	7.33	30.60%	5.90%	0.00	7.33
PAYROLL	7/31/2004	MKA	SLG	0.00	48.30%	12.28%	2,672.58	30.60%	12.28%	100.43	30.60%	12.28%	0.00	100.43
PAYROLL	7/31/2004	MKA	SLE	0.00	48.30%	14.54%	832.40	30.60%	14.54%	37.04	30.60%	14.54%	0.00	37.04
PAYROLL	7/31/2004	MKA	SAL	0.00	48.30%	8.62%	18,989.97	30.60%	8.62%	524.91	30.60%	8.62%	0.00	524.91
PAYROLL	7/31/2004	MKA	SLE	0.00	48.30%	5.90%	1,587.75	30.60%	5.90%	34.99	30.60%	5.90%	0.00	34.99
PAYROLL	7/31/2004	MKA	SLG	0.00	48.30%	12.28%	1,185.27	30.60%	12.28%	58.91	30.60%	12.28%	0.00	58.91
PAYROLL	7/31/2004	MKA	SLE	0.00	48.30%	14.54%	1,032.08	30.60%	14.54%	46.02	30.60%	14.54%	0.00	46.02
PAYROLL	8/14/2004	MKA	SAL	0.00	48.30%	8.62%	2,877.90	30.60%	8.62%	72.22	30.60%	8.62%	0.00	72.22
PAYROLL	8/14/2004	MKA	SLE	0.00	48.30%	5.90%	2,877.90	30.60%	5.90%	108.14	30.60%	5.90%	0.00	108.14
PAYROLL	8/14/2004	MKA	SLG	0.00	48.30%	12.28%	832.40	30.60%	12.28%	37.04	30.60%	12.28%	0.00	37.04
PAYROLL	8/14/2004	MKA	SLE	0.00	48.30%	14.54%	21,691.77	30.60%	14.54%	572.17	30.60%	14.54%	0.00	572.17
PAYROLL	8/15/2004	MKA	SAL	0.00	48.30%	5.90%	20,212.30	30.60%	5.90%	394.91	30.60%	5.90%	0.00	394.91
PAYROLL	8/15/2004	MKA	SLE	0.00	48.30%	8.62%	1,328.96	30.60%	8.62%	35.00	30.60%	8.62%	0.00	35.00
PAYROLL	8/15/2004	MKA	SLG	0.00	48.30%	12.28%	2,877.90	30.60%	12.28%	108.14	30.60%	12.28%	0.00	108.14
PAYROLL	8/29/2004	MKA	SAL	0.00	48.30%	8.62%	632.40	30.60%	8.62%	16.44	30.60%	8.62%	0.00	16.44
PAYROLL	8/29/2004	MKA	SLE	0.00	48.30%	5.90%	22,598.50	30.60%	5.90%	595.77	30.60%	5.90%	0.00	595.77
PAYROLL	8/29/2004	MKA	SLG	0.00	48.30%	12.28%	21,915.24	30.60%	12.28%	585.68	30.60%	12.28%	0.00	585.68
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	14.54%	0.00	30.60%	14.54%	0.00	30.60%	14.54%	0.00	0.00
PAYROLL	8/31/2004	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLE	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.00	0.00
PAYROLL	8/31/2004	MKA	SLG	0.00	48.30%	12.28%	0.00	30.60%	12.28%	0.00	30.60%	12.28%		

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042

Date	Description - (Vendor / Payer)	Doc	Center	LEA	January - March 2004			April - August 2004			September - December 2004			Total		
					Amount	Gas %	LEA %	ULH&P	Gas %	LEA %	ULH&P	Amount	Gas %		LEA %	ULH&P
1/14/2004	PLATTS	765702000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	6.15	0.00	30.60%	5.90%	0.00	6.15
2/24/2004	POSTMASTER	0654102000	MKA	SEL	7,141.44	48.30%	5.90%	283.51	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	203.51
4/5/2004	POSTMASTER	8607702000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	142.74	0.00	30.60%	5.90%	0.00	142.74
8/23/2004	POWERWORLD CORPORATION	3080902000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	88.66	0.00	30.60%	5.90%	0.00	88.66
8/23/2004	PRIMER INC	090272000	MKA	SEL	4,900.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	451.35
1/14/2004	QUINZONS SUBS	6771691000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	4.38
2/2/2004	QUINZONS SUBS	6639791000	MKA	SEL	104.74	48.30%	5.90%	4.38	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	3.28
2/5/2004	QUINZONS SUBS	0203961000	MKA	SEL	115.62	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	3.01
3/17/2004	QUINZONS SUBS	1953502000	MKA	SAL	157.61	48.30%	5.90%	3.01	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	11.37
1/19/2004	RFL COMMUNICATIONS INC	7404691000	MKA	SAL	396.00	48.30%	5.90%	6.57	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	6.57
1/19/2004	RFL COMMUNICATIONS INC	6634402000	MKA	SAL	0.00	48.30%	5.90%	11.37	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	11.37
1/26/2004	RFL COMMUNICATIONS INC	0447632000	MKA	SAL	0.00	48.30%	5.90%	16.61	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	16.61
1/26/2004	RFL COMMUNICATIONS INC	6547632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	9.56
1/26/2004	RFL COMMUNICATIONS INC	6547632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	10.60
1/27/2004	RICHARD STEVIE	6648632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	53.58
4/7/2004	RICHARD STEVIE	2415702000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	8.65	0.00	30.60%	5.90%	0.00	8.65
8/13/2004	RICHARD STEVIE	1187422000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	21.42	0.00	30.60%	5.90%	0.00	21.42
8/30/2004	RICHARD STEVIE	8476332000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	117.30
1/17/2004	SANFORD SYSTEMS	1304732000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	143.43
10/20/2003	SARCOM INC.	5009202000	MKA	SAL	112.54	48.30%	5.90%	0.32	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	4.69
10/20/2003	SARCOM INC.	7009202000	MKA	SEL	10.52	48.30%	5.90%	0.44	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.44
10/20/2003	SARCOM INC.	7009202000	MKA	SEL	31.58	48.30%	5.90%	1.31	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.30
10/20/2003	SARCOM INC.	9008202000	MKA	SAL	0.00	48.30%	5.90%	0.30	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.31
8/2/2004	SAS INSTITUTE INC	2801712000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	71.78
8/2/2004	SAS INSTITUTE INC	2801712000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	610.37	0.00	30.60%	5.90%	0.00	610.37
8/2/2004	SAS INSTITUTE INC	1302622000	MKA	SEL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	72.94	0.00	30.60%	5.90%	0.00	72.94
8/2/2004	SAS INSTITUTE INC	7525622000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	5.11
2/9/2004	SAWTOOTH SOFTWARE	7567991000	MKA	SAL	2,000.00	48.30%	5.90%	63.27	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	54.32
11/25/2004	SBC CAPITAL SERVICES	6982042000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	83.27
1/29/2004	SBC CAPITAL SERVICES	0490791000	MKA	SAL	43.45	48.30%	5.90%	1.81	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	2.88
1/29/2004	SBC CAPITAL SERVICES	2490791000	MKA	SAL	0.00	48.30%	5.90%	1.55	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.81
1/29/2004	SBC CAPITAL SERVICES	5300791000	MKA	SAL	93.19	48.30%	5.90%	8.06	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.55
10/12/2004	SBC CAPITAL SERVICES	0796432000	MKA	SAL	0.00	48.30%	5.90%	37.59	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	8.06
10/12/2004	SBC CAPITAL SERVICES	6996432000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	37.59
10/12/2004	SBC CAPITAL SERVICES	6996432000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	4.32
10/12/2004	SBC CAPITAL SERVICES	6996432000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	25.09
10/12/2004	SBC CAPITAL SERVICES	6996432000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	25.09
10/12/2004	SBC CAPITAL SERVICES	6996432000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.10
10/12/2004	SBC CAPITAL SERVICES	6996432000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.10
11/12/2004	SBC CAPITAL SERVICES	4061042000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.15
11/12/2004	SBC CAPITAL SERVICES	4061042000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.15
11/12/2004	SBC CAPITAL SERVICES	5081042000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.88
11/12/2004	SBC CAPITAL SERVICES	6081042000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.88
11/12/2004	SBC CAPITAL SERVICES	6081042000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.23
11/12/2004	SBC CAPITAL SERVICES	6987632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.85
11/18/2004	SBC CAPITAL SERVICES	0587632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.85
11/18/2004	SBC CAPITAL SERVICES	0587632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.25
11/18/2004	SBC CAPITAL SERVICES	0587632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.25
11/18/2004	SBC CAPITAL SERVICES	0587632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.38
11/18/2004	SBC CAPITAL SERVICES	0587632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.38
11/18/2004	SBC CAPITAL SERVICES	0587632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.71
12/10/2004	SBC CAPITAL SERVICES	5171142000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.71
12/10/2004	SBC CAPITAL SERVICES	5171142000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.28
12/10/2004	SBC CAPITAL SERVICES	6171142000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.28
12/10/2004	SBC CAPITAL SERVICES	6171142000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.47
12/10/2004	SBC CAPITAL SERVICES	7171142000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.47
12/10/2004	SBC CAPITAL SERVICES	7171142000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.31
12/10/2004	SBC CAPITAL SERVICES	4365632000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.31
12/22/2004	SBC CAPITAL SERVICES	2542242000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.10
12/22/2004	SBC CAPITAL SERVICES	2542242000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	1.10
12/22/2004	SBC CAPITAL SERVICES	3542242000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.47
12/22/2004	SBC CAPITAL SERVICES	4542242000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.47
12/22/2004	SBC CAPITAL SERVICES	4542242000	MKA	SAL	0.00	48.30%	5.90%	0.00	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	0.00
2/20/2004	SBC CAPITAL SERVICES	500802000	MKA	SAL	972.02	48.30%	5.90%	40.47	30.60%	5.90%	0.00	0.00	30.60%	5.90%	0.00	3.47
2/20/2004	SBC CAPITAL SERVICES	500802000	MKA	SAL												

**THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042**

Description - (Vendor Name)	Date	Doc	Center	LEA	January - March 2004			April - August 2004			September - December 2004			Total
					Amount	Gas %	LEA %	Amount	Gas %	LEA %	Amount	Gas %	LEA %	
TRANSPORTATION LOADINGS	2/27/2004		MKA	SEL	27.50	48.30%	5.90%	0.00	30.60%	5.90%	0.00	30.60%	5.90%	0.78
TRANSPORTATION LOADINGS	3/27/2004		MKA	SAL	28.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.17
TRANSPORTATION LOADINGS	4/27/2004		MKA	SAL	0.00	48.30%	8.62%	49.00	30.60%	8.62%	1.28	30.60%	8.62%	0.00
TRANSPORTATION LOADINGS	5/27/2004		MKA	SAL	0.00	48.30%	8.62%	56.00	30.60%	8.62%	1.48	30.60%	8.62%	1.29
TRANSPORTATION LOADINGS	6/27/2004		MKA	SAL	0.00	48.30%	8.62%	28.00	30.60%	8.62%	0.74	30.60%	8.62%	0.00
TRANSPORTATION LOADINGS	7/27/2004		MKA	SAL	0.00	48.30%	8.62%	21.00	30.60%	8.62%	0.55	30.60%	8.62%	0.00
TRANSPORTATION LOADINGS	8/27/2004		MKA	SAL	0.00	48.30%	8.62%	28.75	30.60%	8.62%	0.54	30.60%	8.62%	0.55
TRANSPORTATION LOADINGS	9/27/2004		MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.60
TRANSPORTATION LOADINGS	10/27/2004	3082042000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.84
TRANSPORTATION LOADINGS	11/10/2004	6201202000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	4.88
TRANSPORTATION LOADINGS	3/2/2004	8201202000	MKA	SAL	137.26	48.30%	8.62%	5.71	30.60%	8.62%	0.00	30.60%	8.62%	5.23
TRANSPORTATION LOADINGS	7/9/2004	8194912000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	5.71
TRANSPORTATION LOADINGS	8/1/2004	0900322000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	13.19	30.60%	8.62%	0.00
TRANSPORTATION LOADINGS	8/22/2004	2108622000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	3.40	30.60%	8.62%	3.40
TRANSPORTATION LOADINGS	3/13/2004	0065902000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.50
TRANSPORTATION LOADINGS	5/1/2004	6255412000	MKA	SAL	0.00	48.30%	8.62%	45.83	30.60%	8.62%	1.21	30.60%	8.62%	1.21
TRANSPORTATION LOADINGS	5/8/2004	0673512000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	0.26
TRANSPORTATION LOADINGS	1/16/2004	7078691000	MKA	SAL	145.00	48.30%	8.62%	54.87	30.60%	8.62%	1.45	30.60%	8.62%	1.45
TRANSPORTATION LOADINGS	8/14/2004	2942812000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	4.13
TRANSPORTATION LOADINGS	5/13/2004	8659412000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	105.51	30.60%	8.62%	105.51
TRANSPORTATION LOADINGS	15/2004	9924202000	MKA	SAL	72.32	48.30%	8.62%	995.00	30.60%	8.62%	28.25	30.60%	8.62%	28.25
TRANSPORTATION LOADINGS	10/27/2004	2340791000	MKA	SAL	275.15	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	11.48
TRANSPORTATION LOADINGS	11/23/2003	0989042000	MKA	SAL	88.20	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.59
TRANSPORTATION LOADINGS	12/5/2003	7882791000	MKA	SAL	72.34	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.01
TRANSPORTATION LOADINGS	2/5/2004	3154002000	MKA	SAL	188.11	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	8.25
TRANSPORTATION LOADINGS	2/15/2004	7528442000	MKA	SAL	72.32	48.30%	8.62%	0.00	30.60%	8.62%	3.35	30.60%	8.62%	3.01
TRANSPORTATION LOADINGS	3/15/2004	3339802000	MKA	SAL	0.00	48.30%	8.62%	126.95	30.60%	8.62%	3.35	30.60%	8.62%	3.35
TRANSPORTATION LOADINGS	3/22/2004	2518602000	MKA	SAL	0.00	48.30%	8.62%	72.77	30.60%	8.62%	1.92	30.60%	8.62%	1.92
TRANSPORTATION LOADINGS	4/21/2004	1181212000	MKA	SAL	0.00	48.30%	8.62%	126.41	30.60%	8.62%	3.33	30.60%	8.62%	3.33
TRANSPORTATION LOADINGS	4/6/2004	6105912000	MKA	SAL	0.00	48.30%	8.62%	67.06	30.60%	8.62%	1.77	30.60%	8.62%	1.77
TRANSPORTATION LOADINGS	5/5/2004	9894912000	MKA	SAL	0.00	48.30%	8.62%	124.29	30.60%	8.62%	3.28	30.60%	8.62%	3.28
TRANSPORTATION LOADINGS	5/12/2004	5139122000	MKA	SAL	0.00	48.30%	8.62%	71.63	30.60%	8.62%	1.89	30.60%	8.62%	1.89
TRANSPORTATION LOADINGS	6/27/2004	4290422000	MKA	SAL	0.00	48.30%	8.62%	203.30	30.60%	8.62%	5.36	30.60%	8.62%	5.36
TRANSPORTATION LOADINGS	7/21/2004	6556932000	MKA	SAL	0.00	48.30%	8.62%	71.63	30.60%	8.62%	1.89	30.60%	8.62%	1.89
TRANSPORTATION LOADINGS	7/27/2004	7225422000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.01
TRANSPORTATION LOADINGS	8/27/2004	6396932000	MKA	SAL	0.00	48.30%	8.62%	71.67	30.60%	8.62%	1.89	30.60%	8.62%	1.89
TRANSPORTATION LOADINGS	9/21/2004	5396732000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.08
TRANSPORTATION LOADINGS	9/21/2004	8478222000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.05
TRANSPORTATION LOADINGS	9/21/2004	1908922000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.90
TRANSPORTATION LOADINGS	9/21/2004	8478222000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	1.90
TRANSPORTATION LOADINGS	9/27/2004	5697632000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	3.89
TRANSPORTATION LOADINGS	11/17/2004	1017632000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	0.00	30.60%	8.62%	51.18
TRANSPORTATION LOADINGS	3/22/2004	8137542000	MKA	SAL	14,314.46	48.30%	8.62%	595.98	30.60%	8.62%	0.00	30.60%	8.62%	595.98
TRANSPORTATION LOADINGS	5/5/2004	7542812000	MKA	SAL	0.00	48.30%	8.62%	0.00	30.60%	8.62%	29.01	30.60%	8.62%	29.01
					370,247.01			14,210.21			14,843.28			15,372.18
								613,093.07			643,959.34			44,425.65

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

KyPSC-DR-03-027

REQUEST:

27. Refer to the response to the Staff's Second Request, Item 42. Explain in detail how ULH&P determined the amounts for "Noproj – Default Project" for the estimated portion of the base period and the forecasted test period.

RESPONSE:

Amounts identified as "Noproj – Default Project" represent anticipated expenditures for miscellaneous professional services that have not been specifically identified in the budgeting process. During the budgeting process, professional services are budgeted by individual responsibility centers. In some cases, the responsibility center may not include a project code (a project code is a field in the budget tool used, in part, to identify projects). If the exact nature and purpose of the estimated expenditure not identified, as will likely be the case when the project code is left blank, the default project is "Noproj – Default Project."

WITNESS RESPONSIBLE: William Don Wathen, Jr.

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

KyPSC-DR-03-028

REQUEST:

28. Refer to the response to the Staff's Second Request, Item 47(c). ULH&P was requested to provide Workpapers WPI-1a and WPI-1b, which were not included in the Application. The information was not provided in the response. Provide the originally requested workpapers.

RESPONSE:

See Attachment KyPSC-DR-03-028.

WITNESS RESPONSIBLE: Steven E. Schrader.

WPI-1a
 WITNESS RESPONSIBLE:
 S. E. SCHRADER

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042
 TOTAL COMPANY
 COMPARATIVE INCOME STATEMENTS
 FOR THE TWELVE MONTHS ENDED MAY 31, 2005

LINE NO.	PERIOD	DESCRIPTION	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05
1		UTILITY OPERATING INCOME	387,414,031	25,219,380	25,255,880	25,721,341	23,052,437	21,897,201	42,473,398	51,013,553	38,221,042	32,430,138	23,615,574	20,824,189
2		OPERATING REVENUES	288,459,664	21,118,487	22,163,679	21,830,689	19,876,092	18,263,319	34,261,339	42,379,178	31,616,080	25,984,987	15,931,215	13,175,589
3		OPERATION EXPENSES	4,244,337	448,878	258,192	889,881	332,723	351,482	930,616	1,410,877	0	0	0	0
4		MAINTENANCE EXPENSES	21,013,695	1,368,191	1,373,231	1,377,380	1,441,561	1,401,710	1,410,877	1,610,279	1,613,172	1,631,453	3,183,174	3,189,139
5		DEPRECIATION EXPENSE	1,239,397	176,695	176,695	176,750	176,750	177,930	177,850	0	0	0	0	0
6		AMORT. & DEPR. OF UTILITY PLANT	4,310,141	412,843	417,727	407,576	(1,455,926)	423,462	605,708	486,448	487,934	481,462	785,339	780,446
7		TAXES OTHER THAN INCOME TAXES	4,027,000	208,498	(67,207)	(123,497)	(1,194,823)	812,457	(746,592)	1,989,633	1,321,747	1,191,089	790,745	889,340
8		INCOME TAXES - FEDERAL	(379,694)	103,940	0	13,065	(287,381)	253,618	(84,444)	(1,935,154)	333,644	300,723	194,553	209,820
9		INCOME TAXES - OTHER	6,199,469	543,819	541,189	620,689	1,115,829	363,129	1,638,080	499,578	0	0	0	0
10		PROVISION FOR DEFERRED INCOME TAXES	(1,081,669)	(182,690)	(149,472)	(109,735)	1,517,300	(694,826)	587,683	0	0	0	0	0
11		PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(146,578)	(21,277)	(21,277)	(21,277)	(21,277)	(19,919)	(21,278)	0	0	0	0	0
12		INVESTMENT TAX CREDIT ADJ. - NET	330,049,330	24,194,182	24,713,701	25,124,698	21,601,068	21,139,824	38,651,136	48,855,116	35,372,577	29,589,721	20,895,426	18,234,344
13		TOTAL UTILITY OPERATING EXPENSES	27,384,701	1,125,188	542,189	596,843	1,451,369	847,377	1,812,361	4,058,437	2,848,465	2,940,417	2,120,148	2,599,645
14		NET UTILITY OPERATING INCOME	1,066,647	123,735	247,532	152,787	174,913	(302,468)	132,259	128,703	128,703	128,703	128,703	128,703
15		OTHER INCOME AND DEDUCTIONS	855,694	104,212	122,875	104,212	102,543	86,720	202,222	10,322	7,843	4,505	0	0
16		NONUTILITY OPERATING INCOME	93,558	(1,447)	(1,115)	(1,627)	(344)	(3,591)	(137)	15,411	18,954	21,134	22,876	26,100
17		INTEREST AND DIVIDEND INCOME	(48,251)	0	0	3,391	38	(42,237)	(9,441)	0	0	0	0	0
18		ALLOWANCE FOR FUNDS USED DURING CONST	1,967,448	229,500	389,292	272,801	277,148	(219,339)	188,087	154,438	155,500	154,342	151,579	154,803
19		MISCELLANEOUS NONOPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0
20		GAIN ON DISPOSITION OF PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0
21		LOSS ON DISPOSITION OF PROPERTY	896,811	62,637	62,133	56,019	84,639	61,890	79,982	89,656	93,952	88,958	87,760	88,124
22		MISCELLANEOUS INCOME DEDUCTIONS	896,811	62,637	62,133	56,019	84,639	61,890	79,982	89,656	93,952	88,958	87,760	88,124
23		TOTAL OTHER INCOME AND DEDUCTIONS	663,354	(119,381)	(61,657)	(104,205)	(109,698)	(248,466)	387,722	(32,025)	(34,758)	(34,091)	(35,422)	(35,509)
24		TAXES OTHER THAN INCOME TAXES	29,906	8,485	23,561	11,524	13,685	(26,923)	(23,991)	0	0	0	0	0
25		INCOME TAXES - FEDERAL	(289,360)	17,534	0	417	284	148	(307,743)	0	0	0	0	0
26		PROVISION FOR DEFERRED INCOME TAXES	403,900	(63,362)	(38,098)	(92,284)	(65,529)	(275,241)	1,068,008	(32,025)	(34,758)	(34,091)	(35,422)	(35,509)
27		TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	666,737	257,225	355,255	309,046	308,036	(1,068,008)	11,879	86,785	86,304	86,465	89,241	102,248
28		NET OTHER INCOME AND DEDUCTIONS	6,452,227	335,208	4,808	4,808	4,808	4,808	4,808	23,342	23,342	23,342	33,762	33,762
29		INTEREST ON LONG TERM DEBT	176,020	15,119	15,119	15,119	15,119	15,119	15,119	0	0	0	0	0
30		AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	105,633	0	0	0	0	0	0	0	0	0	0	0
31		AMORTIZATION OF PREMIUM ON DEBT - CREDIT	191,317	13,300	20,495	28,485	39,563	44,242	44,242	82,467	83,858	313,630	327,698	105,784
32		INTEREST ON DEBT TO ASSOC. COMPANIES	1,232,330	48,197	45,085	43,408	45,573	44,134	41,549	41,549	(20,959)	(20,959)	(123,458)	(109,947)
33		OTHER INTEREST EXPENSE	(324,319)	(3,709)	(4,142)	(4,080)	(6,698)	(1,849)	(4,589)	(16,821)	(16,821)	(16,821)	(123,458)	(109,947)
34		ALLOW FOR BRWD FUNDS USED DUR CONST - CREDIT	7,833,411	410,929	416,553	422,948	422,948	436,983	436,983	545,585	545,585	545,585	545,585	545,585
35		NET INTEREST CHARGES	20,199,027	871,487	480,891	482,743	1,336,711	404,406	4,214,106	3,554,369	2,598,389	2,128,979	1,341,669	1,437,663
36		NET INCOME	1,066,647	123,735	247,532	152,787	174,913	(302,468)	132,259	128,703	128,703	128,703	128,703	128,703

WPL-1P
 WITNESS RESPONSIBLE:
 S. E. SCHRADER

THE UNION LIGHT, HEAT AND POWER COMPANY
 CASE NO. 2005-00042
 TOTAL COMPANY
 COMPARATIVE INCOME STATEMENTS
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2008

LINE NO.	FORECAST PERIOD	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06			
1	UTILITY OPERATING INCOME	395,306,253	26,256,943	39,784,786	49,420,207	52,408,761	41,975,444	33,830,006	23,281,629	21,230,239	26,577,678	30,619,874	30,284,894	25,516,702
2	OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0
3	OPERATING EXPENSES	279,859,850	18,556,990	24,644,879	36,332,524	38,017,266	30,580,800	24,210,834	15,527,097	13,346,805	17,015,578	19,405,581	19,027,793	17,183,131
4	MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0
5	DEPRECIATION EXPENSE	40,066,730	3,254,610	3,290,018	3,272,200	3,329,050	3,336,875	3,344,895	3,351,722	3,352,998	3,365,499	3,380,174	3,365,490	3,404,430
6	AMORT. & DEPL. OF UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAXES OTHER THAN INCOME TAXES	10,044,062	782,030	778,717	778,555	870,305	885,095	857,852	860,294	855,238	850,832	850,547	842,634	850,433
8	INCOME TAXES - FEDERAL	19,588,943	834,866	1,286,878	2,540,872	2,800,824	1,839,776	1,412,929	778,510	609,924	1,349,005	1,975,005	1,900,375	954,223
9	INCOME TAXES - OTHER	4,712,586	207,782	325,897	647,228	739,260	482,628	358,165	165,697	203,658	342,117	476,794	462,658	241,132
10	PROVISION FOR DEFERRED INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0
12	INVESTMENT TAX CREDIT ADJ. - NET	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL UTILITY OPERATING EXPENSES	347,262,211	23,636,348	30,297,479	43,577,479	45,865,707	37,225,654	30,184,478	20,711,240	18,586,751	22,824,887	25,897,981	25,648,950	22,633,349
14	NET UTILITY OPERATING INCOME	48,044,042	2,620,595	3,487,307	5,843,028	6,553,054	4,749,590	3,745,530	2,570,389	2,681,486	3,652,791	4,620,893	4,645,944	2,883,443
15	OTHER INCOME AND DEDUCTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	OTHER INCOME	1,537,191	128,703	128,703	128,703	127,898	127,898	127,898	127,898	127,898	127,898	127,898	127,898	127,898
17	NONUTILITY OPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INTEREST AND DIVIDEND INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ALLOWANCE FOR FUNDS USED DURING CONST	247,824	25,739	28,654	20,222	13,062	17,132	20,148	22,529	24,731	20,140	15,954	18,416	21,367
20	MISCELLANEOUS NONOPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0
21	GAIN ON DISPOSITION OF PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL OTHER INCOME	1,785,115	154,442	157,357	148,925	140,960	145,030	148,046	150,827	152,629	148,038	143,552	146,344	146,265
23	OTHER INCOME DEDUCTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	LOSS ON DISPOSITION OF PROPERTY	1,184,802	82,547	82,883	88,028	100,596	105,043	89,890	88,690	99,063	99,469	99,785	99,916	99,878
25	MISCELLANEOUS INCOME DEDUCTIONS	1,184,802	82,547	82,883	88,028	100,596	105,043	89,890	88,690	99,063	99,469	99,785	99,916	99,878
26	TOTAL OTHER INCOME DEDUCTIONS	1,184,802	82,547	82,883	88,028	100,596	105,043	89,890	88,690	99,063	99,469	99,785	99,916	99,878
27	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
28	INCOME TAXES - FEDERAL	(478,214)	(37,354)	(37,484)	(39,509)	(40,803)	(42,398)	(40,319)	(39,839)	(39,884)	(40,147)	(40,276)	(40,329)	(39,910)
29	OTHER TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
30	PROVISION FOR DEFERRED INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
31	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(478,214)	(37,354)	(37,484)	(39,509)	(40,803)	(42,398)	(40,319)	(39,839)	(39,884)	(40,147)	(40,276)	(40,329)	(39,910)
33	NET OTHER INCOME AND DEDUCTIONS	1,306,901	86,088	120,873	109,416	140,157	102,642	58,127	61,050	59,179	57,991	53,616	56,978	56,968
34	TOTAL INCOME	64,830,157	3,287,037	4,614,684	6,992,456	8,114,014	5,875,244	4,491,066	3,140,630	3,362,965	4,101,629	5,241,786	5,291,888	3,736,853
35	NET OTHER INCOME AND DEDUCTIONS	1,306,901	86,088	120,873	109,416	140,157	102,642	58,127	61,050	59,179	57,991	53,616	56,978	56,968
36	INTEREST CHARGES - TERM DEBT	14,804,882	1,239,031	1,240,291	1,240,351	1,242,821	1,242,821	1,242,821	1,242,821	1,242,821	1,242,821	1,242,821	1,242,821	1,242,821
37	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	405,144	33,762	33,762	33,762	33,762	33,762	33,762	33,762	33,762	33,762	33,762	33,762	33,762
38	AMORTIZATION OF LOSS ON REACQUIRED DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0
39	AMORTIZATION OF PREMIUM ON DEBT - CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0
40	INTEREST ON DEBT TO ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER INTEREST EXPENSE	1,230,837	84,629	100,210	107,759	122,355	96,174	77,847	119,322	119,322	108,713	108,195	105,098	94,845
42	ALLOW FOR BOND FUNDS USED DUR CONST - CREDIT	(780,522)	(92,845)	(88,745)	(81,427)	(27,607)	(39,432)	(61,540)	(64,107)	(65,255)	(59,604)	(61,890)	(75,302)	(87,589)
43	ALLOW FOR BOND FUNDS USED DUR CONST	15,760,421	1,273,477	1,277,518	1,320,445	1,371,431	1,338,425	1,302,790	1,309,527	1,330,720	1,325,782	1,322,829	1,306,477	1,293,890
44	NET INTEREST CHARGES	33,382,148	1,468,367	2,311,747	2,613,048	2,629,590	2,531,214	2,424,318	2,415,718	2,424,318	2,415,718	2,391,998	2,328,223	2,289,650
45	NET INCOME	64,830,157	3,287,037	4,614,684	6,992,456	8,114,014	5,875,244	4,491,066	3,140,630	3,362,965	4,101,629	5,241,786	5,291,888	3,736,853

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

KyPSC-DR-03-029

REQUEST:

29. Refer to the response to the Staff's Second Request, Item 49.
- a. ULH&P states that it has passed the risk of late payments to the purchaser of its accounts receivables; therefore, it does not retain the right to keep revenues that result from late payments. Provide evidence demonstrating to the Commission that ULH&P retains none of the costs related to late payments.
 - b. Provide the amount of late payment charge gas revenues booked by ULH&P in calendar year 2004 and for the 12 months ended April 30, 2005.

RESPONSE:

- a. The sale of receivables to Cinergy Receivables Company, LLC is without recourse to ULH&P. Since ULH&P has transferred ownership (and the associated risks and rewards of ownership) of the receivables to Cinergy Receivables Company, LLC, it follows that ULH&P is not entitled to the late payment revenues associated with the sold receivables. ULH&P bills these revenues on behalf of Cinergy Receivables Company, LLC. These revenues are recorded on the books of Cinergy Receivables Company, LLC not ULH&P. Pursuant to The Amended and Restated Purchase and Sale Agreement, Section 2.5, which provides:

No Recourse or Assumption of Obligations. The purchase and sale of Receivables under this Agreement shall be without recourse to the Originators, provided, however, that (i) each Originator shall be severally liable to the SPE for all representations, warranties and covenants made by such Originator pursuant to this Agreement and (ii) such purchase and sale does not constitute and is not intended to result in an assumption by the SPE or any assignee of any obligation of the Originators or any other person arising in connection with the Receivables, and the SPE shall not have any obligation or liability with respect to any Receivable, nor shall the SPE have any obligation

or liability to any Obligor or other customer or client of an Originator (including any obligation to perform any of the obligations of such Originator under any Receivable).

- b. The amount of late payment revenues billed to the ULH&P gas customers for the calendar year 2004 was \$1,048,353 and for the 12 months ended April 30, 2005 was \$1,083,116.

WITNESS RESPONSIBLE: Steven E. Schrader

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

KyPSC-DR-03-030

REQUEST:

30. Refer to the response to the Staff's Second Request, Item 51, and the response to the Attorney General's First Data Request dated April 5, 2005 ("AG's First Request"), Item 113(d). The response to 113(d) needs clarification. In Case No. 1990-00013,¹ the Commission accepted a 25-year weather normalization period proposed by Western Kentucky Gas (Atmos Energy). The Order did not discuss the adjustment in detail, but accepted the proposed revenue normalization adjustments.
- a. The response to Item 51 of the Staff's Second Request includes revised Schedules M-2.2 and M-2.3 based on 30-year weather normals for the period 1971-2000. Provide another revision of these schedules based on 1980 through 2004, the most recent 25-year period available.
 - b. Based on information in ULH&P's application and its response to Item 67 of the Staff's Second Request, it appears that 5,049 was the average annual heating degree total for 1980-2004. Does ULH&P agree with this calculated result?

RESPONSE:

- a. See Attachment KyPSC-DR-03-030, which contains the second revision to Schedule M reflecting the 25-year weather data for the period from 1980 to 2004.
- b. ULH&P points out that the heating degree total for 2004 as reported in KyPSC-DR-02-067 of the Staff's Request was in error. The correct value is 4,847.

Using the values as reported in KyPSC-DR-02-067, ULH&P calculates the average annual heating degree days for 1980-2004 as 5,068.

Using the corrected values, ULH&P calculates the average annual heating degree days for 1980-2004 as 5,054, as shown by the calculation below. ULH&P does not agree with the Staff's calculated result of 5,049.

¹ Case No. 1990-00013, Rate Adjustment of Western Kentucky Gas Company.

Actual Annual HDD	Corrected	Item 67
1980	5,805	5,805
1981	5,486	5,486
1982	4,854	4,854
1983	5,392	5,392
1984	5,239	5,239
1985	5,126	5,126
1986	4,867	4,867
1987	4,745	4,745
1988	5,418	5,418
1989	5,316	5,316
1990	4,171	4,171
1991	4,581	4,581
1992	4,898	4,898
1993	5,326	5,326
1994	4,939	4,939
1995	5,321	5,321
1996	5,632	5,632
1997	5,330	5,330
1998	4,322	4,322
1999	4,750	4,750
2000	5,187	5,187
2001	4,672	4,672
2002	4,940	4,940
2003	5,182	5,182
2004	4,847	5,194
Average	5,054	5,068

WITNESS RESPONSIBLE: (a) Jeffrey R. Bailey
(b) James A. Riddle

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
REVENUES AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORK PAPER REFERENCE NO(S).:
25 Year Normalized Volumes with Adjustments

Ky Staff-DR-03-030(A)

SCHEDULE M
PAGE 1 OF 1

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B)	REVENUE AT PROPOSED RATES (C)	REVENUE CHANGE (AMOUNT) (D=C-B)	% OF REVENUE CHANGE (E=D / B)
1	<u>SALES SERVICE:</u>				
2	RS RESIDENTIAL	86,522,374	98,369,754	11,847,380	13.69%
3	TOTAL RS	86,522,374	98,369,754	11,847,380	13.69%
4	GS COMMERCIAL	31,908,258	33,644,772	1,736,514	5.44%
5	GS INDUSTRIAL	4,966,016	5,039,233	73,217	1.47%
6	GS OTHER PUB AUTH	5,573,993	5,686,707	112,714	2.02%
7	TOTAL GS	42,448,267	44,370,712	1,922,445	4.53%
8	TOTAL SALES SERVICE	128,970,641	142,740,466	13,769,825	10.68%
9	<u>TRANSPORTATION:</u>				
10	FT LARGE	1,941,873	2,153,502	211,629	10.90%
11	IT	1,001,561	1,178,299	176,738	17.65%
12	TOTAL TRANSPORTATION	2,943,434	3,331,801	388,367	13.19%
13	TOTAL THROUGHPUT	131,914,075	146,072,267	14,158,192	10.73%
14	<u>MISCELLANEOUS REVENUES:</u>				
15	LATE PAYMENT CHARGES	0	0	0	0.00%
16	BAD CHECK CHARGES	10,000	18,182	8,182	81.82%
17	RECONNECTION CHARGES	7,000	11,667	4,667	66.67%
18	RENTS	0	0	0	0.00%
19	INTERDEPARTMENTAL	87,941	88,007	66	0.08%
20	SPECIAL CONTRACTS	0	0	0	0.00%
21	REVENUE TRANSP OF GAS-ASSOC COS	657,936	657,936	0	0.00%
22	OTHER MISC	19,000	19,000	0	0.00%
23	TOTAL MISCELLANEOUS	781,877	794,791	12,914	1.65%
24	TOTAL COMPANY REVENUE	132,695,952	146,867,058	14,171,106	10.68%

5/24/2005 8:35

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
BASE PERIOD REVENUES AT AVERAGE RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.1
PAGE 1 OF 1

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

BASE PERIOD ACTUAL

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	BASE PERIOD REVENUE LESS		AVERAGE RATE (F=E/D)	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G)	GAS COST REVENUE (H)	BASE PERIOD REVENUE TOTAL (I)	% OF REV TO TOTAL (J)
					REVENUE (\$)	GAS COST REVENUE (\$)					
1	RS	RESIDENTIAL SERV	1,057,182	(MCF) 7,314,552	25,846,775	3,5336	66.41	60,675,599	86,522,374	65.20	
2	GS	GEN'L SERV COMM'L	74,369	2,974,297	7,235,899	2.4328	18.59	24,672,359	31,908,258	24.05	
3	GS	GEN'L SERV INDUST'L	3,060	475,537	1,021,346	2.1478	2.62	3,944,670	4,966,016	3.74	
4	GS	GEN'L SERV OTH PUB AUTH	4,754	531,798	1,162,628	2.1862	2.99	4,411,365	5,573,993	4.20	
5	FT	LARGE FIRM TRANSPORTATION-LARGE	609	1,015,696	1,941,873	1.9119	4.99	0	1,941,873	1.46	
6	IT	INTERRUPTIBLE TRANSP	240	1,290,015	1,001,561	0.7764	2.57	0	1,001,561	0.75	
7		LATE PAYMENT CHARGES	0	0	0	-	-	0	0	0	
8		BAD CHECK CHARGES	0	0	10,000	-	0.03	0	10,000	0.01	
9		RECONNECTION CHGS	0	0	7,000	-	0.02	0	7,000	0.01	
10		RENTS	0	0	0	-	-	0	0	0	
11		INTERDEPARTMENTAL	0	8,500	17,432	2.0508	0.05	70,509	87,941	0.07	
12		SPECIAL CONTRACTS	0	0	0	-	-	0	0	0	
13		REVENUE TRANSP OF GAS-ASSOC COS	0	0	657,936	-	1.69	0	657,936	0.50	
14		OTHER MISC	0	0	19,000	-	0.06	0	19,000	0.00	
15	TOTAL		1,140,214	13,610,395	38,921,450	2.8597	100.00	93,774,502	132,695,952	100.00	

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 AND M-2.3.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

Ky Staff-DR-03-0300(A)
SCHEDULE M-2.2
PAGE 1 OF 7

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV		GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K+H) (K1)	TOTAL REVENUE INCREASE (M / K1) (O)
						(K)	(L)	(M)	(N)	(F - K)	(M)			
1		SALES SERVICE:												
2	RS	RESIDENTIAL	1,057,182	7,314,552	3.5336	25,846,775	100.00	11,847,380	45.8	60,875,599	86,522,374	13.7		
3		TOTAL RS	1,057,182	7,314,552	3.5336	25,846,775	66.41	11,847,380	45.8	60,875,599	86,522,374	13.7		
4	GS	COMMERCIAL	74,369	2,974,297	2.4328	7,235,899	76.82	1,736,514	24.0	24,672,359	31,908,258	5.4		
5	GS	INDUSTRIAL	3,060	475,537	2.1478	1,021,346	10.84	73,217	7.2	3,944,670	4,966,016	1.5		
6	GS	OTH PUB AUTH	4,754	531,798	2.1862	1,162,628	12.34	112,714	9.7	4,411,365	5,573,993	2.0		
7		TOTAL GS	82,183	3,981,632	2.3658	9,419,873	24.20	1,922,445	20.4	33,028,394	42,448,267	4.5		
8		TOTAL SALES SERVICE	1,139,365	11,296,184	3.1220	35,266,648	90.61	13,769,825	39.0	93,703,993	128,970,641	10.7		
9		TRANSPORTATION SERVICE:												
10	FT-LARGE	FIRM TRANSP - LARGE	609	1,015,696	1.9119	1,941,873	65.97	211,629	10.9	0	1,941,873	10.9		
11	IT	INTERRUPTIBLE	240	1,290,015	0.7764	1,001,561	34.03	176,738	17.6	0	1,001,561	17.6		
12		TOTAL TRANSP SERVICE	849	2,305,711	1.2766	2,943,434	7.56	388,367	13.2	0	2,943,434	13.2		
13		MISCELLANEOUS REVENUES:												
14		LATE PAYMENT CHARGES	0	0	0	0	0.00	0	0	0	0	0		
15		BAD CHECK CHARGES	0	0	0	10,000	1.41	8,182	0	0	10,000	0		
16		RECONNECTION CHARGES	0	0	0	7,000	0.98	4,667	0	0	7,000	0		
17		RENTS	0	0	0	0	0.00	0	0	0	0	0		
18		INTERDEPARTMENTAL	0	8,500	0	17,432	2.45	66	0	70,509	87,941	0		
19		SPECIAL CONTRACTS	0	0	0	0	0.00	0	0	0	0	0		
20		REVENUE TRANSP OF GAS-ASSOC COS	0	0	0	657,936	92.49	0	0	0	657,936	0		
21		OTHER MISC	0	0	0	19,000	2.67	0	0	0	19,000	0		
22		TOTAL MISC	0	8,500	0	711,368	1.83	12,914	1.8	70,509	781,877	1.7		
23		TOTAL COMPANY	1,140,214	13,610,395	2.8597	38,921,450	100.00	14,171,106	36.4	93,774,502	132,695,952	10.7		

(1) DETAIL CONTAINED ON SCHEDULES M-2.2, PAGES 2 THROUGH 7.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005-00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.2
PAGE 2 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J) (\$/MCF)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV (F - K) (M)		% INCR IN REV LESS GAS COST REV (M / K) (N)		GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE INCREASE (M / K1) (O)
						REVENUE (K) (\$)	REVENUE LESS GAS COST (L) (%)	REVENUE (M) (\$)	REVENUE LESS GAS COST (N) (%)	REVENUE (H) (\$)	REVENUE (K) (\$)	REVENUE (O) (%)				
1	RS	RESIDENTIAL														
2		CUSTOMER CHARGE:														
3		RESIDENTIAL														
4		TOTAL MONTHLY BILLS x :														
5		CUSTOMER CHARGE PER MONTH	1,057,182		\$8.30	8,774,611	33.9	7,083,119	80.7					8,774,611	80.7	
6		COMMODITY CHARGE:														
7		ALL CONSUMPTION		7,314,552	2.33400	17,072,164	66.1	4,764,261	27.9	60,675,599	77,747,763				6.1	
8		TOTAL RATE RS RESIDENTIAL	1,057,182	7,314,552		25,846,775	100.0	11,847,380	45.8	60,675,599	86,522,374				13.7	

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.2
PAGE 3 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J) (\$/MCF)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV (F - K) (M)		% INCR IN REV LESS GAS COST REV (M / K) (N)		GAS COST REVENUE(3) (H) (\$)	CURRENT TOTAL REVENUE (K + H) (K1) (\$)		TOTAL REVENUE % INCREASE (M / K1) (O) (%)		
						REVENUE (K) (\$)	REVENUE (K) (\$)	REVENUE (L) (%)	REVENUE (L) (%)	REVENUE (M) (\$)	REVENUE (M) (%)	REVENUE (N) (%)	REVENUE (N) (%)		REVENUE (K1) (\$)	REVENUE (K1) (\$)	REVENUE (O) (%)	REVENUE (O) (%)	
1	GS	COMMERCIAL																	
2		CUSTOMER CHARGE:																	
3		NON-RESIDENTIAL																	
4		TOTAL MONTHLY BILLS x :	74,369		\$15.35	1,141,564	15.8	15.8	1,721,643	150.8	150.8	150.8	1,141,564	1,141,564	150.8	150.8			
5		CUST. CHARGE PER MONTH																	
6		COMMODITY CHARGE:																	
7		ALL CONSUMPTION		2,974,297	2.04900	6,094,335	84.2	84.2	14,871	0.2	0.2	0.2	24,672,359	30,766,894	0.0	0.0			
8		TOTAL RATE GS COMMERCIAL	74,369	2,974,297		7,235,899	100.0	100.0	1,736,514	24.0	24.0	24.0	24,672,359	31,908,258	5.4	5.4			

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005-00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.2
PAGE 4 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV (F - K) (M)		% INCR IN REV LESS GAS COST REV (M / K) (N)		CURRENT TOTAL REVENUE (K + H) (K1)		TOTAL REVENUE INCREASE (M / K1) (O)		
						REVENUE (K)	GAS COST (L)	(%)	(%)	(\$)	(\$)	(%)	(%)	(\$)	(\$)	(\$)	(%)	
1	GS	INDUSTRIAL																
2		CUSTOMER CHARGE:																
3		NON-RESIDENTIAL																
4		TOTAL MONTHLY BILLS x :																
5		CUST. CHARGE PER MONTH	3,060		\$15.35	46,971	4.6	70,839	150.8					46,971			150.8	
6		COMMODITY CHARGE:																
7		ALL CONSUMPTION		475,537	2.04900	974,375	95.4	2,378	0.2					4,919,045			0.0	
8		TOTAL RATE GS INDUSTRIAL	3,060	475,537		1,021,346	100.0	73,217	151					3,944,670			1.5	
														4,966,016				

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

Ky Staff-DR-03-0300(A)
SCHEDULE M-2.2
PAGE 5 OF 7

CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV (F - K) (M)		% INCR IN REV LESS GAS COST REV (M / K) (N)		CURRENT TOTAL REVENUE (K + H) (K1)		TOTAL REVENUE INCREASE (M / K1) (O)		
						REVENUE (K)	GAS COST (L)	REVENUE (L)	GAS COST (L)	REVENUE (\$)	GAS COST (\$)	REVENUE (%)	GAS COST (%)	REVENUE (\$)	GAS COST (\$)	REVENUE (%)	GAS COST (%)	REVENUE (\$)
1	GS	OTHER PUBLIC AUTHORITIES																
2		CUSTOMER CHARGE:																
3		NON-RESIDENTIAL																
4		TOTAL MONTHLY BILLS x :																
5		CUST. CHARGE PER MONTH	4,754		\$15.35	72,974	6.3	110,055	150.8					72,974	150.8			
6		COMMODITY CHARGE:																
7		ALL CONSUMPTION		531,798	2.04900	1,089,654	93.7	2,659	0.2					5,501,019	0.0			
8		TOTAL RATE GS OTH PUB AUTH	4,754	531,798		1,162,628	100.0	112,714	9.7	4,411,365	5,573,993	2.0						

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

Ky Staff-DR-03-030(A)
SCHEDULE M-2.2
PAGE 6 OF 7

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	MOST CURRENT RATES (J) (\$/MCF)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV (F - K) (M)		% INCR IN REV LESS GAS COST REV (M / K) (N)		CURRENT TOTAL REVENUE (K + H) (K1)		TOTAL REVENUE INCREASE (M / K1) (O)	
						(K)	(L)	(%)	(%)	(M)	(N)	(K1)	(%)	(K1)	(O)		
1		FT - LARGE															
2		FIRM TRANSPORTATION - LARGE															
3		CUSTOMER CHARGE:	609		\$330.00	200,970	10.3	60,900	30.3				200,970				30.3
4		COMMODITY CHARGE:				1,740,903	89.7	150,729	8.7				1,740,903				8.7
5		ALL CONSUMPTION		1,015,696	1.7140												
6		TOTAL FT - LARGE	609	1,015,696		1,941,873	100.0	211,629	10.9				1,941,873				10.9

(1) REFLECTS NORMALIZED VOLUMES.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005-00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.2
PAGE 7 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST		% OF REV TO TOTAL LESS GAS COST		REVENUE INCR LESS GAS COST REV (F - K) (M)		% INCR IN REV LESS GAS COST REV (M / K) (N)		GAS COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE INCREASE (M / K1) (O)
						REVENUE (K)	REVENUE (K)	REVENUE (L)	REVENUE (L)	REVENUE (\$)	REVENUE (%)	REVENUE (%)	REVENUE (%)			
1		RATE IT														
2		INTERRUPTIBLE TRANSPORTATION	240		\$330.00	79,200	7.9	24,000	30.3					79,200	30.3	
3		CUSTOMER CHARGE:														
4		COMMODITY CHARGE:														
5		ALL CONSUMPTION		1,290,015	0.7150	922,361	92.1	152,738	16.6					922,361	16.6	
6		TOTAL IT TRANSPORTATION	240	1,290,015		1,001,561	100.0	176,738	17.6					1,001,561	17.6	

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.3
PAGE 1 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS		% OF REV TO		PROPOSED TOTAL	
						(MCF)	(\$)	(MCF)	(\$)	TOTAL LESS GAS COST REVENUE (G)	(%)
1		SALES SERVICE:									
2	RS	RESIDENTIAL	1,057,182	7,314,552	5.1533	37,694,155	100.00	60,675,599	83.644	98,369,754	98,369,754
3		TOTAL RS	1,057,182	7,314,552	5.1533	37,694,155	71.00	60,675,599	79.11	98,369,754	98,369,754
4	GS	COMMERCIAL	74,369	2,974,297	3.0166	8,972,413	79.11	24,672,359	9.65	33,644,772	33,644,772
5	GS	INDUSTRIAL	3,060	475,537	2.3017	1,094,563	9.65	3,944,670	11.24	5,039,233	5,039,233
6	GS	OTH PUB AUTH	4,754	531,798	2.3982	1,275,342	11.24	4,411,365	21.36	5,686,707	5,686,707
7		TOTAL GS	82,183	3,981,632	2.8487	11,342,318	21.36	33,028,394	92.36	142,740,466	142,740,466
8		TOTAL SALES SERVICE	1,139,365	11,296,184	4.3410	49,036,473	92.36	93,703,993	64.63	2,153,502	2,153,502
9		TRANSPORTATION SERVICE:									
10	FT-LARGE	FIRM TRANSP - LARGE	609	1,015,696	2.1202	2,153,502	64.63	0	35.37	1,178,299	1,178,299
11	IT	INTERRUPTIBLE	240	1,290,015	0.9134	1,178,299	35.37	0	6.28	3,331,801	3,331,801
12		TOTAL TRANSP SERVICE	849	2,305,711	1.4450	3,331,801	6.28	0	0.00	0	0
13		MISCELLANEOUS REVENUES:									
14		LATE PAYMENT CHARGES	0	0	0	0	0.00	0	2.51	18,182	18,182
15		BAD CHECK CHARGES	0	0	0	18,182	2.51	0	1.61	11,667	11,667
16		RECONNECTION CHARGES	0	0	0	11,667	1.61	0	0.00	0	0
17		RENTS	0	0	0	0	0.00	0	2.42	70,509	70,509
18		INTERDEPARTMENTAL	0	8,500	0	17,498	2.42	0	0.00	0	0
19		SPECIAL CONTRACTS	0	0	0	0	0.00	0	90.84	657,936	657,936
20		REVENUE TRANSP OF GAS-ASSOC CO	0	0	0	657,936	90.84	0	2.62	19,000	19,000
21		OTHER MISC	0	0	0	19,000	2.62	0	1.36	794,791	794,791
22		TOTAL MISC	0	8,500	0	724,282	1.36	70,509	100.00	93,774,502	146,867,058
23		TOTAL COMPANY	1,140,214	13,610,395	3.9009	53,092,556	100.00	93,774,502			

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY

CASE NO. 2005- 00042

ANNUALIZED TEST YEAR REVENUES AT PROPOSED RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)

SCHEDULE M-2.3
PAGE 2 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS		% OF REV TO		PROPOSED TOTAL REVENUE (F + H) (I)
						REVENUE (F)	GAS COST (G)	TOTAL LESS GAS COST REVENUE (G)	TOTAL LESS GAS COST REVENUE (H)	
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)		
1	RS	RESIDENTIAL								
2		CUSTOMER CHARGE:								
3		RESIDENTIAL								
4		TOTAL MONTHLY BILLS x :	1,057,182		\$15.00	15,857,730	42.1			15,857,730
5		CUSTOMER CHARGE PER MONTH								
6		COMMODITY CHARGE:								
7		ALL CONSUMPTION		7,314,552	2.98534	21,836,425	57.9	60,675,599		82,512,024
8		TOTAL RATE RS RESIDENTIAL	1,057,182	7,314,552		37,694,155	100.0	60,675,599		98,369,754

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.3
PAGE 3 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
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25 Year Normalized Volumes with Adjustments

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS		% OF REV TO		PROPOSED TOTAL REVENUE (F + H) (I)
						REVENUE (F)	GAS COST REVENUE (H)	TOTAL GAS COST REVENUE (G)	TOTAL LESS GAS COST REVENUE (G)	
					(\$/MCF)	(\$)	(\$)	(%)	(\$)	(\$)
1	GS	COMMERCIAL								
2		CUSTOMER CHARGE:								
3		NON-RESIDENTIAL								
4		TOTAL MONTHLY BILLS x :	74,369		\$38.50	2,863,207		31.9		2,863,207
5		CUST. CHARGE PER MONTH								
6		COMMODITY CHARGE:								
7		ALL CONSUMPTION		2,974,297	2.0540	6,109,206	24,672,359	68.1		30,781,565
8		TOTAL RATE GS COMMERCIAL	74,369	2,974,297		8,972,413	24,672,359	100.0		33,644,772

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.3
PAGE 4 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORK PAPER REFERENCE NO(S)::
25 Year Normalized Volumes with Adjustments

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS		% OF REV TO		PROPOSED TOTAL	
						REVENUE (F)	GAS COST REVENUE (H)	TOTAL LESS GAS COST REVENUE (G)	TOTAL REVENUE (F + H) (I)	(\$)	(%)
1	GS	INDUSTRIAL									
2		CUSTOMER CHARGE:									
3		NON-RESIDENTIAL									
4		TOTAL MONTHLY BILLS x :	3,060		\$38.50	117,810	10.8				117,810
5		CUST. CHARGE PER MONTH									
6		COMMODITY CHARGE:									
7		ALL CONSUMPTION		475,537	2.0540	976,753	89.2			3,944,670	4,921,423
8		TOTAL RATE GS INDUSTRIAL	3,060	475,537		1,094,563	100.0			3,944,670	5,039,233

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY

CASE NO. 2005- 00042

ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.3
PAGE 5 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
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PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS		% OF REV TO		PROPOSED TOTAL REVENUE (F + H)
						REVENUE (F)	GAS COST REVENUE(3) (H)	REVENUE (G)	GAS COST REVENUE (G)	
					(\$/MCF)	(\$)	(\$)	(%)	(\$)	
1	GS	OTHER PUBLIC AUTHORITIES								
2		CUSTOMER CHARGE:								
3		NON-RESIDENTIAL								
4		TOTAL MONTHLY BILLS x :	4,754		\$38.50	183,029		14.4		183,029
5		CUST. CHARGE PER MONTH								
6		COMMODITY CHARGE:								
7		ALL CONSUMPTION		531,798	2.0540	1,092,313		85.6		5,503,678
8		TOTAL RATE GS OTH PUB AUTH	4,754	531,798		1,275,342		100.0		5,686,707

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$8.295/MCF.

THE UNION LIGHT HEAT & POWER COMPANY
CASE NO. 2005- 00042
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2006
(GAS SERVICE)

Ky Staff-DR-03-030(A)
SCHEDULE M-2.3
PAGE 6 OF 7

DATA: ___ BASE PERIOD X FORECASTED PERIOD
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WORK PAPER REFERENCE NO(S):
25 Year Normalized Volumes with Adjustments

PROPOSED ANNUALIZED

LINE NO.	RATE CLASS / DESCRIPTION (A)	CUSTOMER BILLS (C)	SALES(1) (D)	PROPOSED RATES (E)	PROPOSED		% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
					REVENUE LESS GAS COST REVENUE (F)	REVENUE (\$)			
1	FT - LARGE								
2	FIRM TRANSPORTATION - LARGE	609		\$430.00	261,870		12.2		261,870
3	CUSTOMER CHARGE								
4	COMMODITY CHARGE:								
5	ALL CONSUMPTION		1,015,696	1.8624	1,891,632		87.8		1,891,632
6	TOTAL FT - LARGE	609	1,015,696		2,153,502		100.0		2,153,502

(1) REFLECTS NORMALIZED VOLUMES.