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John J. Finnigan, Jr.
Senior Counsel

VIA HAND DELIVERY

July 18, 2005

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

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JUL 18 2005

PUBLIC SERVICE
COMMISSION

Re: In the Matter of an Adjustment of the Gas Rates of The Union Light, Heat and Power Company
Case No. 2005-00042

Dear Ms. O'Donnell:

I have enclosed an original and 12 copies of The Union Light, Heat and Power Company's updated responses to KyPSC-DR-01-030, AG-DR-01-197 and KyPSC-DR-03-006 in the above-referenced case.

Please date stamp and return the two extra copies in the enclosed, self-addressed envelope.

If you have any questions, please do not hesitate to contact me at (513) 287-3601.

Sincerely,

John J. Finnigan, Jr.
Senior Counsel

JJF/sew

cc: Hon. Elizabeth Blackford (w/encl.)

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KyPSC Staff First Set Data Requests
ULH&P Case No. 2005-00042
Date Received: February 15, 2005
Response Due Date: March 15, 2005
Supplemental Response: July 18, 2005

KyPSC-DR-01-030 Supplemental Updated

REQUEST:

30. Provide a trial balance as of the last day of the base period showing account number, account title, and actual base period accounts. All income statement accounts should show activity for 12 months. Provide this information for both the gas operations and total company operations.

RESPONSE:

See Attachment KyPSC-DR-01-030 Supplemental which has been updated through May 31, 2005

WITNESS RESPONSIBLE: William Don Wathen, Jr.

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

<u>Account Number</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Gas Operations</u>
101100	COMMON PLANT IN SERVICE	23,331,825.17	8,896,425.00
101200	Gas Plant in Service	192,702,815.29	192,702,815.00
101300	ELECTRIC PLANT IN SERVICE	256,800,858.10	0.00
106100	COMM COMP CONSTR NOT CLASS	40,896.55	15,594.00
106200	GAS COM CON NOT CLASS INTANGIB	69,329,698.06	69,329,698.00
106300	ELEC COMP CONSTR NOT CLASS	30,810,719.25	0.00
107000	CONSTRUCTION WORK IN PROG	14,745,761.22	6,040,000.00
108100	COMMON ACC DEPR PROVISION	(2,543,450.52)	(1,001,102.00)
108101	Common Acc Depr COR	33,969.49	13,370.00
108200	GAS ACC DEPR PROVISION	(69,716,086.58)	(69,716,087.00)
108201	Gas Acc Depr COR	(15,182,825.61)	(15,182,826.00)
108300	ELECTRIC ACC DEPR PROVISION	(94,458,251.22)	0.00
108301	Electric Acc Depr COR	(19,079,478.20)	0.00
108410	RETIREMENT WORK IN PROGRESS	3,481,991.67	1,381,825.00
111100	COMMON ACC DEPR PROVISION	(7,533,311.22)	(2,965,111.00)
111200	GAS ACC DEPR PROVISION	(933,688.06)	(933,688.00)
111300	ELECTRIC ACC DEPR PROVISION	(1,147,034.14)	0.00
121700	NONUTILITY PROPERTY	18,614,668.78	0.00
122700	NONUTILITY ACC DEPR PROVISION	(5,569,932.03)	0.00
124060	PENDLETON COUNTY	1,000.00	0.00
124090	CAMPBELL CO BUSINESS DEVELOPME	1,500.00	0.00
124350	Investment - VEBA	419.98	0.00
131001	CASH ACCOUNT - PNC	7,668,247.56	3,690,728.00
131002	CASH ACCOUNT - FIFTH THIRD	1,058,237.01	509,329.00
131004	CASH ACCOUNT - HUNTINGTON	515,041.08	247,889.00
135000	Working Funds - Misc	2,500.00	1,203.00
142020	CUST ACCTS REC - UTILITY SERVI	29,586,586.48	7,662,630.00
142100	A/R - Government Assistance	113,486.39	54,621.00
142120	Reserve Capacity - A/R	6,500.00	3,128.00
142610	CUST ACCTS REC - PAYMENT PROT	415.27	200.00
142710	CUST ACCTS REC -ENERGY DIVER R	142,034.87	68,361.00
142720	CUST ACCTS REC - TEMPORARY ELE	7,745.00	0.00
142800	ACCTS REC - WMS AR SYSTEM	491,384.61	236,503.00
142830	ACCTS REC - MERCHG-JOBING-CON	127,233.42	61,237.00
142880	SALE OF ACCOUNTS RECEIVABLE	(29,700,072.87)	(14,294,645.00)
143100	OTHER ACCTS REC - MISCELLANEOU	106,145.68	51,088.00
143150	OTHER ACCTS REC - MISC NONUTIL	57,440.34	0.00
143210	OTHER ACCTS REC - EMPLOYEES PA	197.04	95.00
143350	A/R DAMAGE & CLAIMS - GAS	31,376.32	31,376.00
143990	MISC A/R- Fitness Center	(16,745.26)	(8,059.00)
144000	ACC PROV UNCOLL ACCTS-CUST UTI	(12,609.39)	(6,069.00)
144500	Uncollectible Misc A/R	(132,674.47)	(63,856.00)
145000	NOTES REC - AFFILIATED CO.	23,720,983.17	11,416,909.00
145890	Notes Rec RP Cin Receivables	3,014,501.75	1,450,880.00
146000	Intercompany A/R	293,807.10	141,409.00
151750	Fuel Stock	1,853,530.65	1,853,531.00
154090	PLT MATERIALS & SUPPLIES - GAS	144,072.18	144,072.00

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

<u>Account Number</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Gas Operations</u>
154100	PLT MATERIALS & SUPPLIES - COM	14,978.83	6,198.00
154110	PLT MATERIALS & SUPPLIES - ELE	155,812.59	0.00
154300	M&S FUELS AND MISC	55,958.15	23,155.00
154410	MINOR MATERIAL	35,169.61	0.00
163000	STORES EXPENSE UNDISTRIBUTED	(16,662.10)	(7,118.00)
164110	GAS STORD UNDRGRND CRRNT COLUM	4,144,503.49	4,144,503.00
165010	Prepaid Insurance	638,825.00	11,243.00
165210	Prepay-Pub Utly Comm Assessmnt	47,461.72	15,791.00
165375	Prepayment - Consulting Agreement	25,320.00	10,477.00
172910	OTHER MISC RENTS REC - POLE CT	600.50	0.00
173000	ACCRUED UTILITY REVENUE	10,779,000.00	2,791,653.00
173950	ACCOUNTS RECEIVABLE SOLD	(10,779,000.00)	(2,791,653.00)
181010	UNAMRT DBT EXP	1,122,610.41	540,312.00
181011	UNAMRT DBT EXP - INSURANCE	(110,806.50)	(53,331.00)
182300	REG ASSET - FAS 109	35,036,054.50	16,862,853.00
182376	Deferred Project Costs	585,208.70	281,661.00
182401	DEFERRED DSM COSTS	(474,029.26)	(228,150.00)
182410	DEFERRED MISC. COSTS	419,673.01	201,989.00
182510	WORK FORCE REDUCTION - ELECTRI	1,530,917.00	0.00
182910	ULH&P LERP Delayed Cash Costs	121,120.00	121,120.00
182950	ULH&P 2005 Gas Rate Case	68,121.31	68,121.00
182975	ULH&P AMRP Study Costs	213,600.00	213,600.00
184100	FRINGE BENEFITS CLEARING	(97,472.31)	(52,382.00)
184410	TRANSPORTATION EXPENSES	(15,102,377.19)	(8,116,018.00)
184420	TRANSPORTATION EXPENSES MP&AT	15,119,478.32	8,125,208.00
184600	INDIRECT LABOR CLEARING - NON-	(40,072.42)	(21,535.00)
184610	INDIRECT LABOR CLEARING - UNIO	208,395.79	111,992.00
185000	TEMPORARY FACILITIES	(148,623.31)	0.00
186000	Other Non-current Assets	69.98	34.00
186001	MISC DEFER COSTS	29,018.27	13,966.00
186010	MISC DEFER DEBITS	(41,315.26)	(19,885.00)
186030	MISC DEFER DEB-CUSTOMER CHOICE	5,529.44	0.00
186216	Intang Asset - Non Compete Agreement	94,950.00	0.00
186375	Prepayment - Consulting Agreement	50,640.00	0.00
186456	Deferred Costs - Merchant Plants	709.98	0.00
186620	Intang Asset - Assoc Misc Revenue	20,613.00	9,921.00
186625	Intang Asset FAS87-Qual Pensio	1,485,456.00	714,950.00
186740	BOND EXP - Issue 2005	9,460.07	4,553.00
186750	2004 Accum Exp Shelf Registr	17,192.34	8,275.00
186760	2005 Accum Exp Shelf Registr	7,986.26	3,844.00
186910	JOURNAL ENTRY REJECTS - CORP A	0.02	0.00
189010	UNAMRT LOSS REAQUIRD DEBT	2,243,720.00	1,079,902.00
190050	ACC DEF FIT	5,802,198.40	3,722,003.93
190150	ACC DEF SIT	1,669,576.91	978,793.42
191400	UNRECOVERD PURCH GAS COST	(1,347,443.38)	(1,347,443.00)
191800	UNREC PURCH GAS COST - UNBILLE	(1,521,998.00)	(1,521,998.00)
201000	COMMON STOCK ISSUED	(8,779,995.00)	(3,493,033.00)

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

<u>Account Number</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Gas Operations</u>
207000	PREMIUM ON CAPITAL STOCK COMMO	(18,838,945.92)	(7,494,886.00)
208000	DONAT RCVD FRM STCKHL TAX	(4,772,609.00)	(1,898,735.00)
211110	PAID IN CAPITAL - SHARESAVER	156,194.18	62,140.00
216000	UNAPPROPRIATED RETND ERNG BAL	(168,176,710.46)	(81,002,914.56)
219100	OCI- Minimum Pension Liability	25,255.00	10,047.00
219101	OCI-Min Pension Liab -Fed Tax	(8,109.38)	(3,226.00)
219102	OCI- Min Pension Liab-State Tx	(2,086.06)	(830.00)
219103	OCI-Min Pension Liab Qual Plan	2,131,065.99	847,823.00
219104	OCI-Min Pen Liab-Fed Tax Qual	(684,285.29)	(272,236.00)
219105	OCI-Min Pen Liab-State Tx-Qual	(176,026.06)	(70,030.00)
224010	Long Term Debt	(95,000,000.00)	(37,794,800.00)
226010	UNAMRT DISCOUNT	631,245.14	251,135.00
227010	NONCURRENT CAPITAL LEASE-METER	(7,771,772.80)	(3,091,922.00)
228231	I & D PROVISION	(513,574.49)	(275,995.00)
228300	RES-FAS 106 LIFE POSTRETMT BEN	(1,246,590.80)	(669,918.00)
228380	RES-FAS 106 MED/DEN POSTREMT B	(5,068,066.02)	(2,723,579.00)
228390	RES-FAS 112 POSTEMPLOYMENT BEN	(134,149.31)	(72,092.00)
228395	RES-FAS 112 POSTEMP BEN WRKCOMP	(255,306.00)	(137,201.00)
228440	Reserve - MGP Sites FERC 228	(2,019,333.88)	(2,019,334.00)
232003	PAYABLE FOR 401 K INCENTIVE M	(27,665.27)	(13,315.00)
232005	Profit Sharing Pay Balncd Pens	(2,088.00)	(1,005.00)
232050	A/P PURCHASED GAS	(4,679,692.34)	(2,252,336.00)
232110	A/P EXCLUDING CCD-CD	(1,303,492.86)	(627,371.00)
232121	Customer Refunds Payable	(1,461.09)	(703.00)
232140	UNVOUCHERED STOCK MATERIALS RE	(35,124.67)	(16,906.00)
232170	Estimated Accounts Payable	(170,910.00)	(82,259.00)
232260	A/P Subsequent to Cutoff	(2,036.97)	(980.00)
232310	ACCRUED PAYROLL	(279,364.97)	(134,458.00)
232325	A/P WINTERCARE	(1,729.68)	(832.00)
232354	FSA-DEPENDENT CARE 2001	(100.00)	(48.00)
232355	FSA-MEDICAL	2,666.55	1,283.00
232360	Fuel Funds - Customer Donations	1,936.34	0.00
232376	FSA - Health Care	(30.45)	(15.00)
232610	A/P UTILITY BILL INSURANCE	51.59	25.00
232710	DED FOR PURCH OF U S SAVINGS	(332.50)	(160.00)
232795	A/P MISO Transmission Exp RB	(154,084.16)	(74,161.00)
232880	UNION EMPLOYEE INCENTIVE PLAN	(98,297.02)	(47,310.00)
232920	A/P ANNUAL INCENTIVE PLAN	(99,353.01)	(47,819.00)
234000	Intercompany A/P	(39,668,419.34)	(19,092,410.00)
235000	CUSTOMER DEPOSITS	(3,673,949.31)	(1,477,295.00)
236000	ACCRUED PAYROLL TAXES	58,602.97	52,192.00
236050	ACCRUED FIT - CURRENT YEAR	(2,249,250.87)	(2,003,183.00)
236060	ACCRUED FIT - PRIOR YEAR	3,191,975.86	2,842,774.00
236099	ACCRUED FIT - OTHER	237,406.00	211,434.00
236150	ACCRUED STATE/LOCAL INC TAX	(1,024,360.00)	(912,295.00)
236160	ACCRUED STATE/LOCAL INC TAX PY	(2,123,744.00)	(1,891,406.00)
236190	ACCRUED STATE HIGHWAY USE TAX	69.00	61.00

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

<u>Account Number</u>	<u>Description</u>	Total Company <u>Amount</u>	Gas <u>Operations</u>
236270	ACCRUED STATE PROPERTY TAX	(1,930,714.86)	(1,719,495.00)
236510	ACCRUED SALES AND USE	(83,639.86)	(74,490.00)
237010	ACCRUED INTEREST	(1,974,987.60)	(950,562.00)
241050	CAMPBELL COUNTY SCHOOL TAX W/H	(66,516.69)	(28,256.00)
241060	KENTON COUNTY SCHOOL TAX W/H	(152,506.13)	(64,785.00)
241070	PENDLETON SCHOOL TAX W/H	(3,168.44)	(1,346.00)
241090	KENTUCKY STATE INC TAX WITHHEL	104,568.83	44,421.00
241100	State Income Tax Withheld	(29,796.10)	(12,657.00)
241110	Ohio Sales Tax Withheld	(367,468.55)	(156,101.00)
241120	BOONE CO SCHOOL TAX W/H	(244,059.86)	(103,677.00)
241130	WILLIAMSTOWN SCHOOL TAX W/H	(1,063.80)	(452.00)
241140	LUDLOW SCHOOL TAX W/H	(5,843.17)	(2,482.00)
241150	GRANT CO SCHOOL TAX W/H	(11,524.69)	(4,896.00)
241160	GALLATIN SCHOOL TAX W/H	(2,487.19)	(1,057.00)
241170	BEECHWOOD SCHOOL TAX W/H	(10,629.31)	(4,515.00)
241180	FT THOMAS KY SCHOOL TAX W/H	(28,914.37)	(12,283.00)
241190	ERLANGER/ELSM KY SCHL TAX W/H	(27,526.71)	(11,693.00)
241200	CTY OF WILDER FRANCHISE TAX WH	(6,717.44)	(2,854.00)
241220	COUNTY INCOME TAX DEARBORN CTY	(38.44)	(16.00)
241400	BELLEVUE FRANCHISE FEE W/H	(33,908.34)	(14,404.00)
241410	COVINGTON FRANCHISE FEE W/H	(68,310.21)	(29,018.00)
241420	DAYTON FRANCHISE FEE W/H	(8,532.36)	(3,625.00)
241430	FORT THOMAS FRANCHISE FEE W/H	531.76	226.00
241440	GLENCOE FRANCHISE FEE W/H	(79.38)	(34.00)
241450	LATONIA LAKES FRANCHISE FEE W/	(356.92)	(152.00)
241460	NEWPORT FRANCHISE FEE W/H	(40,977.14)	(17,407.00)
241470	TAYLOR MILL FRANCHISE FEE W/H	(11,200.26)	(4,758.00)
241480	SOUTHGATE FRANCHISE FEE W/H	(1,600.35)	(680.00)
241490	Woodlawn Franchise Fee	(323.06)	(137.00)
241900	TAX COL PAY - CINCY & COL	(876.44)	(372.00)
241920	TAX COL PAY - OHIO MUNIS	(277.13)	(118.00)
241930	TAX COLL PAY - KENTUCKY MUNIS	(22,144.23)	(9,407.00)
242380	Retirement Bank Accrual	(628,385.09)	(337,694.00)
242870	Franchise Fee - Newport	(609,000.79)	(327,277.00)
242950	CLAIMS RES - RETIREE MEDICAL	(40,772.16)	(21,911.00)
242955	CLAIMS RES - ACTIVE MEDICAL	(224,834.94)	(120,826.00)
242970	CLAIMS RESERVE - ACTIVE DENTAL	(26,892.81)	(14,452.00)
242975	CLAIMS RES - RETIREE DENTAL	(2,449.44)	(1,316.00)
243010	CURRENT CAPITAL LEASE - METERS	(974,882.45)	(523,902.00)
252050	GAS CONTRIBUTIONS POST 1992	(2,568,169.07)	(2,568,169.00)
253130	GAS REFUNDS & RECONCIL ADJUST	450,469.22	450,469.00
253270	SUPPLEMENTAL PENSION-EXCESS PL	(46,510.40)	(24,995.00)
253320	ENERGY GIFT CERTIFICATES	(1,550.00)	(833.00)
253440	ADD MIN LIAB - MRP EXCESS PENS	(45,868.00)	(24,649.00)
253870	PENSION COST ADJUSTMENT	(8,662,290.25)	(4,655,115.00)
253875	Pension Cost Adj-FAS87-Qualifi	(3,616,522.00)	(1,943,519.00)
253910	MISC DEFERRED CREDITS	4,679.99	2,515.00

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

<u>Account Number</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Gas Operations</u>
254300	OTHER REG LIABILITY - SFAS 109	(32,682,477.77)	(15,730,077.00)
255010	ACCUM DEFERRED INCOME TAX	(2,520,358.00)	(1,487,191.00)
282050	ACC DEF FIT - OTHER PROPERTY	(56,906,522.86)	(26,227,011.02)
282150	ACC DEF SIT - OTHER PROPERTY	(7,357,823.79)	(3,361,267.34)
283050	ACC DEF FIT - OTHER	22,747.89	(1,128,764.03)
283150	ACC DEF SIT - OTHER	(816,480.26)	(1,088,927.40)
		0.00	0.00

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

Account Number	Description	June-04	July-04	August-04	September-04	October-04	November-04
410060	Deferred FIT Utility Operating Inc	0.00	0.00	0.00	0.00	0.00	0.00
410150	Deferred SIT Other Inc & Deduct	0.00	0.00	0.00	0.00	0.00	0.00
410160	Deferred SIT Utility Operating Inc	0.00	0.00	0.00	0.00	0.00	0.00
410217	Def FIT - MGP Haz Cleanup	1,697.97	0.00	331.51	225.60	118.03	(250,108.41)
410410	Federal Income Tax - Gas	283,949.94	261,337.31	263,463.16	770,851.95	219,709.47	313,967.75
410420	State Income Tax - Gas	39,930.22	34,114.07	34,661.03	165,180.67	23,404.34	74,595.23
410510	Federal Income Tax-Electric	189,268.10	208,197.72	269,464.04	155,748.80	108,200.58	1,076,425.70
410511	Def FIT - Non-Cash Ovhd - Electric	0.00	0.00	0.00	0.00	0.00	0.00
410512	Def FIT - Non-Cash Ovhd - Gas	0.00	0.00	0.00	0.00	0.00	0.00
410513	Def FIT - Plant Misc- Electric	0.00	0.00	0.00	0.00	0.00	0.00
410514	Def FIT - Plant Misc - Gas	0.00	0.00	0.00	0.00	0.00	0.00
410520	State Income Tax - Electric	32,670.48	37,539.85	53,300.48	24,047.92	11,814.29	451,868.20
410521	Def SIT - Non-Cash Ovhd - Electric	0.00	0.00	0.00	0.00	0.00	0.00
410522	Def SIT - Non-Cash Ovhd - Gas	0.00	0.00	0.00	0.00	0.00	0.00
410523	Def SIT - Plant Misc - Electric	0.00	0.00	0.00	0.00	0.00	0.00
410524	Def SIT - Plant Misc - Gas	0.00	0.00	0.00	0.00	0.00	0.00
410717	Def SCNIT - MGP Hazard Cleanup	436.79	0.00	85.28	58.03	30.36	(62,525.92)
410910	Federal Income Tax-Non Utility	0.00	0.00	0.00	0.00	0.00	(939,565.00)
410920	State Income Tax-Non Utility	0.00	0.00	0.00	0.00	0.00	403,385.13
410980	Taxes Alloc From Serv Co - Gas	0.00	0.00	0.00	0.00	0.00	0.00
410990	Taxes Alloc From Serv Co - Electric	0.00	0.00	0.00	0.00	0.00	0.00
410999	Def SIT - St Combine Rate Chg	0.00	0.00	0.00	0.00	0.00	(6,143.00)
411055	Deferred FIT Credit Other Inc & Ded T10	0.00	0.00	0.00	0.00	0.00	0.00
411060	Deferred FIT Credit - Utility Op Inc	0.00	0.00	0.00	0.00	0.00	0.00
411160	Deferred SIT Credit - Utility Op Inc	0.00	0.00	0.00	0.00	0.00	0.00
411410	Federal Income Tax - Gas	(32,263.77)	(46,210.88)	(51,872.58)	1,271,571.95	(318,565.54)	(693,706.76)
411415	Def FIT - Anthem Grantor Trust	12,248.21	0.00	0.00	0.00	0.00	0.00
411420	State Income Tax - Gas	(5,036.38)	(8,624.10)	(10,080.53)	330,363.29	(78,684.40)	(40,743.17)
411430	Amortization of Itc - Gas	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)	(4,020.00)
411510	Federal Income Tax - Electric	(107,036.32)	(82,583.80)	(45,315.05)	(74,628.34)	(395,124.25)	855,026.23
411520	State Income Tax - Electric	(18,343.66)	(12,053.46)	(2,466.42)	(10,006.99)	(92,451.31)	163,062.31
411530	Amortization of ITC - Electric	(14,895.00)	(14,895.00)	(14,895.00)	(14,895.00)	(14,895.00)	(14,895.00)
411910	Federal Income Tax-Non Utility	0.00	0.00	0.00	0.00	0.00	4,827.81
411915	Def SIT - Anthem Grantor Trust	3,150.74	0.00	0.00	0.00	0.00	0.00
411920	State Income Tax - Non Utility	0.00	0.00	0.00	0.00	0.00	64.01
411980	Taxes Alloc From Serv Co - Gas	0.00	0.00	0.00	0.00	0.00	0.00
411990	Taxes Alloc From Serv Co - Electric	0.00	0.00	0.00	0.00	0.00	0.00
415000	Rev - Jobbing & Contract Work	(2,655.00)	(6,930.00)	0.00	(70.00)	0.00	(11,035.00)
415100	Other Inc-Misc Gas Jobbing Rev	(667.00)	(100.00)	(50.00)	(117.00)	(717.00)	(217.00)
415110	Other Inc - Rev Cust Prop -Thr	(1,900.00)	0.00	(2,160.00)	(2,520.00)	0.00	(1,440.00)
415140	Other Inc-Rev Track Assoc CATV	0.00	0.00	0.00	0.00	0.00	0.00
415200	Other Inc-Rev Renew Gas Serv Le	0.00	0.00	0.00	0.00	0.00	0.00
415210	Other Inc-Rev Inst Gas Serv Les	(390.00)	(180.00)	0.00	(315.00)	(205.00)	500.00

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415300	Othr Inc-Rev Track Assoc Catv	(18,677.03)	(56,323.47)	0.00	(54,597.00)	(12,227.93)	(25,545.88)
415501	Ed Nonutil Misc Svc Rev -Other	0.00	(1,000.00)	0.00	0.00	0.00	0.00
415520	Othr Inc Electric Jobbing	(19,543.38)	(18,107.11)	(14,458.75)	(13,205.80)	(47,112.37)	(48,865.18)
415530	Othr Inc-Rev El Job Wk Spec T	0.00	0.00	0.00	0.00	(1,006.73)	0.00
415540	Othr Inc-Rev Elec Jobwk Spec F	0.00	0.00	(700.00)	0.00	0.00	0.00
415560	Othr Inc-Rev Elec Jobwk Spec F	(500.00)	0.00	500.00	(1,070.00)	(370.66)	(299.99)
416000	Exp-Jobbing & Contract Work	10,610.72	4,911.04	5,205.26	1,521.92	2,394.45	1,071.14
416100	Gas-Job&Contracts-Misc Gen Exp	(934.60)	602.61	1,432.28	209.64	(452.12)	669.42
416110	Gas Jobbing- Cust Prop Third P	1,044.66	1,648.48	1,752.42	(984.61)	274.71	692.58
416140	GasJob-Cust Prop Third Ply Exp	0.00	0.00	0.00	0.00	0.00	0.00
416150	Gas Job-Lighting Pilot Cu Exp	(173.76)	81.38	31.25	35.40	143.74	23.02
416170	Gas Jobbing Renew Serv 2 Exp	0.00	0.00	0.00	0.00	0.00	0.00
416180	Gas Job-Install Serv 2 Exp	0.00	0.00	0.00	0.00	0.00	0.00
416190	Gas Jobbing-Placement CATV Fa	0.00	0.00	0.00	0.00	0.00	0.00
416200	Gas Jobbing- Renew Serv 2	0.00	482.86	484.31	717.85	1,760.49	832.70
416210	Gas Jobbing- Install Serv 2	0.00	93.86	0.00	109.99	92.60	0.00
416300	Gas Jobbing- Placement CATV	8,027.96	7,808.94	0.00	852.34	10,773.84	8,602.71
416320	Elec Jobbing - Specific T&M	0.00	0.00	0.00	0.00	0.00	0.00
416330	Elec Job-Specific Flat Charge	0.00	0.00	0.00	0.00	0.00	0.00
416520	Elec Jobbing- Spec Flat Charge	21,800.19	5,669.10	9,731.30	10,532.49	707.44	32,643.47
416530	Elec Jobbing- Specific T & M	708.81	0.00	(62,179.77)	1,514.54	0.00	11.30
416540	Elec Jobbing- Spec Flat Charge	0.00	2,138.23	(2,682.56)	0.00	1,448.48	5,256.57
416550	Elec Jobbing- Specific T & M	0.00	0.00	0.00	0.00	0.00	0.00
416560	Elec Jobbing- Spec Flat Charge	(191.89)	1,084.93	457.06	400.02	216.37	0.00
416561	Ed Nonutil Chge - Non Labor	0.00	0.00	211.33	232.51	0.00	8.67
416562	ED Nonutil Chge-Non Labor Tax	0.00	0.00	0.00	0.00	0.00	0.00
417000	Non-Utility Revenue	0.00	0.00	0.00	0.00	0.00	0.00
417001	Non-Utility Service Revenue	0.00	0.00	0.00	0.00	0.00	0.00
417003	Non-Utility Misc Svc Rev-Other	0.00	0.00	0.00	0.00	0.00	0.00
417020	Non-Utility Service Revenue	9.99	869.13	0.00	9.99	0.00	9.99
417030	Revenues - Nonutility New	(10,860.75)	(4,598.00)	14,900.56	(8,640.10)	(3,652.65)	14,307.28
417120	Non-Utility Expenses	0.00	0.00	0.00	0.00	460,168.44	0.00
417501	Ed Nonreg Misc Svc Rev -Other	(99.50)	(3,490.58)	3,314.45	(85.58)	(323.40)	(39.81)
418012	Non Oper Depr - Florence Fac	0.00	0.00	0.00	0.00	0.00	0.00
418425	Non Oper Deprec - Florence Fac	113,241.40	43,322.36	113,241.40	113,241.40	113,241.40	113,241.40
418525	Nonop Rental Inc - Florence	(222,686.31)	(222,686.31)	(222,686.31)	(222,686.31)	(222,686.31)	(222,686.31)
419000	Intercompany Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
419010	Interest Income - CG&E	0.00	0.00	0.00	0.00	0.00	0.00
419040	Interest Income	(0.51)	(0.49)	(0.66)	(0.82)	(0.86)	(1.00)
419100	Int Income - PSI	0.00	0.00	0.00	0.00	0.00	0.00
419140	Int Rev Dividened On Stock	0.00	(150.00)	0.00	0.00	0.00	0.00
419210	Dividend Income	0.00	(1.94)	0.00	0.00	0.00	0.00
419230	Interest Income - Earned Carry	(776.44)	(1,840.88)	1,327.41	(637.13)	(661.45)	(132.06)

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419240	Interest Income - Earned Carry	(3,300.30)	(3,005.89)	327.52	(3,583.88)	8,607.76	6,988.61
419500	Interest Income - Cinery Servi	0.00	0.00	0.00	0.00	0.00	0.00
419575	Other Int Inc - VEBA	(2.11)	0.00	0.00	(2.40)	0.00	0.00
419890	Int Inc-Cin Rec Co LLC	(100,132.29)	(117,876.20)	(119,903.99)	(98,118.45)	(94,665.01)	(103,057.31)
419920	AFUDC Equity	1,446.81	1,114.78	1,626.89	344.02	3,590.61	137.40
421000	Misc Non Oper Inc-Other	0.00	0.00	0.00	0.00	0.00	0.00
421020	Misc Nonoper Inc - Other	0.00	0.00	(3,390.96)	(36.31)	0.00	0.00
421111	Gain On Disposal of Property	0.00	0.00	0.00	0.00	0.00	(116,918.04)
421211	Loss On Disposal of Property	0.00	0.00	0.00	0.00	0.00	159,155.51
426002	Sale of A/R Fees Elec	25,098.38	23,795.08	27,593.12	28,916.65	28,712.33	33,992.28
426092	Sale of A/R Fees Gas	13,467.05	12,549.94	14,527.35	15,352.56	15,284.50	17,959.85
426100	Donations	0.00	0.00	0.00	0.00	0.00	0.00
426120	Donations - ED	2,200.34	1,428.29	922.46	1,259.70	1,239.77	1,680.28
426300	Penalties	0.00	0.00	0.00	0.00	0.00	0.00
426410	Misc Inc Deduct - Civic/Pol	10,212.34	10,351.69	10,969.92	10,657.16	9,595.13	9,295.00
426420	Misc Inc Deduct -Political Lob	9,602.77	1,000.00	10,729.98	5,069.22	5,660.69	6,063.14
426510	Income Deductions - Other	0.00	0.00	0.00	0.00	0.00	0.00
426551	VEBA Trust - Expenses	0.00	0.00	0.00	0.00	0.00	0.00
426520	Sale Of A/R Fees	0.00	0.00	0.00	0.00	0.00	0.00
426575	Veba Trust - Expenses	183.20	0.00	0.00	183.27	(304.05)	0.00
426590	Misc Int Deduct - Other	1,872.42	3,007.86	(8,723.54)	3,200.77	1,701.60	2,070.88
427010	Interest Exp On Long Term Debt	0.00	0.00	0.00	0.00	0.00	0.00
427080	Int On Debt - 7 875 Deb 9/15/09	131,250.00	131,250.00	131,250.00	131,250.00	131,250.00	131,250.00
427250	Int On Debt - 6 5 Debentures	108,333.33	108,333.33	108,333.33	108,333.33	108,333.33	108,333.33
427340	Int On Debt - Unscd Debntrs 7	95,625.00	95,625.00	95,625.00	95,625.00	95,625.00	95,625.00
427400	Int Exp 5.0 Deb 12/15/14	0.00	0.00	0.00	0.00	0.00	0.00
428010	LT Debt Discount / Exp Amort	0.00	0.00	0.00	0.00	0.00	0.00
428011	LT Debt Discount / Exp Amort	0.00	0.00	0.00	0.00	0.00	0.00
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	1,885.21	1,885.21	1,885.21	1,885.21	1,885.21	1,885.21
428100	Loss Required Debt- 10 25 6-0	3,273.00	3,273.00	3,273.00	3,273.00	3,273.00	3,273.00
428110	Loss Required Debt- 10 25 11-	3,122.00	3,122.00	3,122.00	3,122.00	3,122.00	3,122.00
428130	Loss Required Debt- 9 5 12-01	3,141.00	3,141.00	3,141.00	3,141.00	3,141.00	3,141.00
428250	Debt Disc & Exp-6 5 Db Due 4/	2,567.95	2,567.95	2,567.95	2,567.95	2,567.95	2,567.95
428260	Debt Disc & Exp-6 5 Db Treas	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)
428400	Dbt Disc&Exp 5 0 Deb 12/15/14	0.00	0.00	0.00	0.00	0.00	0.00
428770	Debt Disc & Exp-7 65 Ser 7-15	820.64	820.64	820.64	820.64	820.64	820.64
428780	Debt Disc & Exp-7 65 Hdg 7-20	2,528.96	2,528.96	2,528.96	2,528.96	2,528.96	2,528.96
428920	Loss On Required 9 7 Ser 07-0	5,583.00	5,583.00	5,583.00	5,583.00	5,583.00	5,583.00
430500	Interest Expense - Cinery Ser	6,713.55	8,480.50	11,765.68	7,114.66	12,265.32	14,793.91
430800	Interest Expense - Cinery Cor	6,586.05	12,014.51	16,719.34	21,481.66	27,297.54	29,448.53
431020	Interest Exp-Cust Service Dep	16,845.12	17,484.44	17,595.58	17,307.77	18,152.59	17,750.90
431070	Interest Exp-Refunds-Adjust	0.00	1.30	0.00	0.00	0.59	3.59
431130	Interest Exp - Capital Lease	35,375.35	34,781.97	34,482.41	34,181.40	33,878.94	33,575.02

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431550	Interest Exp-Assign From Svc	(6,047.14)	(7,203.55)	(8,672.83)	(5,962.14)	(7,898.41)	(8,558.16)
431910	Other Interest Expense	23.60	0.00	0.00	46.30	0.00	0.00
432000	AFUDC Debt	(2,052.06)	(1,168.70)	(1,706.46)	(3,101.64)	(1,359.01)	(3,762.08)
432001	Afudc Debt - Gas	(1,653.98)	(2,973.07)	(2,373.98)	(3,506.48)	(490.29)	(1,628.30)
432500	Capitalized Interest	0.00	0.00	0.00	0.00	0.00	0.00
440500	Elec Rev Residential - General	(8,268,667.79)	(9,314,156.15)	(8,446,118.43)	(8,505,021.64)	(6,099,467.43)	(5,689,979.98)
440510	Elec Rev Residential-Unbilled	(1,006,000.00)	(82,000.00)	(363,000.00)	1,127,000.00	554,000.00	(460,000.00)
440601	Res Base Fuel	0.00	0.00	0.00	0.00	0.00	0.00
440602	Res Fuel Clause	0.00	0.00	0.00	0.00	0.00	0.00
440603	Res DSM	0.00	0.00	0.00	0.00	0.00	0.00
442500	Elec Rev Commercial - General	(6,981,623.32)	(7,186,319.56)	(6,587,463.20)	(7,416,229.89)	(6,253,127.82)	(5,874,883.93)
442510	Elec Rev Commercial - Unbilled	(80,000.00)	(21,000.00)	(449,000.00)	385,000.00	65,000.00	201,000.00
442550	Elec Rev Industrial - General	(3,475,548.21)	(3,485,492.31)	(3,539,406.94)	(3,589,891.20)	(3,186,201.66)	(3,044,540.88)
442560	Elec Rev Industrial - Unbilled	7,000.00	30,000.00	(343,000.00)	255,000.00	21,000.00	22,000.00
442601	Com Base Fuel	0.00	0.00	0.00	0.00	0.00	0.00
442602	Com DSM	0.00	0.00	0.00	0.00	0.00	0.00
442603	Com DSM	0.00	0.00	0.00	0.00	0.00	0.00
442651	Ind Base Fuel	0.00	0.00	0.00	0.00	0.00	0.00
442652	Ind Fuel Clause	0.00	0.00	0.00	0.00	0.00	0.00
442653	Ind DSM	0.00	0.00	0.00	0.00	0.00	0.00
444500	Public St And Highway Lighting	(134,100.43)	(123,191.93)	(108,135.26)	(133,958.04)	(130,086.93)	(125,231.04)
444601	SL Base Fuel	0.00	0.00	0.00	0.00	0.00	0.00
444602	SL Fuel Clause	0.00	0.00	0.00	0.00	0.00	0.00
444603	SL DSM	0.00	0.00	0.00	0.00	0.00	0.00
445500	Sales Pub Authority Muni Pump	(18,489.24)	(17,752.76)	(20,374.50)	(18,276.31)	(18,454.47)	(18,060.38)
445510	Sales Public Authority Other	(1,455,774.46)	(1,434,955.90)	(1,449,815.72)	(1,511,241.95)	(1,319,970.94)	(1,356,168.60)
445520	Sales Public Authority-Unbill	(14,000.00)	6,000.00	(83,000.00)	43,000.00	33,000.00	52,000.00
445601	OPA Base Fuel	0.00	0.00	0.00	0.00	0.00	0.00
445602	OPA Fuel Clause	0.00	0.00	0.00	0.00	0.00	0.00
445603	OPA DSM	0.00	0.00	0.00	0.00	0.00	0.00
448500	Inter Dept Sales - Elec	(7,962.90)	(7,910.27)	(6,215.61)	(6,561.56)	(3,965.78)	(6,950.41)
450000	Late Payment Charge	0.00	0.00	0.00	0.00	0.00	0.00
451010	Misc Service Revenues	(980.00)	(1,020.00)	(1,560.00)	(1,080.00)	(1,220.00)	(1,320.00)
451011	Misc Service Revenues	(2,384.80)	(1,954.02)	0.00	(1,733.00)	(8,400.00)	(308.00)
451020	Misc Rev Reconnection Charge	(7,129.50)	(5,701.50)	(5,640.00)	(5,842.50)	(5,265.00)	(4,227.00)
451040	Temporary Facilities	0.00	0.00	0.00	0.00	0.00	(88,149.66)
451050	Misc Rev Cust Diversn Exp	(280.34)	(166.42)	(709.77)	(245.17)	(665.66)	(306.59)
451060	Misc Rev Bad Check Charge	(1,806.50)	(1,930.50)	(1,738.00)	(1,739.25)	(1,584.00)	(1,078.00)
454020	Rent Elec Other Equipment	(2,139.66)	(2,139.66)	(2,226.78)	(2,200.78)	(2,200.78)	(2,200.78)
454050	Rent From Elec Prop CATV	(134,685.40)	(65.50)	(509,256.25)	(474.00)	0.00	(148.00)
454200	Other Rent-Electric Property	0.00	0.00	(3,250.00)	(3,250.00)	(3,250.00)	(3,250.00)
454100	Pole Contact Rentals	0.00	0.00	0.00	0.00	0.00	0.00
454850	Cost of Capital Overhead - ED	(6.49)	0.00	(139.56)	(4.70)	(57.48)	(21.26)

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456020	Tab Meter Operations	0.00	0.00	0.00	0.00	357.81
456040	Sales Use Tax Coll Fee	547.91	(247.15)	(5,926.35)	(2,464.47)	(5,250.12)
456070	Data Processing Service	(13.00)	(13.00)	(13.00)	(13.00)	(13.00)
456075	Data Processing Service	0.00	0.00	0.00	0.00	0.00
456855	I/C Transmission Revenue	(17,506.80)	(18,364.83)	(14,315.02)	(12,830.25)	(14,119.32)
456865	Transmission Revenue Em Intero	(4,792.02)	(5,167.93)	(3,964.00)	(3,554.75)	(3,759.36)
480400	Residential Sales Gas	(2,111,363.97)	(2,030,602.76)	(2,048,431.96)	(2,451,860.79)	(4,848,006.24)
480410	Residential Unbilled Gas	(69,000.00)	(36,000.00)	(78,000.00)	(975,000.00)	(2,350,000.00)
480603	Res DSM	0.00	0.00	0.00	0.00	0.00
480620	Res Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00
480623	Res Accelerated Main Replacement Program	0.00	0.00	0.00	0.00	0.00
481400	Commercial Sales Gas	(875,954.42)	(892,311.55)	(842,809.16)	(1,024,136.21)	(1,921,247.92)
481410	Commercial Unbilled Gas	(55,000.00)	(12,000.00)	(31,000.00)	(304,000.00)	(674,000.00)
481450	Industrial Sales Gas	(74,119.40)	(354,600.78)	(169,803.10)	(165,883.83)	(284,842.15)
481460	Industrial Unbilled Gas	9,000.00	(42,000.00)	(1,000.00)	(64,000.00)	(47,000.00)
481603	Com DSM	0.00	0.00	0.00	0.00	0.00
481620	Com Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00
481623	Com Accelerated Main Replacement Program	0.00	0.00	0.00	0.00	0.00
481660	Ind Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00
481663	Ind Accelerated Main Replacement Program	0.00	0.00	0.00	0.00	0.00
482400	Public Str/Hwy Lighting Gas	(200.68)	(69.67)	(68.59)	(68.48)	(82.68)
482450	Other Sales To Pub Authority Gas	(87,765.04)	(88,013.01)	(89,762.91)	(128,149.74)	(307,100.73)
482460	Other Sales To Pub Auth Unbill	(13,000.00)	4,000.00	(32,000.00)	(73,000.00)	(143,000.00)
482620	SL Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00
482623	SI AMRP	0.00	0.00	0.00	0.00	0.00
482653	OPA DSM	0.00	0.00	0.00	0.00	0.00
482660	OPA Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00
482663	OPA Accelerated Main Replacement Program	0.00	0.00	0.00	0.00	0.00
484400	Inter Departmental Sales Gas	(403.07)	(460.99)	(211.63)	(1,196.43)	(4,423.33)
487000	Late Payment Charge Gas	0.00	0.00	0.00	0.00	0.00
488010	Misc Service Revenue - Gas	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)
488020	Misc Rev Recon Charges Gas	(1,414.50)	(1,350.00)	(1,387.50)	(1,980.00)	(1,137.00)
488030	Misc Gas Rev Erlanger Gas Pit	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)
488040	Misc Rev Cust Diversn Exp Gas	0.00	0.00	0.00	(26.25)	0.00
488060	Misc Rev Bad Check Charge Gas	(1,111.00)	(770.00)	(892.25)	(836.00)	(691.56)
489000	Rev Transp Gas of Others	(3,824.91)	(3,482.27)	(3,879.73)	(3,810.64)	(4,475.43)
489010	Rev Transp of Gas - CGE	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489023	Transp AMRP	0.00	0.00	0.00	0.00	0.00
489040	Rev Transp Gas - Fuel Oil Repl	(84,820.59)	(87,830.64)	(85,521.59)	(100,847.69)	(84,734.10)
489110	Rev Firm Transp Agm-Commer Bid	(15,432.90)	(16,693.17)	(16,885.86)	(23,148.31)	(33,714.33)
489115	Comm Rev Transp-Unbilled	4,000.00	0.00	0.00	(5,000.00)	(6,000.00)
489120	Rev Firm Transp Agreements - I	(125,097.22)	(124,933.72)	(126,977.52)	(156,473.84)	(210,975.23)
489125	Indust Rev Transp-Unbilled	(3,000.00)	3,000.00	(11,000.00)	(22,000.00)	(22,000.00)

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Account Number	Description	June-04	July-04	August-04	September-04	October-04	November-04
489130	Rev Firm Transp Agree - Other	(5,962.48)	(5,561.53)	(5,622.30)	(6,282.64)	(16,745.07)	(29,171.76)
489135	Other Rev Transp-Unbilled	1,000.00	2,000.00	0.00	(3,000.00)	0.00	(11,000.00)
489140	Rev Trier Trans - Metered Pool	0.00	(10.00)	0.00	0.00	(5.00)	(5.00)
489160	Com Transp Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00	0.00
489163	Com Transp AMRP	0.00	0.00	0.00	0.00	0.00	0.00
489170	Ind Transp Gas Cost Recovery	0.00	0.00	0.00	0.00	0.00	0.00
489173	Ind Transp AMRP	0.00	0.00	0.00	0.00	0.00	0.00
489183	Oth Transp AMRP	0.00	0.00	0.00	0.00	0.00	0.00
493040	Rent Land And Buildings-Affil	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)
495020	Sales Use Tax Collect Fee	4,942.46	338.41	(177.43)	(3,974.36)	(1,672.20)	(4,091.13)
495030	Gas Losses Damaged Lines	0.00	0.00	0.00	0.00	0.00	0.00
506000	Miscellaneous Steam Power Exp	0.00	0.00	0.00	0.00	0.00	0.00
513000	Maintenance of Electric Plant	0.00	0.00	0.00	0.00	0.00	0.00
553000	Other Pwr-Maint Genrating/Elec	0.00	0.00	0.00	0.00	0.00	0.00
555010	I/C Purchased Power	15,053,373.28	15,572,476.00	15,809,687.92	14,078,746.72	12,024,709.84	11,709,945.28
555060	Elec Other Power Supply	0.00	0.00	0.00	0.00	0.00	0.00
556000	System Control / Load Dispatch	3.73	6.54	0.00	0.00	28.74	0.00
560000	Operation Supervision/Engineer	3,588.66	1,956.67	1,970.78	1,681.74	1,690.28	2,503.46
561000	Load Dispatching	93,789.95	93,383.57	101,313.66	82,953.77	67,412.05	76,232.52
562000	Station Expenses	588.97	268.95	785.95	226.98	32.45	173.41
563000	Overhead Line Expenses	2,176.90	2,172.98	1,457.82	810.32	644.88	332.03
565855	Tran Elec By Oth - ED- Interco	1,540,902.39	1,588,441.69	1,623,182.38	1,421,032.50	1,091,426.82	1,153,880.88
566000	Miscellaneous Transmission Exp	34,040.32	23,936.25	26,177.56	22,412.14	18,436.23	18,412.10
567010	Rents - Interco - CGE	77.00	77.00	77.00	77.00	77.00	77.00
568000	Maintenance Superv/Engineer	1,975.75	911.28	818.33	857.66	(464.22)	764.92
569000	Maintenance of Structures	2,639.33	3,652.28	5,573.50	172.60	7,934.35	1,016.13
570000	Maint Of Station Equipment	6,757.14	4,602.56	6,766.00	5,482.22	4,197.77	2,123.73
571000	Maintenance Of Overhead Lines	5,027.41	7,237.95	4,097.24	4,886.60	5,919.26	5,777.86
573000	Maint of Misc Transmission Plant	803.38	704.71	528.32	365.12	338.19	221.61
580000	Ops Supv/Engr - Distr Sys	25,654.24	23,054.53	24,569.24	22,663.02	20,461.63	23,054.35
581000	Load Dispatch-Dist of Elec	18,050.51	16,015.00	15,490.59	14,725.13	15,123.80	16,056.42
582000	Station Exp-Distribution Sys	1,456.10	1,518.97	1,035.07	1,497.29	671.96	86.12
583000	Ovhd Line Exp-Distribution Sys	30,663.83	29,146.04	28,489.60	21,970.33	21,711.62	20,404.83
584000	UG Line Exp - Distribution Sys	18,370.39	14,908.16	14,773.58	13,182.89	15,443.23	10,839.52
585000	Street Lighting & Signal Systems	0.00	494.43	21.98	0.00	0.00	0.00
586000	Meter Expenses	(2,622.88)	9,072.07	18,329.60	4,946.85	8,580.67	(3,891.02)
587000	Customer Installations Expense	24,168.88	28,082.47	34,005.05	27,137.51	29,160.18	24,463.78
588000	Miscellaneous Distribution Exp	14,400.08	8,705.86	10,555.57	9,687.03	15,070.39	10,852.51
589010	Rents - Interco - CGE	41,244.00	41,244.00	41,244.00	41,244.00	41,244.00	41,244.00
590000	Maint Supv/Engr-Dist Sys	13,084.63	12,787.54	12,995.77	10,753.56	10,526.00	11,294.86
591000	Maintenance of Structures	578.09	1,138.79	2,549.81	520.45	2,290.18	2,464.85
592000	Maint Of Station Equipment	13,332.06	4,584.87	11,975.76	10,525.53	54,897.37	8,578.78
593000	Maintenance Of Overhead Lines	167,728.39	62,506.19	647,105.85	82,062.51	72,639.99	817,789.12

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594000	Maint Of Underground Line	35,600.79	24,303.24	25,845.93	29,698.54	19,235.79	8,473.86
595000	Maint Of Line Transformers	13,000.56	9,916.13	19,566.44	11,230.40	13,236.88	10,667.25
596000	Maint Of Street Lights/Signals	5,143.05	4,218.76	4,676.59	4,243.91	4,642.04	4,862.17
597000	Maintenance Of Meters	8,197.71	8,517.93	9,128.61	9,202.30	13,363.06	12,691.41
598000	Maint of Misc Distribution Plant	5,242.48	4,898.13	5,615.00	2,525.19	2,112.27	2,680.58
711000	Gas Boiler Labor	36.95	48.91	46.10	64.81	229.18	367.42
712000	Gas Production-Other Power Exp	80.85	99.33	12.32	87.01	99.35	447.37
717000	Liq Petro Gas Exp-Vapor Proc	4,706.91	6,580.42	7,709.38	4,970.72	5,845.28	5,428.30
728003	Liq Prop Gas Exp-Erlang/Consia	0.00	0.00	(67,244.89)	0.00	0.00	0.00
735000	Gas Misc Production Exp	294.50	392.44	190.80	71.20	283.75	199.64
742000	Natural Gas Production Equipment	197.29	171.36	598.02	1,448.83	2,637.71	357.69
801000	Natural Gas Field Line Purch	1,573,390.52	1,524,597.77	1,511,247.59	1,455,906.63	2,834,043.75	7,987,422.52
805000	Unrecovered Purchase Gas Adj	60,289.50	219,388.89	305,487.64	115,419.70	(951,616.38)	(3,236,088.37)
805200	Purchase Gas Cost Unbilled Rev	(212,062.00)	39,556.00	7,199.00	34,985.00	983,637.00	2,393,220.00
807000	Gas Purchased Expenses	17,812.95	19,533.27	16,565.34	19,131.77	18,960.13	30,473.80
807010	Gas Purchased Expenses - I/C	4,962.99	4,822.91	5,228.27	5,153.52	5,822.85	5,929.43
859000	Other Exp-Trans Sys Equip/Exp	0.00	0.00	0.00	0.00	0.00	0.00
870000	Distribution Sys Ops-Supv/Engr	9,125.59	7,874.14	10,272.68	10,050.11	9,519.62	10,059.05
871000	Distribution Load Dispatching	4,687.23	3,525.06	3,788.91	4,747.72	6,561.75	5,110.02
874000	Mains And Services	55,654.81	60,368.20	77,671.98	61,981.42	63,636.54	70,056.38
875000	Measuring And Reg Stations-Gen	3,571.45	3,071.02	4,297.02	9,987.92	6,852.93	3,905.20
876000	Measuring & Reg Station-Indusl	681.12	616.37	740.47	913.54	973.31	1,416.59
878000	Meter And House Regulator Exp	(19,797.30)	41,543.47	(79,820.14)	(6,583.99)	(68,124.62)	(70,123.18)
879000	Customer Installation Expenses	43,049.29	80,502.78	50,628.89	42,144.16	41,852.42	45,085.77
880000	Gas Distribution-Other Expense	51,167.30	79,876.42	61,073.17	53,353.14	62,508.34	54,817.95
881020	Rents Interco - Buildings	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881030	Rents Interco - Stores	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881040	Gas Dist -Rents Interco-Microw	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
881050	Gas Dist Rents I/C - Stores	0.00	0.00	0.00	0.00	0.00	0.00
885000	Maint Dist Sys Fac- Supv/Engr	5,603.53	4,768.53	5,297.00	6,026.66	5,437.30	5,500.24
887000	Maintenance of Mains	76,326.42	66,142.69	29,293.27	59,838.95	52,219.26	59,206.87
889000	Maint-Meas/Reg Stn Equip-Gas	2,109.17	2,640.12	8,777.13	4,390.67	9,089.89	3,618.23
892000	Maintenance of Services	33,451.27	34,853.01	34,389.30	26,453.63	23,594.27	12,327.01
893000	Maint - Meters And House Regul	18,937.50	20,277.62	23,712.35	23,164.10	24,757.62	14,490.72
894000	Maint-Other Distribution Equip	4,213.95	(67,192.46)	(5,214.32)	4,306.71	(3,052.29)	2,649.90
901000	Supv Cust Bill / Collect	10,308.72	12,690.64	11,622.19	11,601.18	13,464.03	11,044.11
901090	Supvn Cust Bill & Coll-Gas	7,096.86	8,738.50	7,998.41	7,985.48	9,269.01	7,599.26
902000	Meter Reading	72,366.80	69,433.98	72,138.66	71,738.70	71,248.78	70,192.08
902090	Billg Clins Meter Reading - Gas	48,308.54	46,011.81	48,041.37	47,787.62	47,841.96	46,634.32
903000	Cust Rec/Coll - Mktk Ops	168,514.05	185,472.79	168,643.96	178,485.69	201,613.95	355,940.20
903090	Marketing Operations - Gas	99,363.71	115,885.10	106,135.53	114,607.73	138,949.65	238,692.97
904000	Customer Accting - Uncoll Accounts Exp	(173.08)	437.89	47.78	186.01	2,230.87	1,935.91
904002	Cust Acctg-Loss On Sale-A/R	162,333.85	172,349.90	(19,078.22)	157,392.67	151,305.61	210,942.54

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930200	General Misc - Electric	5,352.33	166.60	482.98	(188.97)	1,576.67	1,738.78
930202	A/G Misc General Expense	0.00	0.00	0.00	0.00	0.00	0.00
930290	General Misc - Gas	10,983.89	6,679.37	6,888.78	6,344.16	7,987.76	7,520.91
931000	Rents	82,294.75	61,018.67	71,261.72	72,581.43	77,091.91	62,629.47
931090	Rents - Gas	79,257.28	68,191.71	69,570.29	69,913.69	76,438.95	69,365.33
931200	Rents - Interco	8,957.00	8,957.00	8,957.00	8,957.00	8,957.00	8,957.00
931290	Rents - Gas - Interco	6,689.00	6,689.00	6,689.00	6,689.00	6,689.00	6,689.00
935000	Maint of General Plant	15,871.43	27,210.27	21,862.60	19,207.18	14,830.18	26,665.73
935090	Maint of General Plant - Gas	12,394.02	18,340.76	13,922.66	15,360.05	11,099.32	18,341.88
		<u>(971,487.61)</u>	<u>(480,891.94)</u>	<u>(482,742.80)</u>	<u>(1,336,711.45)</u>	<u>(404,405.55)</u>	<u>(1,487,278.94)</u>

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401004	Non Utility Non Labor	0.00	0.00	0.00	0.00	0.00	79.53
401492	Ed Nonreg Charges -Non Labor	(259.66)	0.00	(50.00)	0.00	0.00	0.00
403000	Depreciation Expense	0.00	0.00	0.00	0.00	1,443,317.11	1,438,085.86
403200	Gas Depreciation Expense	655,331.25	654,492.15	657,969.14	660,733.38	0.00	0.00
403300	Electric Depreciation Expense	755,546.20	748,967.39	749,853.92	749,715.71	0.00	0.00
404200	Amortization Limited Term Gas	68,171.58	73,441.88	72,756.51	72,668.75	0.00	0.00
404201	Amort Exp - Limited Term	0.00	0.00	0.00	0.00	178,993.23	168,450.64
404300	Amortization Limited Term Elec	109,677.92	110,383.29	109,327.36	109,366.24	0.00	0.00
408050	Kentucky Property Tax - Gas	0.00	0.00	0.00	0.00	376,667.00	15,367.00
408055	Kentucky Property Tax - Elec	0.00	0.00	0.00	0.00	0.00	361,300.00
408090	West Virginia Property Tax-Gas	0.00	0.00	0.00	0.00	2,500.00	2,500.00
408140	Kentucky Property Tax - Gas	209,826.88	196,017.00	196,017.00	196,017.00	0.00	0.00
408150	Kentucky Property Tax - Electr	302,010.82	180,650.00	180,650.00	180,650.00	0.00	0.00
408200	West Virginia Property Tax - Gas	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00
408220	Payroll Taxes - Non Utility	2,535.67	6,816.21	2,411.52	8,700.12	(5,343.75)	13,110.43
408230	West Virginia License Tax	0.00	0.00	0.00	0.00	0.00	0.00
408390	Ohio Franchise Tax - Non-Utility	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00
408410	Social Security Taxes	(48,319.90)	51,247.49	47,350.64	41,978.39	115,269.04	85,153.52
408419	Social Security Taxes	40,932.95	49,468.12	46,600.63	46,317.20	0.00	0.00
408480	Indiana Highway Use -Gas	0.00	0.43	0.00	0.00	0.00	0.00
408490	Indiana Highway Use Tax	0.00	0.65	0.00	0.00	195.15	0.00
408500	Federal Hwy Use Tax - Gas	0.00	2,070.40	0.00	0.00	0.00	0.00
408510	Federal Hwy Use Tax - Electric	0.00	3,105.60	0.00	0.00	0.00	0.00
408520	Ohio Highway Use - Gas	0.00	138.92	0.00	0.00	0.00	0.00
408530	Ohio Highway Use	0.00	211.36	0.00	0.00	69.00	0.00
408540	Kentucky Highway Use - Gas	0.00	160.40	0.00	0.00	0.00	0.00
408550	Kentucky Highway Use	0.00	253.38	(28.54)	0.00	1,496.49	0.00
408591	Highway Taxes-Misc States	0.00	56.09	0.00	0.00	0.00	0.00
408670	City of Cinti Earned Inc-Elec	(10,840.43)	0.00	0.00	0.00	0.00	0.00
408740	Sales and Use Expense	109,561.61	6,894.62	17,849.39	13,397.51	34,574.23	75,757.82
409050	Federal Income Taxes Other Inc & Deduct	0.00	0.00	0.00	0.00	(2,333,480.00)	(2,294,383.87)
409060	Federal Income Taxes Utility Op Income	(4,078,247.22)	(293,503.00)	(172,985.00)	0.00	2,016,292.00	1,795,537.87
409100	Federal Income Taxes	(643,049.54)	(15,171.00)	(12,391.00)	(336,202.13)	0.00	0.00
409140	General Taxes	0.00	0.00	0.00	100,086.00	0.00	0.00
409150	State/Local Inc Taxes Other Inc & Deduct	0.00	0.00	0.00	0.00	(828,596.00)	(998,347.00)
409160	State/Local Inc Tax Exp Utility Op Inc	2,730,784.78	768,117.00	725,131.00	1,872,340.00	869,807.00	961,295.00
409200	Federal Income Taxes	(1,085,983.53)	262,726.00	299,032.00	382,710.00	0.00	0.00
409240	Kentucky Income Taxes	1,090,902.00	7,847.00	42,062.00	25,591.00	0.00	0.00
409900	Federal Income Taxes	(23,984.00)	2,291.00	949.00	(100.00)	0.00	0.00
409940	Taxes Alloc From Serv Co - Gas	164,575.25	0.00	0.00	0.00	0.00	0.00
409980	Taxes Alloc From Serv Co - Electric	176,160.25	0.00	0.00	0.00	0.00	0.00
410050	Deferred FIT Other Inc & Deduct	0.00	0.00	0.00	0.00	1,098,943.09	(1,100,830.33)

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410060	Deferred FIT Utility Operating Inc	0.00	0.00	0.00	0.00	80,321.87	1,248,249.26
410150	Deferred SIT Other Inc & Deduct	0.00	0.00	0.00	0.00	15.48	(641.23)
410160	Deferred SIT Utility Operating Inc	0.00	0.00	0.00	0.00	(45,486.07)	205,517.23
410217	Def FIT - MGP Haz Cleanup	0.00	0.00	0.00	72.09	0.00	0.00
410410	Federal Income Tax - Gas	103,735.05	291,518.22	29,518.01	(926,671.90)	0.00	0.00
410420	State Income Tax - Gas	(110,705.29)	41,470.00	(25,927.34)	(282,741.29)	0.00	0.00
410510	Federal Income Tax-Electric	917,635.41	382,379.46	377,473.33	431,649.89	0.00	0.00
410511	Def FIT - Non-Cash Ovhd - Electric	8,109.00	676.00	676.00	706.19	0.00	0.00
410512	Def FIT - Non-Cash Ovhd - Gas	(5,633.00)	(469.00)	(469.00)	(491.74)	0.00	0.00
410513	Def FIT - Plant Misc- Electric	(37,450.00)	(3,121.00)	(3,121.00)	(3,263.37)	0.00	0.00
410514	Def FIT - Plant Misc - Gas	(3,236.00)	(270.00)	(270.00)	(281.35)	0.00	0.00
410520	State Income Tax - Electric	9,888.83	57,959.75	56,693.88	39,397.36	0.00	0.00
410521	Def SIT - Non-Cash Ovhd - Electric	2,118.00	177.00	177.00	94.73	0.00	0.00
410522	Def SIT - Non-Cash Ovhd - Gas	(1,415.00)	(118.00)	(118.00)	(63.79)	0.00	0.00
410523	Def SIT - Plant Misc - Electric	(5,085.00)	(424.00)	(424.00)	(229.33)	0.00	0.00
410524	Def SIT - Plant Misc - Gas	(90.00)	(8.00)	(8.00)	19.07	0.00	0.00
410717	Def SCNIT - MGP Hazard Cleanup	0.00	0.00	0.00	15.48	0.00	0.00
410910	Federal Income Tax-Non Utility	1,520,178.00	0.00	0.00	0.00	0.00	0.00
410920	State Income Tax-Non Utility	32,047.00	0.00	0.00	0.00	0.00	0.00
410980	Taxes Alloc From Serv Co - Gas	(23,880.22)	0.00	0.00	0.00	0.00	0.00
410990	Taxes Alloc From Serv Co - Electric	(25,561.24)	0.00	0.00	0.00	0.00	0.00
410999	Def SIT- St Combine Rate Chg	0.00	0.00	0.00	0.00	0.00	0.00
411055	Deferred FIT Credit Other Inc & Ded TI 0	0.00	0.00	0.00	0.00	(42,172.00)	0.00
411060	Deferred FIT Credit - Utility Op Inc	0.00	0.00	0.00	0.00	(426,263.93)	180,226.34
411160	Deferred SIT Credit - Utility Op Inc	0.00	0.00	0.00	0.00	(94,473.49)	40,282.14
411410	Federal Income Tax - Gas	1,252,837.92	(55,985.88)	(52,275.08)	2,729.81	0.00	0.00
411415	Def FIT- Anthem Grantor Trust	0.00	0.00	0.00	0.00	0.00	0.00
411420	State Income Tax - Gas	55,928.42	(15,028.08)	(14,071.56)	123.24	0.00	0.00
411430	Amortization of ITC - Gas	(6,379.00)	(6,382.00)	(6,382.00)	0.00	0.00	0.00
411510	Federal Income Tax - Electric	(123,719.62)	(167,029.51)	(161,782.28)	(230,086.30)	0.00	0.00
411520	State Income Tax - Electric	(67,607.70)	(40,826.18)	(39,476.12)	(42,813.45)	0.00	0.00
411530	Amortization of ITC - Electric	(14,899.00)	(14,895.00)	(14,513.00)	0.00	0.00	0.00
411910	Federal Income Tax-Non Utility	0.00	0.00	0.00	0.00	0.00	0.00
411915	Def SIT - Anthem Grantor Trust	0.00	0.00	0.00	0.00	0.00	0.00
411920	State Income Tax - Non Utility	0.00	0.00	0.00	0.00	0.00	0.00
411980	Taxes Alloc From Serv Co - Gas	(255,872.13)	0.00	0.00	0.00	0.00	0.00
411990	Taxes Alloc From Serv Co - Electric	(273,883.83)	0.00	0.00	0.00	0.00	0.00
415000	Rev - Jobbing & Contract Work	(4,233.00)	0.00	(1,289.11)	0.00	(70.00)	0.00
415100	Other Inc-Misc Gas Jobbing Rev	(300.00)	(200.00)	(317.00)	(200.00)	(100.00)	(150.00)
415110	Other Inc - Rev Cust Prop -Thir	(1,080.00)	0.00	96.89	(1,674.90)	(525.00)	(1,575.00)
415140	Other Inc-Rev Track Assoc CATV	0.00	0.00	0.00	0.00	0.00	0.00
415200	Other Inc-Rev Renew Gas Serv Le	0.00	0.00	0.00	(231.90)	0.00	0.00
415210	Other Inc-Rev Inst Gas Serv Lev	(500.00)	(500.00)	0.00	(2,585.00)	0.00	0.00

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415300	Othr Inc-Rev Track Assoc Catv	(39,927.46)	(17,680.67)	(58,713.68)	(67,401.78)	0.00	0.00
415501	Ed Nonutil Misc Svc Rev -Other	0.00	2,625.00	0.00	0.00	0.00	0.00
415520	Othr Inc Electric Jobbing	200.23	(15,899.27)	(13,858.66)	(27,043.80)	(57,081.36)	(29,078.93)
415530	Othr Inc-Rev El Job Wk Spec T	0.00	0.00	0.00	0.00	0.00	0.00
415540	Othr Inc-Rev Elec Jobwk Spec F	0.00	0.00	0.00	0.00	0.00	0.00
415560	Othr Inc-Rev Elec Jobwk Spec F	(2,035.01)	(500.00)	0.00	(1,765.09)	0.00	0.00
416000	Exp-Jobbing & Contract Work	2,252.10	2,767.75	7,463.52	10,375.34	4,132.31	2,971.25
416100	Gas-Job&Contracts-Misc Gen Exp	4,929.24	(898.36)	757.87	(865.28)	(7,278.15)	0.00
416110	Gas Jobbing- Cust Prop Third P	15.90	(2,846.40)	(323.77)	438.70	0.00	0.00
416140	GasJob-Cust Prop Third Ply Exp	0.00	0.00	0.00	0.00	427.27	1,566.33
416150	Gas Job-Lighting Pilot Cu Exp	24.58	38.94	54.07	46.50	22.82	92.90
416170	Gas Jobbing Renew Serv 2 Exp	0.00	0.00	0.00	0.00	936.25	400.34
416180	Gas Job-Install Serv 2 Exp	0.00	0.00	0.00	0.00	114.57	510.33
416190	Gas Jobbing-Placement CATV Fa	0.00	0.00	0.00	0.00	0.00	14,956.28
416200	Gas Jobbing- Renew Serv 2	550.72	704.26	(8.97)	1,224.49	0.00	0.00
416210	Gas Jobbing- Install Serv 2	0.00	404.93	4,450.15	964.80	0.00	0.00
416300	Gas Jobbing- Placement CATV	8,592.25	9,991.12	19,910.27	29,848.01	0.00	0.00
416320	Elec Jobbing - Specific T&M	0.00	0.00	0.00	0.00	1,017.21	2,666.30
416330	Elec Job-Specific Flat Charge	0.00	0.00	0.00	0.00	2,484.27	5,553.14
416520	Elec Jobbing- Spec Flat Charge	5,428.13	9,396.29	4,591.91	8,779.89	0.00	0.00
416530	Elec Jobbing- Specific T & M	0.00	0.00	102.27	1,244.19	0.00	0.00
416540	Elec Jobbing- Spec Flat Charge	1,846.56	1,394.78	(4,520.98)	0.00	0.00	0.00
416550	Elec Jobbing- Specific T & M	0.00	0.00	(730.00)	0.00	0.00	0.00
416560	Elec Jobbing- Spec Flat Charge	1,265.75	97.12	398.83	1,962.71	0.00	0.00
416561	Ed Nonutil Chge - Non Labor	0.00	0.00	0.00	295.49	0.00	0.00
416562	ED Nonutil Chge-Non Labor Tax	0.00	0.00	0.00	0.00	24.83	0.00
417000	Non-Utility Revenue	0.00	0.00	0.00	0.00	0.00	0.00
417001	Non-Utility Service Revenue	0.00	0.00	0.00	0.00	0.00	0.00
417003	Non-Utility Misc Svc Rev-Other	0.00	0.00	0.00	0.00	0.00	0.00
417020	Non-Utility Service Revenue	879.12	0.00	0.00	0.00	0.00	0.00
417030	Revenues - Nonutility New	10,394.73	0.00	0.00	0.00	0.00	0.00
417120	Non-Utility Expenses	4,080.67	0.00	0.00	0.00	0.00	0.00
417501	Ed Nonreg Misc Svc Rev -Other	0.00	0.00	0.00	0.00	0.00	0.00
418012	Non Oper Depr - Florence Fac	0.00	0.00	0.00	0.00	0.00	0.00
418425	Non Oper Deprac - Florence Fac	113,241.40	113,241.40	113,241.40	113,241.40	113,241.40	113,241.40
418525	Nonop Rental Inc - Florence	0.00	0.00	0.00	0.00	0.00	0.00
419000	Intercompany Interest Income	(14,420.94)	(4,611.38)	(13,029.98)	(19,495.00)	(52,267.16)	(59,264.28)
419010	Interest Income - CG&E	(1,10)	(1.19)	(1.32)	(1.49)	(30.77)	(2.62)
419040	Interest Income	(7,124.34)	(4,327.34)	(12,073.32)	(25,893.39)	0.00	0.00
419100	Int Income - PSI	0.00	0.00	0.00	0.00	0.00	0.00
419140	Int Rev Dividends On Stock	0.00	0.00	0.00	0.00	0.00	0.00
419210	Dividend Income	0.00	(3.88)	0.00	0.00	0.00	0.00
419230	Interest Income - Earned Carry	(336.67)	(233.43)	(544.48)	84.71	1,750.01	(11.67)

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419240	Interest Income - Earned Carry	(157.57)	(991.23)	(952.33)	2,205.84	0.00	0.00
419500	Interest Income - Cinery Servi	0.00	0.00	0.00	(74.29)	0.00	0.00
419575	Other Int Inc - VEBA	(2.73)	0.00	0.00	0.00	0.00	(3.62)
419890	Int Inc-Cin Rec Co LLC	(180,178.86)	(256,390.52)	(216,691.65)	(209,130.50)	(159,421.62)	(116,653.11)
419920	AFUDC Equity	2,855.60	(31,795.70)	(36,303.04)	(47,689.96)	(57,735.37)	(64,136.50)
421000	Misc Non Oper Inc-Other	0.00	0.00	0.00	0.00	(65.28)	(10,892.35)
421020	Misc Nonoper Inc - Other	0.00	0.00	0.00	0.00	0.00	0.00
421111	Gain On Disposal of Property	0.00	(9,269.05)	0.00	0.00	0.00	0.00
421211	Loss On Disposal of Property	9,441.04	0.00	0.00	0.00	0.00	0.00
426002	Sale of AVR Fees Elec	35,390.53	48,314.35	60,713.88	68,507.96	0.00	0.00
426092	Sale of AVR Fees Gas	18,773.12	25,946.87	32,234.50	35,686.66	0.00	0.00
426100	Donations	0.00	0.00	0.00	0.00	1,524.09	1,770.55
426120	Donations - ED	12,149.61	885.74	1,540.80	1,325.05	0.00	0.00
426300	Penalties	0.00	0.00	0.00	0.00	657.00	0.00
426410	Misc Inc Deduct - Civic/Pol	5,464.11	9,297.19	9,776.03	9,989.01	15,928.87	10,201.47
426420	Misc Inc Deduct -Political Lob	5,026.20	(64.35)	0.00	0.00	0.00	0.00
426510	Income Deductions - Other	0.00	0.00	0.00	0.00	1,872.66	757.41
426551	VEBA Trust - Expenses	0.00	0.00	0.00	0.00	0.00	258.80
426520	Sale Of AVR Fees	0.00	0.00	0.00	0.00	106,734.83	111,978.12
426575	VeBa Trust - Expenses	183.27	0.00	0.00	0.00	0.00	0.00
426590	Misc Int Deduct - Other	2,975.07	1,301.04	668.39	1,063.79	0.00	0.00
427010	Interest Exp On Long Term Debt	0.00	0.00	0.00	0.00	507,430.55	507,430.55
427080	Int On Debt- 7 875 Deb 9/15/09	131,250.00	131,250.00	131,250.00	131,250.00	0.00	0.00
427250	Int On Debt - 6 5 Debentures	108,333.33	108,333.33	108,333.33	108,333.33	0.00	0.00
427340	Int On Debt - Unscd Debntirs 7	95,625.00	95,625.00	95,625.00	95,625.00	0.00	0.00
427400	Int Exp 5 0 Deb 12/15/14	132,037.04	172,222.22	172,222.22	172,222.22	0.00	0.00
428010	LT Debt Discount / Exp Amort	0.00	0.00	0.00	0.00	29,486.75	29,486.75
428011	LT Debt Discount / Exp Amort	0.00	0.00	0.00	0.00	(2,994.77)	(2,994.77)
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	1,885.21	1,885.21	1,885.21	1,885.21	0.00	0.00
428100	Loss Reaquired Debt- 10 25 6-0	3,273.00	3,273.00	3,273.00	3,273.00	0.00	0.00
428110	Loss Reaquired Debt- 10 25 11-	3,122.00	3,122.00	3,122.00	3,122.00	0.00	0.00
428130	Loss Reaquired Debt- 9 5 12-01	3,141.00	3,141.00	3,141.00	3,141.00	0.00	0.00
428250	Debt Disc& Exp-6 5 Db Due 4/	2,567.95	2,567.95	2,567.95	2,567.95	0.00	0.00
428260	Debt Disc& Exp-6 5 Db Treas	(2,994.77)	(2,994.77)	(2,994.77)	(2,994.77)	0.00	0.00
428400	Dbt Disc&Exp 5 0 Deb 12/15/14	4,814.32	6,564.99	6,564.99	6,564.99	0.00	0.00
428770	Debt Disc& Exp-7 65 Ser 7-15	820.64	820.64	820.64	820.64	0.00	0.00
428780	Debt Disc& Exp-7 65 Hdg 7-20	2,528.96	2,528.96	2,528.96	2,528.96	0.00	0.00
428920	Loss On Reaquired 9 7 Ser 07-0	5,583.00	5,583.00	5,583.00	5,583.00	0.00	0.00
430500	Interest Expense - Cinery Ser	5,638.36	2,022.53	238.14	0.00	0.00	0.00
430800	Interest Expense - Cinery Cor	10,997.91	5,086.58	393.28	0.00	0.00	0.00
431020	Interest Exp-Cust. Service Dep	18,406.44	18,717.86	16,929.04	18,915.74	18,307.95	19,103.33
431070	Interest Exp-Refunds-Adjust	0.00	1.43	98.52	0.00	92.50	319.69
431130	Interest Exp - Capital Lease	33,269.65	41,384.62	41,025.18	40,664.01	40,301.13	39,936.57

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431550	Interest Exp-Assign From Svc	(10,180.25)	(7,622.11)	(5,531.17)	(4,186.07)	(2,284.41)	(5,132.43)
431910	Other Interest Expense	52.80	0.00	0.00	161.66	0.00	0.00
432000	AFUDC Debt	(4,583.84)	(3,215.85)	(6,603.81)	(6,903.85)	(14,599.93)	(15,971.24)
432001	Afudc Debt - Gas	(2.04)	(2,832.75)	(1,724.23)	(4,382.29)	0.00	0.00
432500	Capitalized Interest	0.00	0.00	0.00	0.00	(6,449.26)	(4,652.96)
440500	Elec Rev Residential - General	(7,565,451.06)	(6,511,395.04)	(5,741,066.56)	(5,472,904.26)	(4,686,091.00)	(4,225,491.18)
440510	Elec Rev Residential-Unbilled	(1,357,000.00)	880,000.00	830,000.00	117,000.00	486,000.00	(245,000.00)
440601	Res Base Fuel	0.00	(2,851,087.74)	(2,437,353.89)	(2,286,544.36)	(1,861,858.44)	(1,623,528.11)
440602	Res Fuel Clause	0.00	388,080.16	326,857.00	305,622.08	248,370.74	216,178.86
440603	Res DSM	0.00	(206,643.28)	(172,160.25)	(206,111.79)	(167,723.53)	(146,368.80)
442500	Elec Rev Commercial - General	(6,334,896.84)	(4,774,395.15)	(4,510,056.45)	(4,519,299.97)	(4,398,769.16)	(4,375,562.16)
442510	Elec Rev Commercial - Unbilled	(52,000.00)	380,000.00	312,000.00	(193,000.00)	136,000.00	(495,000.00)
442550	Elec Rev Industrial - General	(3,167,857.82)	(2,046,139.56)	(2,068,928.11)	(2,063,389.68)	(2,106,956.67)	(2,124,261.21)
442560	Elec Rev Industrial - Unbilled	1,000.00	300,000.00	133,000.00	(160,000.00)	14,000.00	(282,000.00)
442601	Com Base Fuel	0.00	(2,233,954.75)	(2,017,416.64)	(2,011,858.47)	(1,957,239.07)	(1,932,233.14)
442602	Com DSM	0.00	283,712.94	262,439.38	305,622.08	254,839.16	251,832.53
442603	Com DSM	0.00	44,645.18	38,987.88	30,658.55	29,787.94	29,628.34
442651	Ind Base Fuel	0.00	(1,161,867.61)	(1,190,507.50)	(1,194,911.72)	(1,173,006.46)	(1,161,392.43)
442652	Ind Fuel Clause	0.00	144,691.56	147,118.47	148,427.28	146,107.89	144,953.83
442653	Ind DSM	0.00	21,593.88	20,415.68	16,689.78	16,697.01	16,457.48
444500	Public St And Highway Lighting	(125,311.48)	(101,187.18)	(99,691.78)	(160,859.14)	(99,353.43)	(98,727.39)
444601	SL Base Fuel	0.00	(31,602.28)	(30,245.77)	(32,205.44)	(30,004.38)	(29,739.52)
444602	SL Fuel Clause	0.00	4,121.73	4,015.06	4,022.23	3,983.15	3,947.99
444603	SL DSM	0.00	53.50	46.77	56,462.97	33.42	28.70
445500	Sales Pub Authority Muni Pump	(19,537.05)	(28,756.88)	(23,463.82)	(21,839.04)	(14,777.81)	(12,380.69)
445510	Sales Public Authority Other	(1,342,067.86)	(936,516.56)	(908,442.08)	(904,854.60)	(912,733.89)	(939,620.66)
445520	Sales Public Authority-Unbill	(3,000.00)	121,000.00	60,000.00	(67,000.00)	48,000.00	(150,000.00)
445601	OPA Base Fuel	0.00	(492,588.23)	(456,047.68)	(458,367.63)	(442,500.65)	(454,540.00)
445602	OPA Fuel Clause	0.00	55,908.54	52,644.51	56,462.97	55,625.23	56,589.96
445603	OPA DSM	0.00	9,109.59	7,867.93	6,239.27	6,107.16	6,124.30
448500	Inter Dept Sales - Elec	(6,328.03)	(7,422.91)	(10,131.11)	(6,973.95)	(4,624.90)	(7,601.72)
450000	Late Payment Charge	0.00	0.00	0.00	0.00	0.00	0.00
451010	Misc Service Revenues	(1,340.00)	(1,340.00)	(1,300.00)	(1,200.00)	(2,134.43)	(2,407.09)
451011	Misc Service Revenues	0.00	(30.12)	(5,042.40)	(1,174.50)	0.00	0.00
451020	Misc Rev Reconnection Charge	(1,441.50)	(2,502.00)	(3,502.50)	(2,728.50)	(5,806.50)	(5,079.00)
451040	Temporary Facilities	0.00	0.00	0.00	0.00	(325.00)	0.00
451050	Misc Rev Cust Diversn Exp	(368.01)	(140.17)	(140.17)	(429.43)	(310.34)	(320.34)
451060	Misc Rev Bad Check Charge	(1,336.50)	(1,083.50)	(1,171.50)	(1,089.00)	(1,584.00)	(1,606.00)
454020	Rent Elec Other Equipment	(2,200.78)	(2,200.78)	(2,200.78)	(2,200.78)	(2,382.33)	(2,382.33)
454050	Rent From Elec Prop CATV	0.00	(50.50)	509,196.25	(36.00)	0.00	0.00
454200	Other Rent-Electric Property	(3,250.00)	(3,250.00)	(3,250.00)	(3,250.00)	(6,500.00)	(6,500.00)
454100	Pole Contact Rentals	0.00	0.00	0.00	0.00	0.00	(60.20)
454850	Cost of Capital Overhead - ED	(109.88)	0.00	(1.27)	(56.94)	(0.77)	(39.23)

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456020	Tab Meter Operations	0.00	0.00	0.00	0.00	0.00	0.00
456040	Sales Use Tax Coll Fee	(3,691.44)	(3,512.38)	(3,835.39)	(5,034.30)	(4,758.08)	(4,099.92)
456070	Data Processing Service	(13.00)	(13.00)	(13.00)	(13.00)	0.00	0.00
456075	Data Processing Service	0.00	0.00	0.00	0.00	(13.00)	(13.00)
456855	I/C Transmission Revenue	(15,391.95)	(15,732.47)	(15,764.74)	(15,559.40)	(18,160.45)	(17,231.75)
456865	Transmission Revenue Em Intero	(4,792.01)	(4,316.14)	(4,406.56)	(4,187.64)	0.00	0.00
480400	Residential Sales Gas	(10,499,553.77)	(3,796,032.10)	(3,576,024.39)	(3,321,997.31)	(1,691,271.53)	(1,439,974.66)
480410	Residential Unbilled Gas	(3,882,000.00)	1,101,000.00	1,918,000.00	742,000.00	1,886,000.00	1,175,000.00
480603	Res DSM	0.00	(313,812.12)	(287,086.76)	(368,450.33)	(202,468.24)	(113,638.41)
480620	Res Gas Cost Recovery	0.00	(10,279,220.94)	(9,127,531.39)	(8,287,921.88)	(5,393,211.99)	(2,945,585.47)
480623	Res Accelerated Main Replacement Program	0.00	(291,513.67)	(287,623.55)	(290,458.10)	(287,546.44)	(285,557.50)
481400	Commercial Sales Gas	(4,132,989.19)	(1,280,417.32)	(1,223,896.24)	(1,109,184.15)	(620,492.84)	(413,531.91)
481410	Commercial Unbilled Gas	(1,423,000.00)	282,000.00	530,000.00	443,000.00	525,000.00	526,000.00
481450	Industrial Sales Gas	(553,837.99)	(184,851.88)	(188,174.65)	(171,932.95)	(111,720.85)	(98,266.33)
481460	Industrial Unbilled Gas	(199,000.00)	(44,000.00)	95,000.00	38,000.00	74,000.00	89,000.00
481603	Com DSM	0.00	(9,794.50)	(9,280.76)	(12,593.61)	(6,946.00)	(4,296.97)
481620	Com Gas Cost Recovery	0.00	(4,394,015.07)	(4,036,633.31)	(3,594,623.32)	(2,181,530.55)	(1,236,557.53)
481623	Com Accelerated Main Replacement Program	0.00	(92,998.65)	(93,162.61)	(94,678.89)	(93,520.39)	(92,551.87)
481660	Ind Gas Cost Recovery	0.00	(672,804.69)	(655,336.40)	(598,286.55)	(416,748.22)	(290,719.59)
481663	Ind Accelerated Main Replacement Program	0.00	(3,467.86)	(3,396.00)	(3,453.73)	(3,497.61)	(3,441.44)
482400	Public Str/Hgwy Lighting Gas	(84.72)	(12.90)	(25.19)	(26.41)	(25.19)	(25.19)
482450	Other Sales To Pub Authority Gas	(695,573.58)	(216,912.88)	(190,295.63)	(180,456.06)	(61,620.36)	(62,269.42)
482460	Other Sales To Pub Auth Unbill	(241,000.00)	22,000.00	134,000.00	24,000.00	188,000.00	97,000.00
482620	SL Gas Cost Recovery	0.00	(44.86)	(35.52)	(40.02)	(38.62)	(39.84)
482623	SI AMRP	0.00	(28.66)	(14.33)	(14.33)	0.00	0.00
482653	OPA DSM	0.00	(17.18)	(14.37)	(13.06)	(15.31)	(3.96)
482660	OPA Gas Cost Recovery	0.00	(793,356.28)	(664,354.54)	(630,861.19)	(438,293.44)	(227,460.69)
482663	OPA Accelerated Main Replacement Program	0.00	(4,889.82)	(5,567.32)	(5,504.83)	(5,463.02)	(5,434.36)
484400	Inter Departmental Sales Gas	(8,624.33)	(7,025.63)	(10,556.77)	(8,730.66)	(5,703.66)	(2,979.94)
487000	Late Payment Charge Gas	0.00	0.00	0.00	0.00	0.00	0.00
488010	Misc Service Revenue - Gas	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)
488020	Misc Rev Recon Charges Gas	(721.50)	(507.00)	(427.50)	(658.50)	(886.50)	(759.00)
488030	Misc Gas Rev Erlanger Gas Pit	(310,967.00)	(36,595.00)	(36,595.00)	(36,595.00)	(36,595.00)	(36,595.00)
488040	Misc Rev Cust Diversn Exp Gas	(24.54)	0.00	(150.24)	(97.74)	0.00	(71.49)
488060	Misc Rev Bad Check Charge Gas	(753.50)	(698.50)	(533.50)	(539.00)	(1,045.00)	(1,023.00)
489000	Rev Transp Gas of Others	(4,588.67)	7,665.47	(2,726.38)	(4,331.40)	(87,638.02)	(40,807.94)
489010	Rev Transp of Gas - CGE	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489023	Transp AMRP	0.00	(13,044.31)	0.00	0.00	0.00	(57,039.20)
489040	Rev Transp Gas - Fuel Oil Repl	(122,335.47)	(111,917.30)	(92,455.42)	(97,133.06)	0.00	0.00
489110	Rev Firm Transp Agm-Commer Bid	(53,691.60)	(55,999.23)	(52,372.38)	(52,135.60)	(31,245.22)	(234.06)
489115	Comm Rev Transp-Unbilled	(17,000.00)	4,000.00	6,000.00	10,000.00	(6,000.00)	12,000.00
489120	Rev Firm Transp Agreements - I	(183,596.28)	(224,092.18)	(222,062.93)	(231,705.67)	(166,223.37)	(20,870.66)
489125	Indust Rev Transp-Unbilled	(24,000.00)	28,000.00	9,000.00	28,000.00	(20,000.00)	37,000.00

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489130	Rev Firm Transp Agree - Other	(43,509.42)	(51,950.54)	(43,043.44)	(42,646.51)	(25,121.65)	8,463.74
489135	Other Rev Transp-Unbilled	(10,000.00)	(1,000.00)	6,000.00	8,000.00	(4,000.00)	12,000.00
489140	Rev Trnter Trans - Metered Pool	(5.00)	0.00	(5.00)	0.00	0.00	0.00
489160	Com Transp Gas Cost Recovery	0.00	(1,010.38)	(1,283.99)	(1,007.98)	2,291.97	(4,252.85)
489163	Com Transp AMRP	0.00	(6,592.60)	0.00	0.00	0.00	(27,645.93)
489170	Ind Transp Gas Cost Recovery	0.00	(53.01)	(48.83)	(38.18)	87.01	(200.17)
489173	Ind Transp AMRP	0.00	(26,084.40)	0.00	0.00	0.00	(124,844.95)
489183	Oth Transp AMRP	0.00	(6,089.15)	0.00	0.00	0.00	(24,203.39)
493040	Rent Land And Buildings-Affil	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)
495020	Sales Use Tax Collect Fee	(2,465.73)	(2,361.73)	(2,537.19)	(3,361.83)	(3,177.39)	(2,737.85)
495030	Gas Losses Damaged Lines	0.00	0.00	0.00	(2,441.82)	0.00	0.00
506000	Miscellaneous Steam Power Exp	0.00	0.00	0.00	0.00	622.34	566.48
513000	Maintenance of Electric Plant	0.00	61.99	0.00	0.00	1,697.89	26.61
553000	Other Pwr-Maint Genrating/Elec	0.00	0.00	0.00	0.00	38.47	0.00
555010	I/C Purchased Power	13,994,724.16	14,123,134.96	12,498,673.36	12,799,240.48	11,675,416.72	12,078,024.88
555060	Elec Other Power Supply	0.00	0.00	79,826.22	0.00	0.00	0.00
556000	System Control / Load Dispatch	2.60	0.24	0.84	0.00	298.48	0.00
560000	Operation Supervision/Engineer	(707.82)	5,520.82	2,250.23	2,432.72	2,586.57	2,855.16
561000	Load Dispatching	82,211.66	90,312.94	76,304.53	84,039.29	72,731.91	83,311.93
562000	Station Expenses	26.62	181.38	39.40	987.15	(881.95)	2,303.74
563000	Overhead Line Expenses	1,802.70	1,553.93	1,135.41	1,350.23	1,610.83	301.04
565855	Tran Elec By Oth - ED- Interco	1,394,495.04	1,413,937.00	1,178,410.79	1,214,871.90	1,059,875.34	1,074,887.94
566000	Miscellaneous Transmission Exp	(16,513.51)	26,871.54	20,744.11	16,593.29	18,848.73	19,132.85
567010	Rents - Interco - CGE	77.00	77.00	77.00	77.00	77.00	77.00
568000	Maintenance Super/Engineeri	823.70	2,019.92	1,789.44	1,655.55	1,830.53	2,134.66
569000	Maintenance of Structures	2,733.42	996.33	3,894.06	743.69	334.08	0.00
570000	Maint Of Station Equipment	4,817.20	8,424.58	8,233.19	4,370.01	8,690.76	4,769.35
571000	Maintenance Of Overhead Lines	4,488.84	4,609.12	6,631.64	5,044.94	20,405.15	37,196.88
573000	Maint of Misc Transmission Plant	3,761.30	254.87	290.66	314.72	0.00	0.00
580000	Ops Supv/Engr - Distr Sys	19,252.09	23,307.74	20,146.02	22,493.48	25,675.50	27,688.82
581000	Load Dispatch-Dist of Elec	10,038.77	13,837.82	15,040.67	15,522.17	15,434.63	13,205.93
582000	Station Exp-Distribution Sys	81.64	417.68	322.23	1,671.03	953.27	1,054.76
583000	Ovnd Line Exp-Distribution Sys	(43,126.67)	26,535.55	19,100.02	18,089.03	26,580.57	28,872.83
584000	UG Line Exp - Distribution Sys	(20,138.17)	10,275.56	9,003.58	9,422.79	10,549.98	17,389.61
585000	Street Lighting & Signal Systems	0.00	0.00	0.00	154.33	0.00	885.12
586000	Meter Expenses	2,395.18	17,834.41	58,095.11	(15,023.62)	11,919.58	382.50
587000	Customer Installations Expense	26,797.74	27,612.28	28,196.13	29,766.66	23,485.68	28,920.91
588000	Miscellaneous Distribution Exp	8,978.59	7,839.45	9,640.94	11,086.00	15,787.60	22,848.35
589010	Rents - Interco - CGE	41,244.00	41,244.00	41,244.00	41,244.00	41,244.00	41,244.00
590000	Maint Supv/Engr-Dist Sys	9,905.85	15,388.46	14,676.01	16,358.91	18,899.85	19,868.72
591000	Maintenance of Structures	3,128.05	2,747.26	3,900.77	1,039.74	4,869.97	1,899.77
592000	Maint Of Station Equipment	5,736.02	10,061.20	3,069.76	26,538.44	32,811.34	102,917.25
593000	Maintenance Of Overhead Lines	572,971.42	49,537.20	44,818.86	191,925.84	133,998.84	348,614.35

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594000	Maint Of Underground Line	13,960.89	18,270.62	13,465.33	14,120.28	14,726.77	6,597.38
595000	Maint Of Line Transformers	9,573.00	10,935.39	10,171.86	7,748.18	5,390.89	12,409.61
596000	Maint Of Street Lights/Signals	1,149.58	4,185.03	4,383.63	5,592.96	14,358.76	14,701.83
597000	Maintenance Of Meters	10,336.95	9,323.76	6,243.01	9,053.07	13,370.83	9,761.42
598000	Maint of Misc Distribution Plant	53,835.45	1,592.03	1,809.44	2,983.92	0.00	3,597.11
711000	Gas Boiler Labor	1,348.15	1,434.98	1,399.22	1,168.66	325.06	195.56
712000	Gas Production-Other Power Exp	404.25	1,328.25	1,392.93	720.72	36.96	161.70
717000	Liq Petro Gas Exp-Vapor Proc	7,122.83	5,289.69	5,320.85	4,188.49	5,975.80	7,460.01
728003	Liq Prop Gas Exp-Erlang/Consta	13,862.78	41,124.34	0.00	13,270.97	0.00	0.00
735000	Gas Misc Production Exp	3,713.42	3,367.06	50.73	1,106.16	65.62	167.55
742000	Maint Gas Production Equipment	1,736.27	1,348.34	1,295.03	938.43	859.07	1,186.99
801000	Natural Gas Field Line Purch	15,640,640.69	15,136,843.35	11,581,292.68	12,121,067.45	5,185,964.10	3,355,249.43
805000	Unrecovered Purchase Gas Adj	(4,198,749.65)	991,976.41	2,934,507.48	984,685.33	2,655,166.79	1,258,796.76
805200	Purchase Gas Cost Unbilled Rev	4,298,049.00	(791,318.00)	(1,910,798.00)	(849,288.00)	(2,025,630.00)	(1,456,984.00)
807000	Gas Purchased Expenses	33,005.57	21,086.86	21,364.25	21,388.99	24,884.66	29,028.17
807010	Gas Purchased Expenses - I/C	6,725.67	4,696.16	5,025.46	4,599.84	4,837.94	5,229.61
859000	Other Exp-Trans Sys Equip/Exp	(26,412.97)	0.00	0.00	0.00	162.05	0.00
870000	Distribution Sys Ops-Supvl/Engr	9,144.31	11,193.09	15,283.71	21,749.96	1,956.59	15,967.96
871000	Distribution Load Dispatching	6,173.00	6,089.43	5,238.09	5,508.89	5,809.10	6,131.13
874000	Mains And Services	69,255.19	96,593.31	82,189.24	85,183.64	137,010.27	96,744.55
875000	Measuring And Reg Stations-Gen	6,002.79	4,682.26	4,169.12	4,782.19	6,817.31	3,403.50
876000	Measuring & Reg Station-Indust	815.72	2,464.25	3,260.09	1,807.44	4,815.07	4,768.42
878000	Meter And House Regulator Exp	(9,500.80)	28,199.94	(12,648.82)	(75,984.84)	46,123.55	(140,439.73)
879000	Customer Installation Expenses	43,235.53	41,217.75	42,702.84	40,608.51	104,511.68	69,047.41
880000	Gas Distribution-Other Expense	135,216.71	66,239.53	67,005.16	94,436.20	28,300.40	53,314.12
881020	Rents Interco - Buildings	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881030	Rents Interco - Stores	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881040	Gas Dist -Rents Interco-Microw	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
881050	Gas Dist Rents I/C - Stores	0.00	0.00	0.00	0.00	0.00	0.00
885000	Maint Dist Sys Fac- Supvl/Engr	5,281.51	6,317.17	7,015.22	5,358.61	6,451.80	5,957.37
887000	Maintenance of Mains	123,347.23	79,486.14	51,279.78	53,146.76	75,774.23	66,461.68
889000	Maint-Meas/Reg Stn Equip-Gas	5,042.65	2,684.92	1,054.33	7,386.43	3,844.76	3,871.21
892000	Maintenance of Services	16,826.07	9,435.40	7,756.17	15,553.57	54,137.04	33,707.46
893000	Maint - Meters And House Regul	18,464.26	20,685.23	17,939.15	19,556.65	33,940.86	28,609.03
894000	Maint-Other Distribution Equip	(2,106.91)	(11,251.58)	7,470.44	(3,421.68)	1,159.97	(1,087.85)
901000	Supv Cust Bill / Collect	74,094.26	11,511.37	13,202.82	(12,063.76)	5,121.01	5,108.42
901090	Supvsn Cust Bill & Coll-Gas	9,286.66	9,045.80	9,228.06	9,495.02	0.00	0.00
902000	Meter Reading	74,423.93	67,714.10	64,219.73	62,999.08	137,389.50	122,963.97
902090	Billg Clnrs Meter Reading - Gas	45,366.31	46,757.88	44,035.96	42,962.53	0.00	0.00
903000	Cust Rec/Coll - Mktk Ops	206,103.22	163,328.64	172,558.72	244,357.76	289,593.18	330,771.39
903090	Marketing Operations - Gas	142,784.91	105,496.79	114,075.09	116,678.90	0.00	0.00
904000	Customer Accting - Uncoll Accounts Exp	1,238.66	(325.00)	(444.34)	1,902.72	(101.65)	442.13
904002	Cust Acctg-Loss On Sale-A/R	338,220.29	307,495.57	260,228.98	262,271.08	245,399.86	205,507.18

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904092	Loss On Sale of A/R Gas	179,288.88	165,126.64	138,106.45	136,538.94	0.00	0.00
905000	Cust Relins Bill/Coll	110,381.22	4,053.09	3,958.00	3,176.30	2,231.67	3,344.53
905090	Cust Relins Billg & Coll - Gas	48,258.30	1,410.27	1,144.33	463.74	0.00	0.00
907090	Marketing Cust Asst - Gas	5,643.30	4,530.82	0.00	0.00	0.00	0.00
908000	Corporate Planning Cust Asst	6,196.14	7,821.94	7,788.01	7,374.29	23,497.63	22,720.95
908090	Customer Assistanc - Gas	4,160.99	9,805.39	14,568.30	14,911.61	0.00	0.00
909000	Info/Instr Advs-Cmty Affair	0.00	0.00	0.00	0.00	183.71	2,275.17
910000	Misc Cust Serv And Info	36,763.34	26,209.03	18,136.18	24,803.69	52,593.00	52,077.85
910090	Misc Cust Serv and Info - Gas	24,065.85	17,023.04	12,156.77	16,403.78	0.00	0.00
911000	Supv-Marketing Operations	17,232.61	17,598.52	8,716.97	12,642.28	2,926.50	3,284.44
911090	Marketing Operations - Gas	4,368.89	6,593.03	2,942.42	4,516.66	0.00	0.00
912000	Energy Marketing - Electric	8.16	0.00	0.00	5.00	0.00	0.00
912090	Energy Marketing - Gas	5.65	0.00	0.00	3.50	0.00	0.00
913000	Advs Exp-Mrkting/Cust Relins	92.66	0.00	0.00	0.00	4,860.07	14,516.09
913090	Marketing/Customer Relins - Gas	64.05	0.00	0.00	0.00	0.00	0.00
916000	Miscellaneous Sales Exps	81,953.91	131,305.82	104,915.81	152,565.49	324,527.55	212,069.32
916090	Miscellaneous Sales Exps - Gas	197,548.25	323,623.80	296,381.89	381,057.00	0.00	0.00
920000	A/G Labor	262,767.09	210,728.86	244,600.49	373,073.87	427,112.10	551,337.95
920090	Admin & General Labor - Gas	114,033.83	191,003.43	227,027.44	304,390.11	0.00	0.00
921000	A/G Office Supplies and Exp	222,807.92	171,506.34	70,643.14	81,685.09	114,689.20	259,922.78
921090	Admin & Gen Off Suppl & Exp	119,418.17	113,782.39	53,896.97	50,972.94	0.00	0.00
922000	Duplicate Charges Credit	(2,362.44)	(45.83)	(72.39)	(1,239.63)	(100.10)	(697.20)
923000	Outside Services	109,926.13	40,757.83	101,866.55	99,421.71	133,500.95	221,679.64
923090	Special Services - Gas	36,790.52	32,464.59	67,118.73	52,911.63	0.00	0.00
924000	Property Insurance	0.00	0.00	0.00	0.00	91,862.00	49,000.00
925000	Injuries And Damages	30,402.07	(90,498.23)	22,382.87	18,862.61	26,659.89	107,601.37
925090	Injuries & Damages - Gas	(1,103.12)	97,375.35	43,970.96	(57,586.06)	0.00	0.00
925990	Genl Frng Benefits Frm PSI-Joint	0.00	0.00	0.00	0.00	136.96	0.00
926000	Employee Pension / Benefits	(314,343.24)	(5,765.74)	(5,173.55)	24,010.04	(75,533.40)	(10,846.30)
926090	Empl Pension & Benefits - Gas	46,531.97	240,836.96	233,269.85	195,754.70	0.00	0.00
926110	Employee Fringe Benefits Load	130,202.90	254,341.82	237,179.05	244,051.11	604,834.46	527,544.43
926140	Pension Cost Adj - Cr - Gas	4,719.00	4,719.00	0.00	0.00	0.00	0.00
928000	State Reg Comm Proceeding	31,671.21	31,671.21	31,671.21	31,671.21	50,131.74	50,131.72
928020	Fed Energy Reg Com Proceed	0.00	13,879.67	13,879.67	(117,379.33)	13,879.67	13,879.67
928090	State Reg Comm Proceeding - Gas	25,718.99	25,719.06	18,460.51	18,460.51	0.00	0.00
929000	Service Used Own Dept Cr	0.00	0.00	0.00	0.00	(15,943.40)	(11,899.55)
929010	Service Used Own Dept Cr - Electric	(6,187.60)	(4,984.59)	(6,641.96)	(5,880.15)	0.00	0.00
929030	Lobbying Overheads	(85.60)	(42.80)	(42.80)	(359.69)	(64.20)	(107.00)
929110	Service Used By Own Dept Cr -	(18,211.63)	(13,395.67)	(19,790.38)	(17,650.49)	0.00	0.00
929130	Lobbying Overheads - Gas	(20.00)	0.00	(85.60)	(42.80)	0.00	0.00
930000	General & Misc Media - Electric	13,547.32	10,370.99	2,418.74	8,647.35	0.00	0.00
930090	General & Misc Media - Gas	13,522.08	8,781.19	2,189.82	10,352.94	0.00	0.00
930100	General Advertising Expenses	0.00	0.00	0.00	0.00	3,591.95	4,809.61

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

Account Number	Description	December-04	January-05	February-05	March-05	April-05	May-05
930200	General Misc - Electric	18,984.54	304.32	2,318.91	15,299.39	0.00	0.00
930202	A/G Misc General Expense	0.00	0.00	0.00	0.00	55,175.84	16,970.93
930290	General Misc - Gas	13,469.22	6,783.44	3,720.76	15,918.63	0.00	0.00
931000	Rents	123,583.59	85,508.99	93,580.94	81,611.70	216,034.02	175,449.53
931090	Rents - Gas	88,823.04	100,035.24	98,467.97	95,664.76	0.00	0.00
931200	Rents - Interco	8,957.00	8,957.00	8,957.00	8,957.00	15,646.00	15,646.00
931290	Rents - Gas - Interco	6,689.00	6,689.00	6,689.00	6,689.00	0.00	0.00
935000	Maint of General Plant	38,324.24	16,433.37	20,094.59	24,267.56	29,008.89	38,487.71
935090	Maint of General Plant - Gas	26,479.35	12,601.02	16,560.09	27,721.52	0.00	0.00
		<u>(3,467,552.51)</u>	<u>(1,785,320.92)</u>	<u>(1,558,823.04)</u>	<u>(2,852,572.23)</u>	<u>(359,503.23)</u>	<u>(60,207.91)</u>

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

Account Number	Description	June-04	July-04	August-04	September-04	October-04	November-04	December-04	January-05
403200	Gas Depreciation Expense	625,127.19	628,474.71	632,183.77	672,582.06	651,595.21	651,207.23	655,331.25	654,492.15
404200	Amortization Limited Term Gas	67,279.53	67,279.50	67,422.44	67,440.59	67,440.60	67,863.73	68,171.58	73,441.88
408140	Kentucky Property Tax	130,500.00	130,500.00	130,500.00	(607,500.00)	130,500.00	130,500.00	209,826.88	196,017.00
408200	West Virginia Property Tax	2,500.00	2,500.00	2,500.00	(64,173.00)				2,500.00
408230	West Virginia License Tax	275.00							
408419	Social Security Taxes	41,681.44	41,765.52	47,311.73	42,870.78	47,654.16	39,842.90	40,932.95	49,468.12
408480	Indiana Highway Use		8.46	3,426.00		0.31			0.43
408500	Federal Hwy Use Tax								2,070.40
408520	Ohio Highway Use		41.16			17.44			138.92
408540	Kentucky Highway Use		658.07			805.55			160.40
409200	Federal Income Taxes	(264,339.00)	(380,055.00)	(239,940.00)	(1,796,817.00)	247,823.00	540,106.00	2,730,784.78	788,117.00
409240	Kentucky Income Taxes	(27,160.00)	(64,335.00)	(29,381.00)	(414,168.00)	108,467.00	463,996.00	(1,085,983.53)	262,726.00
409980	Taxes Alloc from Serv Co								
410410	Federal Income Tax	283,949.94	261,337.31	263,463.16	770,851.95	219,709.47	313,967.75	103,735.05	291,518.22
410420	State Income Tax	39,930.22	34,114.07	34,661.03	165,180.67	23,404.34	74,595.23	(110,705.29)	41,470.00
410512	Def FIT - Non-Cash Ovhd								(469.00)
410514	Def FIT - Plant Misc								(270.00)
410522	Def SIT - Plant Misc								(118.00)
410524	Taxes Alloc from Serv Co								(8.00)
410980	Federal Income Tax	(32,263.77)	(46,210.88)	(51,872.58)	1,271,571.95	(318,565.54)	(693,706.76)	1,252,837.92	(55,985.88)
411410	State Income Tax	(5,036.38)	(8,624.10)	(10,080.53)	330,363.29	(78,684.40)	(40,743.17)	55,928.42	(15,028.08)
411420	Amortization of ITC	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)	(6,382.00)	(4,020.00)	(6,379.00)	(6,382.00)
411980	Othr Inc - Misc Gas Jobbing Re	(667.00)	(100.00)	(50.00)	(117.00)	(717.00)	(217.00)	(300.00)	(200.00)
415100	Othr Inc - Rev Cust Prop -Thir	(1,800.00)		(2,160.00)	(2,520.00)		(1,440.00)	(1,080.00)	
415200	Othr Inc-Rev Renew Gas Serv Le	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415210	Othr Inc-Rev Inst Gas Serv Les	(390.00)	(180.00)	(315.00)	(315.00)	(205.00)	500.00	(500.00)	(500.00)
415300	Othr Inc-Rev Track Assoc CATV	(18,677.03)	(56,323.47)	(54,597.00)	(54,597.00)	(12,227.93)	(25,545.88)	(39,927.46)	(17,680.67)
416100	Gas Jobbing- Miscellaneous	(934.60)	602.61	1,432.28	209.64	(452.12)	669.42	4,929.24	(898.36)
416110	Gas Jobbing- Cust Prop Third Party	1,044.66	1,648.48	1,752.42	(984.61)	274.71	692.58	15.90	(2,846.40)
416150	Gas Jobbing- Lighting Pilot	(173.76)	81.38	31.25	35.40	143.74	23.02	24.58	38.94
416200	Gas Jobbing- Renew Serv 2		482.86	484.31	717.85	1,760.49	832.70	550.72	704.26
416210	Gas Jobbing- Install Serv 2		93.86		109.99	92.60			404.93
416300	Gas Jobbing- Placement CATV	8,027.96	7,808.94		852.34	10,773.84	8,602.71	8,592.25	9,991.12
426092	Sale of A/R Fees Gas	13,467.05	12,549.94	14,527.35	15,352.56	15,284.50	17,959.85	18,773.12	25,946.87
480400	Residential Sales Gas	(2,337,602.62)	(2,111,363.97)	(2,030,602.76)	(2,048,431.96)	(2,451,860.79)	(4,848,006.24)	(10,499,553.77)	(3,796,032.10)
480410	Residential Unbilled Gas	(14,000.00)	(69,000.00)	(36,000.00)	(78,000.00)	(975,000.00)	(2,350,000.00)	(3,882,000.00)	1,101,000.00
480603	Res DSM								(313,812.12)
480620	Res Gas Cost Recovery								(10,279,220.94)
480623	Res AMRP								(291,513.67)
481400	Commercial Sales Gas	(958,593.81)	(875,954.42)	(892,311.55)	(842,809.16)	(1,024,136.21)	(1,921,247.92)	(4,132,989.19)	(1,280,417.32)
481410	Commercial Unbilled Gas	97,000.00	(55,000.00)	(12,000.00)	(31,000.00)	(304,000.00)	(674,000.00)	(1,423,000.00)	282,000.00

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

Account Number	Description	June-04	July-04	August-04	September-04	October-04	November-04	December-04	January-05
481450	Industrial Sales Gas	(91,535.96)	(74,119.40)	(354,600.78)	(169,803.10)	(165,883.83)	(284,842.15)	(553,837.99)	(184,851.88)
481460	Industrial Unbilled Gas	20,000.00	9,000.00	(42,000.00)	(1,000.00)	(64,000.00)	(47,000.00)	(199,000.00)	(44,000.00)
481603	Com DSM								(9,794.50)
481620	Com Gas Cost Recovery								(4,394,015.07)
481623	Com AMRP								(92,998.65)
481660	Ind Gas Cost Recovery								(672,804.69)
481663	Ind AMRP								(3,467.86)
482400	Public St & Hgwy Lighting Gas	(200.68)	57.51	(69.67)	(68.59)	(68.48)	(82.68)	(84.72)	(12.90)
482450	Other Sales To Pub Authority Gas	(126,950.38)	(87,765.04)	(88,013.01)	(89,762.91)	(128,149.74)	(307,100.73)	(695,573.58)	(216,912.88)
482460	Other Sales To Pub Auth Unbill	10,000.00	(13,000.00)	4,000.00	(32,000.00)	(73,000.00)	(143,000.00)	(241,000.00)	22,000.00
482620	SI Gas Cost Recovery								(44.86)
482623	SI AMRP								(28.66)
482653	OPA DSM								(17.18)
482660	OPA Gas Cost Recovery								(793,356.28)
482663	OPA AMRP								(4,889.82)
484400	Inter Departmental Sales Gas	(403.07)	(354.01)	(460.99)	(211.63)	(1,195.43)	(4,423.33)	(8,624.33)	(7,025.63)
487000	Late Payment Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
488010	Misc Service Revenue	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)	(15.00)
488020	Misc Rev Reconn Charges Gas	(1,414.50)	(1,387.50)	(1,350.00)	(1,387.50)	(1,980.00)	(1,137.00)	(721.50)	(507.00)
488030	Misc Gas Rev Erlanger Gas Plt	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)	(29,889.00)	(310,967.00)	(36,595.00)
488040	Misc Rev Cust Diversn Exp Gas	(1,111.00)	(940.50)	(770.00)	(892.25)	(836.00)	(691.56)	(753.50)	(698.50)
488060	Misc Rev Bad Check Charge	(3,766.98)	(3,824.91)	(3,482.27)	(3,879.73)	(3,810.64)	(4,475.43)	(4,588.67)	7,665.47
489000	Rev Transp Gas of Others	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489010	Rev Transp of Gas - Assoc Co								(13,044.31)
489023	Transp AMRP								(11,917.30)
489040	Rev Transp Gas - Fuel Oil Repl	(84,820.59)	(77,139.95)	(87,830.64)	(85,521.59)	(100,847.69)	(84,734.10)	(122,335.47)	(111,917.30)
489110	Rev Firm Transp Agreements - C	(15,432.90)	(15,422.59)	(16,693.17)	(16,885.86)	(23,148.31)	(33,714.33)	(53,691.60)	(55,999.23)
489115	Comm Rev Transp-Unbilled	4,000.00	(3,000.00)	0.00	0.00	(5,000.00)	(6,000.00)	(17,000.00)	4,000.00
489120	Rev Firm Transp Agreements - I	(125,097.22)	(114,512.65)	(124,933.72)	(126,977.52)	(156,473.84)	(210,975.23)	(183,596.28)	(224,092.18)
489125	Ind Rev Transp-Unbilled	(3,000.00)	0.00	3,000.00	(11,000.00)	(22,000.00)	(22,000.00)	(24,000.00)	28,000.00
489130	Rev Firm Transp Agree - Other	(5,962.48)	(5,561.53)	(5,622.30)	(6,282.64)	(16,745.07)	(29,171.76)	(43,509.42)	(51,950.54)
489135	Other Rev Transp-Unbilled	1,000.00	2,000.00	0.00	(3,000.00)	0.00	(11,000.00)	(10,000.00)	(1,000.00)
489140	Rev Inter Trans - Metered Pool		(10.00)			(5.00)	(5.00)	(5.00)	
489160	Com Transp Gas Cost Recovery								(1,010.38)
489163	Com Transp AMRP								(6,592.60)
489170	Ind Transp Gas Cost Recovery								(53.01)
489173	Ind Transp AMRP								(26,084.40)
489183	Oth Transp AMRP								(6,089.15)
493040	Rent Land & Buildings - Assoc	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)	(2,848.00)
495020	Sales Use Tax Collect Fee	4,942.46	338.41	(177.43)	(3,974.36)	(1,672.20)	(4,091.13)	(2,465.73)	(2,361.73)
495030	Gas Losses Damaged Lines								
711000	Gas Boiler Labor	36.95	48.91	46.10	64.81	229.18	367.42	1,348.15	1,434.98
712000	Gas Production - Other Expense	80.85	99.33	12.32	87.01	99.35	447.37	404.25	1,328.25

THE UNION LIGHT, HEAT AND POWER COMPANY
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 TRIAL BALANCE
 GAS OPERATIONS INCOME STATEMENT
 JUNE 30, 2004 THROUGH MAY 31, 2005

Account Number	Description	June-04	July-04	August-04	September-04	October-04	November-04	December-04	January-05
717000	Liquid Petroleum Gas Expense	4,706.91	6,580.42	7,709.38	4,970.72	5,845.28	5,428.30	7,122.83	5,289.69
728003	Liq Prop Gas Exp-Erlang/Consta		392.44	(67,244.89)	71.20	283.75	199.64	13,862.78	41,124.94
735000	Gas Miscellaneous Prod Expense		171.36	598.02	1,448.83	2,637.71	357.69	3,713.42	3,367.06
742000	Maint Production Equipme	1,573,390.52	1,524,597.77	1,511,247.59	1,455,906.63	2,834,043.75	7,987,422.52	15,640,640.69	15,136,843.35
801000	Natural Gas Field Line Purchas	60,289.50	219,388.89	305,487.64	115,419.70	(951,616.38)	(3,236,088.37)	(4,198,749.65)	991,976.41
805000	Unrecovered Purch Gas Adjustme	(212,062.00)	39,556.00	7,199.00	34,985.00	983,637.00	2,393,220.00	4,298,049.00	(791,318.00)
805200	Purchase Gas Cost Unbilled Rev	17,812.95	19,533.27	16,565.34	19,131.77	18,960.13	30,473.80	33,005.57	21,086.86
807000	Gas Purchased Expenses	4,962.99	4,822.91	5,228.27	5,153.52	5,822.85	5,929.43	6,725.67	4,696.16
807010	Gas Purchased Expenses - Inter							(26,412.97)	
859000	Other Expenses	9,125.59	7,874.14	10,272.68	10,050.11	9,519.62	10,059.05	9,144.31	11,193.09
870000	Dist Supervision & Engineering	4,687.23	3,525.06	3,788.91	4,747.72	6,561.75	5,110.02	6,173.00	6,089.43
871000	Distribution Load Dispatching	55,654.81	60,368.20	77,671.98	61,981.42	63,636.64	70,056.38	69,255.19	96,593.31
874000	Mains And Services	3,571.45	3,071.02	4,297.02	9,987.92	6,852.92	3,905.20	6,002.79	4,682.26
875000	Measuring & Reg Stations - Gen	681.12	616.37	740.47	913.54	973.31	1,416.59	815.72	2,464.25
876000	Measuring & Reg Stations - Ind	(19,797.30)	41,543.47	(79,820.14)	(6,583.99)	(68,124.62)	(70,123.18)	(9,500.80)	28,199.94
878000	Meter And House Regulators	43,049.29	80,502.78	50,628.89	42,144.16	41,852.42	45,085.77	43,235.53	41,217.75
879000	Customer Installations	51,167.30	79,876.42	61,073.17	53,353.14	62,508.34	54,817.95	135,216.71	66,239.53
880000	Gas Distribution Other Expense	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00	13,599.00
881020	Rents Interco - Buildings	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00	8,278.00
881030	Rents Interco - Stores	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00	10,425.00
881040	Rents Interco - Microwave	5,603.53	4,766.53	5,297.00	6,026.66	5,437.30	5,500.24	5,281.51	6,317.17
885000	Maint- Supervision & Engineeri	76,926.42	66,142.69	29,293.27	59,838.95	52,219.26	59,206.87	123,347.23	79,486.14
887000	Maintenance of Mains	2,109.17	2,640.12	8,777.13	4,390.67	9,089.89	3,618.23	5,042.65	2,684.92
892000	Maint- Measuring & Reg Stat	33,451.27	34,853.01	34,389.30	26,453.63	23,594.27	12,327.01	16,826.07	9,435.40
893000	Maintenance of Services	18,937.50	20,277.62	23,712.35	23,164.10	24,757.62	14,490.72	18,464.26	20,685.23
894000	Maint - Other Distribution Equ	4,213.95	(67,192.46)	(5,214.32)	4,306.71	(3,052.29)	2,649.90	(2,106.91)	(11,251.58)
901090	Supvn Cust Bill & Coll	7,096.86	8,738.50	7,998.41	7,985.48	9,269.01	7,599.26	9,286.66	8,045.80
902090	Billg Clms Meter Reading	48,308.54	46,011.81	48,041.37	47,787.82	47,841.96	46,634.32	45,366.31	46,757.88
903090	Marketing Operations	99,363.71	115,885.10	106,135.53	114,607.73	138,949.65	238,692.97	142,784.91	105,496.79
904092	Loss On Sale of A/R Gas	87,103.53	90,900.29	(12,371.05)	83,498.21	80,477.79	111,451.69	179,288.88	165,126.64
905090	Cust Reilns Billg & Coll		365.43	328.41	377.73	515.41	444.93	48,256.30	1,410.27
907090	Marketing Cust Asst	5,217.79	5,412.61	6,320.02	8,719.66	8,320.90	6,420.91	5,643.30	4,530.82
908090	Customer Assistant	5,665.66	5,490.33	5,574.55	6,278.25	6,079.88	5,672.29	4,160.99	9,805.39
909090	Community Affairs								
910090	Misc Cust Serv And Info	13,818.58	10,679.68	15,432.21	13,725.61	13,825.29	16,822.49	24,065.85	17,023.04
911090	Marketing Operations	3,863.03	2,583.03	2,892.86	3,420.06	3,556.54	4,001.85	4,366.89	6,593.03
912090	Energy Marketing	6.63	10.52		6.81	5.18	7.44	5.65	
913090	Marketing/Customer Reilns	2,474.05	3,207.75	0.00		1.42	3,215.50	64.05	
916090	Miscellaneous Sales Exps	35,922.24	31,059.80	28,556.46	30,598.75	42,143.79	(541,250.26)	197,548.25	323,623.80
920090	Admin & General Labor	146,461.64	189,878.71	264,245.56	196,987.58	212,074.18	170,104.23	114,033.83	191,003.43
921090	Admin & Gen off Suppl & Exp	44,294.85	47,288.84	53,078.65	29,047.24	31,478.19	55,420.30	119,418.17	113,782.39
923090	Special Services	235,613.74	43,166.19	60,973.51	31,377.95	70,978.54	77,903.22	36,790.52	32,464.59

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Account Number	Description	February-05	March-05	April-05	May-05
403200	Gas Depreciation Expense	657,969.14	660,733.00	666,762.00	674,129.00
404200	Amortization Limited Term Gas	72,756.51	72,669.00	85,982.00	80,840.00
408140	Kentucky Property Tax	196,017.00	196,017.00	196,017.00	196,017.00
408200	West Virginia Property Tax	2,500.00	2,500.00	2,500.00	2,500.00
408230	West Virginia License Tax	46,600.63	46,317.00	54,127.00	32,076.00
408419	Social Security Taxes		0.00	77.00	0.00
408480	Indiana Highway Use		0.00	0.00	0.00
408500	Federal Hwy Use Tax		0.00	27.00	0.00
408520	Ohio Highway Use		0.00	594.00	0.00
408540	Kentucky Highway Use		0.00	3,806,087.00	2,847,915.00
409200	Federal Income Taxes	725,131.00	1,872,340.00	3,806,087.00	2,847,915.00
409240	Kentucky Income Taxes	299,032.00	382,710.00	1,053,768.00	892,360.00
409980	Taxes Alloc from Serv Co		0.00	0.00	0.00
410410	Federal Income Tax	29,518.01	(926,672.00)	(4,224,378.00)	4,724,003.00
410420	State Income Tax	(25,927.34)	(282,741.00)	(101,932.00)	152,423.00
410512	Def FIT - Non-Cash Ovhd	(469.00)	(492.00)	0.00	0.00
410514	Def FIT - Plant Misc	(270.00)	(281.00)	0.00	0.00
410522	Def SIT - Non-Cash Ovhd	(118.00)	(64.00)	0.00	0.00
410524	Def SIT - Plant Misc	(8.00)	19.00	0.00	0.00
410980	Taxes Alloc from Serv Co		0.00	0.00	0.00
411410	Federal Income Tax	(52,275.08)	2,730.00	(35,415.00)	49,621.00
411420	State Income Tax	(14,071.56)	1,23.00	(9,543.00)	10,087.00
411430	Amortization of ITC	(6,382.00)	0.00	(12,764.00)	0.00
411980	Taxes Alloc from Serv Co		0.00	0.00	0.00
415100	Other Inc - Misc Gas Jobbing Re	(317.00)	(200.00)	0.00	0.00
415110	Other Inc - Rev Cust Prop -Thir	96.89	(1,675.00)	(525.00)	(1,575.00)
415200	Other Inc-Rev Renew Gas Serv Le	0.00	(230.00)	0.00	0.00
415210	Other Inc-Rev Inst Gas Serv Les		(2,585.00)	0.00	0.00
415300	Other Inc-Rev Track Assoc CATV	(58,713.68)	(67,402.00)	(7,278.00)	1,566.00
416100	Gas Jobbing- Miscellaneous	757.87	(865.00)	23.00	93.00
416110	Gas Jobbing- Cust Prop Third Party	(323.77)	439.00	427.00	1,566.00
416150	Gas Jobbing- Lighting Pilot	54.07	47.00	23.00	93.00
416200	Gas Jobbing- Renew Serv 2	(8.97)	1,224.00	0.00	0.00
416300	Gas Jobbing- Placement CATV	4,450.15	965.00	115.00	510.00
426092	Sale of A/R Fees Gas	19,910.27	29,848.00	0.00	0.00
480400	Residential Sales Gas	32,234.50	35,687.00	0.00	0.00
480603	Res DSM	(3,576,024.39)	(3,321,997.00)	(1,691,272.00)	(1,439,975.00)
480620	Res Gas Cost Recovery	1,918,000.00	742,000.00	1,886,000.00	1,175,000.00
480623	Res AMRP	(287,086.76)	(368,450.00)	(202,468.00)	(113,638.00)
481400	Commercial Sales Gas	(9,127,531.39)	(8,287,922.00)	(5,393,212.00)	(2,945,585.00)
481410	Commercial Unbilled Gas	(1,223,896.24)	(1,109,184.00)	(620,493.00)	(413,532.00)
		530,000.00	443,000.00	525,000.00	526,000.00

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Account Number	Description	February-05	March-05	April-05	May-05
481450	Industrial Sales Gas	(188,174.65)	(171,933.00)	(111,721.00)	(98,266.00)
481460	Industrial Unbilled Gas	95,000.00	38,000.00	74,000.00	89,000.00
481603	Com DSM	(9,280.76)	(12,594.00)	(6,946.00)	(4,297.00)
481620	Com Gas Cost Recovery	(4,036,633.31)	(3,594,623.00)	(2,181,531.00)	(1,236,558.00)
481623	Com AMRP	(93,162.61)	(94,679.00)	(93,520.00)	(92,552.00)
481660	Ind Gas Cost Recovery	(655,336.40)	(598,287.00)	(416,748.00)	(290,720.00)
481663	Ind AMRP	(3,396.00)	(3,454.00)	(3,498.00)	(3,441.00)
482400	Public St & Hgwy Lighting Gas	(25.19)	(26.00)	(25.00)	(25.00)
482450	Other Sales To Pub Authority Gas	(190,295.63)	(180,456.00)	(61,620.00)	(62,269.00)
482460	Other Sales To Pub Auth Unbill	134,000.00	24,000.00	188,000.00	97,000.00
482620	SI Gas Cost Recovery	(35.52)	(40.00)	(39.00)	(40.00)
482623	SI AMRP	(14.33)	(14.00)	0.00	0.00
482653	OPA DSM	(14.37)	(13.00)	(15.00)	(4.00)
482660	OPA Gas Cost Recovery	(664,354.54)	(630,861.00)	(438,293.00)	(227,461.00)
482663	OPA AMRP	(5,567.32)	(5,505.00)	(5,463.00)	(5,434.00)
484400	Inter Departmental Sales Gas	(10,556.77)	(8,731.00)	(5,704.00)	(2,980.00)
487000	Late Payment Charge	0.00	0.00	0.00	0.00
488010	Misc Service Revenue	(15.00)	(15.00)	(15.00)	(15.00)
488020	Misc Rev Reconn Charges Gas	(427.50)	(659.00)	(887.00)	(759.00)
488030	Misc Gas Rev Erlanger Gas Pit	(36,595.00)	(36,595.00)	(36,595.00)	(36,595.00)
488040	Misc Rev Cust Diversn Exp Gas	(150.24)	(98.00)	0.00	0.00
488060	Misc Rev Bad Check Charge	(533.50)	(539.00)	(1,045.00)	(1,023.00)
489000	Rev Transp Gas of Others	(2,726.38)	(4,331.00)	(87,638.00)	(40,808.00)
489010	Rev Transp of Gas - Assoc Co	(54,828.00)	(54,828.00)	(54,828.00)	(54,828.00)
489023	Transp AMRP	0.00	0.00	0.00	(57,039.00)
489040	Rev Transp Gas - Fuel Oil Repl	(92,455.42)	(97,133.00)	0.00	0.00
489110	Rev Firm Transp Agreements - C	(52,372.38)	(52,136.00)	(31,245.00)	(234.00)
489115	Comm Rev Transp-Unbilled	6,000.00	10,000.00	(6,000.00)	12,000.00
489120	Rev Firm Transp Agreements - I	(222,062.93)	(231,706.00)	(166,223.00)	(20,871.00)
489125	Ind Rev Transp-Unbilled	9,000.00	28,000.00	(20,000.00)	37,000.00
489130	Rev Firm Transp Agree - Other	(43,043.44)	(42,647.00)	(25,122.00)	8,464.00
489135	Other Rev Transp-Unbilled	6,000.00	8,000.00	(4,000.00)	12,000.00
489140	Rev Tnter Trans - Metered Pool	(5.00)	0.00	0.00	0.00
489160	Com Transp Gas Cost Recovery	(1,283.99)	(1,008.00)	2,292.00	(4,253.00)
489163	Com Transp AMRP	(48.83)	0.00	0.00	(27,646.00)
489170	Ind Transp Gas Cost Recovery	0.00	(38.00)	87.00	(200.00)
489173	Ind Transp AMRP	0.00	0.00	0.00	(124,845.00)
489183	Oth Transp AMRP	(2,848.00)	0.00	0.00	(24,203.00)
493040	Rent Land & Buildings - Assoc	(2,537.19)	(3,362.00)	(2,848.00)	(2,848.00)
495020	Sales Use Tax Collect Fee	0.00	0.00	0.00	0.00
495030	Gas Losses Damaged Lines	1,399.22	1,169.00	325.00	196.00
711000	Gas Boiler Labor	1,392.93	721.00	37.00	162.00
712000	Gas Production - Other Expense				

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Account Number	Description	February-05	March-05	April-05	May-05
717000	Liquid Petroleum Gas Expense	5,320.85	4,188.00	5,976.00	7,460.00
728003	Liq Prop Gas Exp-Erlang/Consta		13,271.00	0.00	0.00
735000	Gas Miscellaneous Prod Expense	50.73	1,106.00	66.00	168.00
742000	Maint Production Equipme	1,295.03	938.00	859.00	1,187.00
801000	Natural Gas Field Line Purchas	11,581,292.68	12,121,067.00	5,185,964.00	3,355,249.00
805000	Unrecovered Purch Gas Adjustme	2,934,507.48	984,685.00	2,655,167.00	1,258,797.00
805200	Purchase Gas Cost Unbilled Rev	(1,910,798.00)	(949,288.00)	(2,025,630.00)	(1,456,984.00)
807000	Gas Purchased Expenses	21,364.25	21,389.00	24,885.00	29,028.00
807010	Gas Purchased Expenses - Inter	5,025.46	4,600.00	4,838.00	5,230.00
859000	Other Expenses		0.00	162.00	0.00
870000	Dist Supervision & Engineering	15,283.71	21,750.00	1,957.00	15,968.00
871000	Distribution Load Dispatching	5,238.09	5,509.00	5,809.00	6,131.00
874000	Mains And Services	82,189.24	85,184.00	137,011.00	96,745.00
875000	Measuring & Reg Stations - Gen	4,169.12	4,782.00	6,817.00	3,404.00
876000	Measuring & Reg Stations - Ind	3,260.09	1,807.00	4,815.00	4,768.00
878000	Meter And House Regulators	(12,648.82)	(75,985.00)	46,123.00	(140,440.00)
879000	Customer Installations	42,702.84	40,609.00	104,512.00	69,047.00
880000	Gas Distribution Other Expense	67,005.16	94,436.00	28,300.00	53,314.00
881020	Rents Interco - Buildings	13,599.00	13,599.00	13,599.00	13,599.00
881030	Rents Interco - Stores	8,278.00	8,278.00	8,278.00	8,278.00
881040	Rents Interco - Microwave	10,425.00	10,425.00	10,425.00	10,425.00
885000	Maint- Supervision & Engineeri	7,015.22	5,359.00	6,452.00	5,957.00
887000	Maintenance of Mains	51,279.78	53,147.00	75,774.00	66,462.00
889000	Maint- Measuring & Reg Stat	1,054.33	7,386.00	3,845.00	3,871.00
892000	Maintenance of Services	7,756.17	15,554.00	54,137.00	33,707.00
893000	Maintenance of Meters & House	17,939.15	19,557.00	33,940.00	28,609.00
894000	Maint - Other Distribution Equ	7,470.44	(3,422.00)	1,160.00	(1,088.00)
901090	Supvn Cust Bill & Coll	9,228.06	9,495.00	2,107.00	2,101.00
902090	Billg Cltns Meter Reading	44,035.96	42,963.00	43,798.00	37,739.00
903090	Marketing Operations	114,075.09	116,679.00	126,328.00	104,464.00
904092	Loss On Sale of AVR Gas	138,106.45	136,539.00	(1,952.00)	0.00
905090	Cust Retlms Billg & Coll	1,144.33	464.00	918.00	1,376.00
907090	Marketing Cust Asst		0.00	0.00	0.00
908090	Customer Assistanc	14,568.30	14,912.00	13,946.00	13,958.00
909090	Community Affairs		0.00	76.00	937.00
910090	Misc Cust Serv And Info	12,156.77	16,404.00	21,700.00	21,213.00
911090	Marketing Operations	2,942.42	4,517.00	617.00	786.00
912090	Energy Marketing		4.00	0.00	0.00
913090	Marketing/Customer Retlms		0.00	1,999.00	5,972.00
916090	Miscellaneous Sales Exps	296,381.89	381,057.00	209,430.00	0.00
920090	Admin & General Labor	227,027.44	304,390.00	249,580.00	239,984.00
921090	Admin & Gen off Suppl & Exp	53,896.97	50,973.00	55,347.00	69,062.00
923090	Special Services	67,118.73	52,912.00	51,186.00	91,453.00

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Account Number	Description	February-05	March-05	April-05	May-05
924090	Property Insurance	0.00	0.00	13,691.00	0.00
925090	Injuries & Damages	43,970.96	(57,586.00)	12,501.00	42,086.00
926090	Empl Pension & Benefits	233,269.85	228,755.00	283,414.00	237,264.00
926140	Pension Cost Adj - Cr		0.00	(4,011.00)	(4,840.00)
928090	State Reg Comm Proceeding	18,460.51	18,461.00	22,352.00	19,433.00
928002	State Reg Comm Proceeding	(19,790.38)	0.00	0.00	0.00
929110	Service Used By Own Dept Cr	(85.60)	(17,650.00)	0.00	0.00
929130	Lobbying Overheads	(65.60)	(43.00)	0.00	0.00
930090	General & Misc Media	2,189.82	10,353.00	20,349.00	8,076.00
930290	General Misc	3,720.76	15,919.00	1,478.00	1,980.00
931090	Rentis	98,467.97	95,665.00	67,912.00	70,568.00
931290	Rentis - Interco	6,689.00	6,689.00	6,689.00	6,689.00
935090	Maint of General Plant	16,560.09	27,722.00	11,851.00	12,247.00
427010	Interest Expense on Long Term Debt	0.00	0.00	244,226.00	244,226.00
427080	Int on Debt- 7 875 Deb 9/15/09	63,171.00	63,171.00	0.00	0.00
427250	Int on Debt - 6 5 Debentures	52,141.00	52,141.00	0.00	0.00
427340	Int on Debt - Unscd Debtrts 7	46,024.00	46,024.00	0.00	0.00
427400	Int Exp 5 0 Deb 12/15/14	82,891.00	82,891.00	0.00	0.00
428080	Dbt Disc&Exp-7 875 Deb 9/15/09	907.00	907.00	0.00	0.00
428100	Loss Reaquired Debt- 10 25 6-0	1,575.00	1,575.00	0.00	0.00
428110	Loss Reaquired Debt- 10 25 11-	1,503.00	1,503.00	0.00	0.00
428130	Loss Reaquired Debt- 9 5 12-01	1,512.00	1,512.00	0.00	0.00
428250	Debt Disc & Exp-6 5 Db Due 4/	1,236.00	1,236.00	0.00	0.00
428260	Debt Disc & Exp-6 5 Db Treas	(1,441.00)	(1,441.00)	0.00	0.00
428400	Dbt Disc&Exp 5 0 Deb 12/15/14	3,160.00	3,160.00	0.00	0.00
428770	Debt Disc & Exp-7 65 Ser 7-15	395.00	395.00	0.00	0.00
428780	Debt Disc & Exp-7 65 Hdg 7-20	1,217.00	1,217.00	0.00	0.00
428920	Loss on Reaquired 9 7 Ser 07-0	2,687.00	2,687.00	0.00	0.00
430500	Interest Expense - Cinergy Ser	115.00	0.00	0.00	0.00
430800	Interest Expense - Cinergy Cor	189.00	0.00	0.00	0.00
431020	Interest- Customer Service Dep	8,148.00	9,104.00	8,812.00	9,194.00
431070	Interest- Refunds - Adjustment	47.00	0.00	45.00	154.00
431130	Interest Expense-Capital Lease	19,745.00	19,572.00	19,397.00	19,221.00
431550	Interest Assigned From Service	(2,662.00)	(2,015.00)	(1,099.00)	(2,470.00)
431910	Other Interest Expense	0.00	78.00	0.00	0.00
432001	AFUDC Debt - gas	(2,831.75)	(2,830.75)	(2,830.75)	(2,830.75)
	Net Income	(1,608,068.10)	(1,543,149.75)	67,949.25	8,729,819.25

**Attorney General First Set Data Requests
ULH&P Case No. 2005-00042
Date Received: April 6, 2005
Response Due Date: April 19, 2005
Supplemental Updated Response: July 18, 2005**

AG-DR-01-197 Supplemental Updated

REQUEST:

197. Please provide, by specific expense component and in total, the actual expenses incurred for the current case through 3/31/05. Continue to update this response once additional actual monthly expenses become available.

RESPONSE:

See Attachment AG-DR-01-197 which has been updated through May 31, 2005.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

Document/ Journal Entry No.	Description	Consultants										Total												
		Legal	Depreciation Study	Rate of Return	Market Base Rate Research	Credit Quality	Taxes	Other Consultants	Legal Notices	Publish	Transport/ Lodging/Meals		Transcript Expenses	Misc.										
		232.38																						
3681262000	Out-of-pocket expenses - A. Schafer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	
9166952000	Out-of-pocket expenses - J. Finnigan																							70.08
3678062000	AT&T Teleconference Services																							69.21
6770262000	Stoll, Keenon & Park, LLC																							69.21
																								232.38
Total May 2005		740.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.21	890.20
Total Actual Costs to Date		5,480.88	22,856.59	38,116.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448.31	68,121.31
Total ULH&P Rate Case Projected Costs		25,000.00	15,000.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	195,000.00

J:\ULH&P Gas Case 2005\Rate Case Expense - ULH&P Gas.xls\Rate Case Exp. Analysis

KyPSC Staff Third Set Data Requests
ULH&P Case No. 2005-00042
Date Received: May 10, 2005
Response Due Date: May 24, 2005
Supplemental Response Date: July 18, 2005

KyPSC-DR-03-006 Supplemental

REQUEST:

6. Pursuant to KRS 278.192(2)(b), ULH&P shall file by July 15, 2005 the actual results for the estimated months of the base period in this rate case. In addition to the actual results ULH&P will be filing, provide, at the time, the following analyses:
- a. Compare the February 25, 2005 base period (“estimated base period”) balance sheet with the actual results for the base period (“actual base period”) balance sheet. For each account where the percentage change is greater than 10 percent, positive or negative, provide a detailed explanation of the reason(s) for the change. Use Schedule B-8 as a format for this analysis.
 - b. Compare the actual base period balance sheet with the calendar year 2004 balance sheet. For each account where the percentage change is greater than 10 percent, positive or negative, provide a detailed explanation of the reason(s) for the change. Use Schedule B-8 as a format for this analysis.
 - c. Compare the estimated base period income statement with the actual base period income statement. For each account where the percentage change is greater than 10 percent, positive or negative, provide a detailed explanation of the reason(s) for the change. Use Schedule I-1 as a format for this analysis.
 - d. Compare the actual base period income statement with the calendar year 2004 income statement. For each amount where the percentage change is greater than 10 percent, positive or negative, provide a detailed explanation of the reason(s) for the change. Use Schedule I-1 as a format for this analysis.

RESPONSE:

- a. See Attachment KyStaff-DR-03-006 Supplemental (a).
- b. See Attachment KyStaff-DR-03-006 Supplemental (b).
- c. See Attachment KyStaff-DR-03-006 Supplemental (c) & (d).
The following is a comparison of the estimated base period income statement with actual base period income statement:

General:

- Explanations are keyed to "LINE NO." in file "Ky Staff-DR-03-006 c&d.xls", which is a detailed version of tab "SCH11".
- Refer to the shaded columns on the spreadsheet for the amounts mentioned below.
- "Financing and income tax" data in projected periods were only calculated for consolidated ULHP in Cinergy's forecasting model. Income tax was estimated in this analysis to provide amounts for the "electric generation" acquisition.

Overview:

Most variances resulted from the planned transfer of the electric generation plants from CGE.

7a – \$3.2 million increase in "Depreciation and Amortization"

- \$3.1 million is from the electric generation acquisition.

8a – \$0.5 million increase in "non-income taxes"

- \$0.6 million is from the electric generation acquisition. \$0.5 million is property tax, and \$0.1 million is payroll tax.

13a and 33a – "Utility income taxes" and "Income taxes – non-utility" variances need to be analyzed on a net basis, due to a \$8.6 million accounting error in April and May 2005 actuals. The error was a misclassification between utility and non-utility taxes; however total income taxes were correct. The error was corrected in June 2005. The error was reflected on schedule E-1 for the impact on gas operations. The net variance is an increase in "Income taxes" of \$3.9 million.

- \$1.3 million is from the electric generation acquisition.
- The remainder of the variance is due to the difference in the net income before income tax between the estimated base period and the actual base period.

18, 21 and 26 – These non-utility income and expense lines were budgeted on a net basis in the estimated base period. The net variance is an increase in revenues of \$1.2 million.

- \$0.6 million increase due to the estimated base period includes the interest income in line 18, but actuals are recorded in line 19.
- \$0.2 million increase due to the timing of rental revenues in the estimated budget.
- \$0.3 million increase due to the variance in the discount expense related to the sale of receivable facility.

19 – \$1.1 million decrease in "Interest and Dividend Income"

- \$0.6 million decrease due to the estimated base period includes the interest income in line 18, but actuals are recorded in line 19.
- \$0.3 million decrease due to the variance in the interest income related to the receivable associated with the unconsolidated subsidiary receivable relating to the sale of the accounts receivable facility.
- \$0.2 million decrease relates to the model logic related to the cash funding. The model calculates interest income on any "cash and cash equivalents." In the

estimated base period "cash and cash equivalents" were taken to zero based on the cash need of ULH&P. The model either shows an amount in "cash and equivalent" or "short term debt", while the other is zero. This depends on the company's net short term cash position.

20 – \$0.1 million decrease in "Allowance for funds used during construction-Equity"

- Difference in estimated and actual base period allocation of AFUDC between equity and debt.

22 - \$.009 million increase in gain on disposition of property.

- Estimated base period did not assume any gain on disposition of property.

37 – \$1.4 million increase in "Interest on long term debt"

- From the electric generation acquisition

42 – \$0.7 million increase in "Other interest expense"

- "Short term debt" on the balance sheet is higher in the estimated base periods due to cash requirements. Interest on short term debt is likewise higher.

43 – \$0.227 million increase in "Allowance for borrowed funds used during construction"

- \$0.180 million is from the electric generation acquisition
- Remainder due to difference in estimated and actual base period allocation of AFUDC between debt and equity.

d. See Attachment KyStaff-DR-03-006 Supplemental (c) & (d).

The following is a comparison of the actual base period with the calendar year 2004 income statement:

General:

- Explanations are keyed to "LINE NO." in file "Ky Staff-DR-03-006 c&d.xls", which is a detailed version of tab "SCH11". Refer to the shaded columns on the spreadsheet for the amounts mentioned below.

13a and 33a – "Utility income taxes" and "Income taxes – non-utility" variances need to be analyzed on a net basis, due to a \$8.6 million accounting error in April and May 2005 actuals. The error was a misclassification between utility and non-utility taxes; however total income taxes were correct. The error was corrected in June 2005. The net variance is a decrease in "Income taxes" of \$3.1 million.

- The decrease is due to the decrease in the net income before income tax.

18 - \$1.2 million decrease in "Nonutility operating income"

- Jan thru May 2004 recorded intercompany rents for a Facility.
- Jan thru May 2005 facility was leased to a third party who will not start paying rent until July 2005.

19 - \$.4 million increase in "Interest and dividend income"

- \$.2 million increase due to the variance in the interest income related to the receivable associated with the unconsolidated subsidiary receivable relating to the sale of the accounts receivable facility.
- \$.2 million increase in intercompany interest. Notes Receivable from affiliated companies is higher on the balance sheet.

20 - \$.2 increase in "Allowance for funds used during construction"

- In 2004, ULHP had enough short term debt to cover the CWIP balance; therefore, ULHP did not incur any AFDUC equity. The only activity for 2004 was an adjustment. In 2005, ULHP does not have enough short term debt to cover the CWIP balance; therefore, AFDUC equity is recorded for 2005.

21, 22, 25 – Miscellaneous nonoperating income, Gain on disposition of property, and Loss on disposition of property variances need to be viewed on a net basis because in the Actual Base Period ended 5/30/2005 the 2004 gains and losses on disposition of property were included in line 21 Miscellaneous non operating income, but in the 2004 gains and losses were recorded in the appropriate line 22 or 25. The net variance is a net increase in revenues of \$.02 million.

- \$.009 million increase due to gain on disposal of land.
- \$.011 million increase in miscellaneous nonoperating income.

26 - \$.2 million increase in "Miscellaneous income deductions"

- \$.2 million increase due to the variance in the discount expense related to the sale of receivable facility.

37 - \$.9 million increase in "Interest on long term debt"

- \$40 million issuance in December 2004.

38 - \$.03 million increase in "Amortization of debt discount and expense"

- \$40 million issuance in December 2004.

41 - \$.07 million decrease in "Interest on Debt to Assoc. Companies"

- Jan thru May of 2004 ULH&P had borrowed from associated companies, but in Jan thru May of 2005 ULH&P was loaning to associated companies. Therefore, the interest expense decreased.

42 - \$.05 million increase in "Allow for borrowed funds used during construction"

- The increase is due to the rate increasing for 2005. The rates are based on CWIP, short & long term debt as well as equity. If the short term debt balance is greater than the CWIP balance, the AFUDC rate would simply be the short term debt rate. If the CWIP balance is greater than the short term debt balance then we have to do a calculation that uses weighted average of the short term and long term debt rates and the equity rates. The rates can vary based on whether we're covered with the short term debt and only have a short term debt rate or whether we need to do the weighted average calculations that will give us a debt and an

equity rate. For ULH&P in 2004, the CWIP balance was covered by the short term debt. Therefore, ULH&P had a very low rate and only had debt AFUDC calculated. In 2005, ULH&P has no short term debt so the rate is based on the weighted average calculation which includes both the long term debt and equity to cover the CWIP balance, causing the rates to go up significantly.

WITNESS RESPONSIBLE: William Don Wathen, Jr.

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
COMPARATIVE BALANCE SHEETS
ACTUAL BASE PERIOD AND FORECASTED BASE PERIOD

LINE NO.	ASSETS	DESCRIPTION	MAY 31, 2005		MAY 31, 2005		%	MAY 31, 2005		ELIMINATION	MAY 31, 2005	
			ACTUAL	RECLASSIFY	ADJUSTED	CHANGE		EXCLUDING	RECLASSIFY		OF ASSET	BASE
			BASE PERIOD	PERIOD	BASE PERIOD	PERIOD		BASE PERIOD	PERIOD	ACQUISITION	PERIOD	PERIOD
1	ASSETS											
2	UTILITY PLANT											
3	UTILITY PLANT IN SERVICE		573,016,812	573,016,812	0%	573,209,000	741,390,000	1,314,599,000				
4	CONSTRUCTION WORK IN PROGRESS		14,745,781	14,745,781	6%	13,880,000	18,646,000	32,528,000				
5	TOTAL UTILITY PLANT		587,762,593	587,762,593	0%	587,089,000	760,036,000	1,347,126,000				
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION		207,078,184	9,051,924	-1%	217,828,000	378,683,000	598,181,000				
7	NET UTILITY PLANT		380,684,409	(9,051,924)	1%	369,581,000	381,373,000	750,934,000				
8	NONUTILITY PROPERTY - NET		18,614,669	18,614,669	0%	18,590,000	-	18,590,000				
9	LESS: ACCUM. PROVISION FOR DEPR. & AMORT.		5,569,932	(5,569,932)	0%	-	-	-				
10	OTHER INVESTMENTS		2,920	2,920	-3%	3,000	(3,969,000)	3,972,000				
11	SPECIAL FUNDS		13,047,687	5,669,932	0%	18,593,000	(3,969,000)	22,562,000				
12	TOTAL OTHER PROPERTY AND INVESTMENTS		9,241,526	2,500	-	-	-	-				
13	CURRENT AND ACCRUED ASSETS		2,500	(2,500)	-	-	-	-				
14	CASH		2,500	-	-	-	-	-				
15	SPECIAL DEPOSITS		-	-	-	-	-	-				
16	WORKING FUNDS		-	-	-	-	-	-				
17	TEMPORARY CASH INVESTMENTS		-	-	-	-	-	-				
18	NOTES AND ACCOUNTS RECEIVABLE - NET		808,443	27,029,893	61%	17,316,000	(10,481,000)	27,797,000				
19	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES		28,735,485	(26,735,485)	-	-	-	-				
20	RECEIVABLES FROM ASSOCIATED COMPANIES		293,807	(293,807)	-	-	-	-				
21	MATERIALS, SUPPLIES AND FUEL		2,242,880	(1,853,531)	-4%	406,000	15,148,000	15,554,000				
22	GAS STORED - CURRENT		4,144,503	1,853,531	-28%	8,094,000	8,094,000	8,094,000				
23	PREPAYMENTS		711,607	711,607	150%	285,000	-	285,000				
24	MISCELLANEOUS CURRENT AND ACCRUED ASSETS		601	(601)	-	-	-	-				
25	RENTS RECEIVABLE		44,181,332	44,181,332	69%	26,101,000	(10,481,000)	15,148,000				
26	TOTAL CURRENT AND ACCRUED ASSETS		1,011,804	1,011,804	0%	1,014,000	2,211,000	1,197,000				
27	DEFERRED DEBITS		-	-	-	-	-	-				
28	UNAMORTIZED DEBT EXPENSE		-	-	-	-	-	-				
29	OTHER REGULATORY ASSETS		37,500,666	(30,438,788)	-20%	8,812,000	-	8,812,000				
30	CLEARING ACCOUNTS		87,952	87,952	72%	51,000	51,000	-				
31	MISCELLANEOUS DEFERRED DEBITS		1,531,687	(2,243,720)	-10%	1,707,000	3,404,000	(1,697,000)				
32	UNAMORTIZED LOSS ON REACQUIRED DEBT		2,243,720	(7,471,775)	-	-	-	-				
33	ACCUMULATED DEFERRED INCOME TAXES		-	-	-	-	-	-				
34	UNRECOVERED PURCHASED GAS COSTS		(2,889,441)	(40,154,253)	-133%	8,784,000	8,784,000	-				
35	TOTAL DEFERRED DEBITS		48,978,182	6,823,909	-86%	20,368,000	14,450,000	1,197,000				
36	TOTAL ASSETS		484,891,580	441,255,315	2%	434,823,000	397,718,000	832,341,000				

Variance Explanation

Base Period includes amount from Line 10. In actual Base Period, reclassified \$3,481,992 to line 38, Other Deferred Credits.

In Base Period, amount included in Line 6. Reclassified \$2,211,000 to line 29, \$51,000 to line 31, \$1,707,000 to line 32.

Normal change in cash position.

Cash and working fund consolidated in line 15.

All notes & A/R consolidated on line 19 in Base Period. Variance due to customer A/R \$(485,000), accrual prov for uncollectible accts. \$(133,000), Notes and Accts receivables from associated companies \$11,164,000, other \$(24,000).

All notes & A/R consolidated on line 19 in Base Period. All notes & A/R consolidated on line 19 in Base Period.

In Base Period, propane fuel stock included in Line 23, Gas Stored - Current.

Variance due to lower gas inventory level \$(2,418,000), \$460,000 higher gas cost, \$(136,000) lower propane inventory level.

Variance due to prepaid insurance \$638,000, prepaid tax PUC \$(238,000), prepaid outside services \$27,000.

In Base Period, amount included in line 19.

Reclassified from line 11.

In Base Period, Reg Assets and Reg Liabilities consolidated. Variance due to reversal of change in previously flowed through tax timing differences and reduction of state income tax rate \$(1,499,000), DSM deferrals and amortizations \$(219,000), projected gas rate case expense deferrals \$(71,000), projected accrued expenses related to transfer of generation assets from CG&E \$47,000, other misc. \$(8,000).

Reclassified from line 11, Balance higher than forecasted due to fringe benefits expense \$(97,000), transportation expense \$(64,000), indirect labor \$168,000.

Reclassified \$(10,481,000) to line 19, \$8,784,000 to line 35, \$1,707,000 from line 11. Variance due to temporary facilities installed \$(448,000), correction of 2004 journal entry reject resolved in 2005 \$(368,000), expenditures for which final disposition to be determined \$256,000.

In Base Period, included in other regulatory assets, Line 30.

In Base Period, ADIT asset netted with ADIT liability, Line 40.

Reclassified \$8,784,000 from line 32. The forecasting tool logic matches current gas expenses to current gas revenues. Existing balances are carried forward knowing that in reality future recoveries, positive or negative, will add to or subtract from such balance.

LINE NO.	DESCRIPTION	MAY 31, 2005 ACTUAL BASE PERIOD		RECLASSIFY	MAY 31, 2005 ADJUSTED BASE PERIOD		% CHANGE	EXCLUDING ACQUISITION BASE PERIOD		ELIMINATION OF ASSET ACQUISITION	MAY 31, 2005 BASE PERIOD		Variance Explanation
		PERIOD	PERIOD		PERIOD	PERIOD		PERIOD	PERIOD		PERIOD	PERIOD	
1	LIABILITIES AND NET WORTH												
2	PROPRIETARY CAPITAL												
3	COMMON STOCK ISSUED	8,779,995			8,779,995		0%	8,780,000				8,780,000	In Base Period, premium on capital stock included in other paid in capital, line 5.
4	PREMIUM ON CAPITAL STOCK	18,838,946	(18,838,946)		23,455,391		0%	23,455,000		147,184,000	170,639,000	In Base Period, accumulated comprehensive income included in retained earnings, line 6.	
5	OTHER PAID-IN CAPITAL	4,616,415	18,838,946		166,890,997		3%	161,250,000		5,414,000	166,664,000		
6	RETAINED EARNINGS	168,176,711	(1,295,814)		159,126,253		3%	153,485,000		152,598,000	346,093,000		
7	ACCUMULATED OTHER COMPREHENSIVE INCOME	(1,295,814)	1,295,814										
8	TOTAL PROPRIETARY CAPITAL	199,126,253			199,126,253			193,485,000					
9	LONG TERM DEBT												
10	BONDS	85,000,000			85,000,000		0%	85,000,000			150,026,000	244,378,000	
11	OTHER LONG TERM DEBT												
12	UNAMORTIZED PREMIUM ON LONG TERM DEBT												
13	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT	(631,245)			(631,245)								
14	LESS: CURRENT PORTION OF LONG TERM DEBT												
15	TOTAL LONG TERM DEBT	94,368,755			94,368,755		0%	94,352,000		150,026,000	244,378,000		Base period includes line 13, Unamortized Discount on Long Term Debt.
16	OTHER NONCURRENT LIABILITIES												
17	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	7,771,773	(7,771,773)										
18	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	513,574	(913,574)										
19	ACCUMULATED PROVISION FOR PENSIONS & BENEFITS	6,704,112	(6,704,112)										
20	ACCUMULATED PROVISION FOR PENSIONS & BENEFITS	2,019,334	(2,019,334)										
21	TOTAL OTHER NONCURRENT LIABILITIES	17,008,793	(17,008,793)										
22	CURRENT AND ACCRUED LIABILITIES												
23	NOTES PAYABLE												
24	CURRENT PORTION OF LONG TERM DEBT												
25	ACCOUNTS PAYABLE	6,851,109	39,868,419		46,519,528		-5%	48,844,000		10,580,000	38,284,000		Reclassified to line 25. Reclassified to line 25. FIT greater than projected \$2,011,000. State & Local greater than projected \$1,025,000. Sales & Use less than projected \$(619,000), other taxes less than projected \$(114,000)
26	NOTES PAYABLE TO ASSOCIATED COMPANIES	39,868,419	(39,868,419)										
27	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3,673,949	(3,673,949)										
28	CUSTOMER DEPOSITS												
29	TAXES ACCRUED	3,923,656			3,923,656		197%	1,321,000		464,000	1,785,000		Reclassified to line 25. FIT greater than projected \$2,011,000. State & Local greater than projected \$1,025,000. Sales & Use less than projected \$(619,000), other taxes less than projected \$(114,000)
30	INTEREST ACCRUED	1,974,988			1,974,988		6%	1,870,000		140,000	1,388,000	3,178,000	Reclassified to line 25. FIT greater than projected \$2,011,000. State & Local greater than projected \$1,025,000. Sales & Use less than projected \$(619,000), other taxes less than projected \$(114,000)
31	TAX COLLECTIONS PAYABLE	1,041,746	(1,532,335)		1,041,746		-32%	1,541,000		3,088,000	(1,547,000)		Correction to original filing. Variance due to school taxes \$(123,000), state sales tax \$(155,000), franchise taxes \$(110,000), payroll taxes \$(33,000), other misc. \$(77,000).
32	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	1,532,335	(974,882)										In Base Period, included in line 38.
33	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	59,641,084	(6,181,169)		53,459,918		0%	53,576,000		3,228,000	1,852,000	52,200,000	In Base Period, included in line 38.
34	TOTAL CURRENT AND ACCRUED LIABILITIES	59,641,084	(6,181,169)		53,459,918			53,576,000		3,228,000	1,852,000	52,200,000	
35	DEFERRED CREDITS												
36	CUSTOMER ADVANCES FOR CONSTRUCTION	2,588,169	(2,588,169)				-4%	2,626,000		23,996,000	2,628,000		In Base Period, \$27 MM should be moved to Line 38. In Base Period Reg Assets and Reg Liabilities consolidated.
37	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	11,917,591	22,276,136		34,193,727		8%	31,576,000			7,580,000		In Base Period, ADIT asset, line 34, netted with ADIT liability line 40.
38	OTHER DEFERRED CREDITS												
39	OTHER REGULATORY LIABILITIES	32,682,478	(32,682,478)				-2%	59,008,000		(27,224,000)	27,224,000		
40	ACCUMULATED DEFERRED INCOME TAXES	65,058,079	(7,471,775)		57,586,304		1%	93,210,000		(3,228,000)	93,242,000	152,250,000	
41	TOTAL DEFERRED CREDITS	114,746,675	(20,446,286)		94,300,389			93,210,000		(3,228,000)	93,242,000	189,680,000	
42													
43													
44	TOTAL LIABILITIES	484,891,580	(43,636,245)		441,255,315		2%	434,623,000			397,718,000	832,341,000	

Note: to achieve consistency in comparing the balance sheet from the actual base period to the forecasted base period, some amounts have been reclassified (moved from one line item to another).

THE UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 2005-00042
COMPARATIVE BALANCE SHEETS
BASE PERIOD AND AS OF DECEMBER 31, 2004

LINE NO.	DESCRIPTION	Actual Base Period May 31, 2005	% Change	Calendar Year Dec 31, 2004	Variance Explanation
1	ASSETS				
2	UTILITY PLANT				
3	UTILITY PLANT IN SERVICE	573,016,812	1%	566,078,910	
4	CONSTRUCTION WORK IN PROGRESS	14,745,761	143%	6,070,516	Seasonal fluctuation in construction expenditures.
5	TOTAL UTILITY PLANT	587,762,573	3%	572,149,426	
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION	207,078,164	3%	201,255,639	
7	NET UTILITY PLANT	380,684,409	3%	370,893,787	
8	OTHER PROPERTY AND INVESTMENTS				
9	NONUTILITY PROPERTY - NET	18,614,669	0%	18,591,765	
10	LESS: ACCUM. PROVISION FOR DEPR. & AMORT	5,569,932	11%	5,003,725	Difference is due to the monthly depreciation & amortization accrual.
11	OTHER INVESTMENTS	2,920	-5%	3,068	
12	SPECIAL FUNDS	-	-	-	
13	TOTAL OTHER PROPERTY AND INVESTMENTS	13,047,657	-4%	13,591,108	
14	CURRENT AND ACCRUED ASSETS				
15	CASH	9,241,526	120%	4,195,084	Normal change in cash position
16	SPECIAL DEPOSITS	-	-	-	
17	WORKING FUNDS	2,500	0%	2,500	
18	TEMPORARY CASH INVESTMENTS	-	-	-	
19	NOTES AND ACCOUNTS RECEIVABLE - NET	808,443	-44%	1,450,291	Customer A/R \$(485,000), other A/R \$(24,000), accrual provision for uncollectible accts. \$(133,000)
20	NOTES RECEIVABLE FROM ASSOCIATED COMP.	27,029,292	3%	26,346,320	Combined lines 20 and 21, no variance
21	RECEIVABLES FROM ASSOCIATED COMPANIES	-	-	-	
22	MATERIALS, SUPPLIES AND FUEL	2,242,860	-6%	2,397,024	Volume change \$(2,418,000), price change \$460,000
23	GAS STORED - CURRENT	4,144,503	-32%	6,102,597	Prepaid insurance \$638,000 prepaid tax PUC \$(238,000), outside services \$27,000
24	PREPAYMENTS	711,607	150%	284,770	
25	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	-	0%	-	
26	RENTS RECEIVABLE	601	8%	601	
27	TOTAL CURRENT AND ACCRUED ASSETS	44,181,332	8%	40,779,187	
28	DEFERRED DEBITS				
29	UNAMORTIZED DEBT EXPENSE	1,011,804	-3%	1,039,587	Variance due to fringe benefits expense \$(97,000), transportation expense \$(34,000), indirect labor \$168,000.
30	OTHER REGULATORY ASSETS	37,500,665	-10%	41,562,613	Variance due to temporary facilities installed \$(48,000), correction of journal entry reject resolved in 2005 \$(385,000), expenditures for which final disposition will be determined \$257,000.
31	CLEARING ACCOUNTS	87,952	73%	50,958	
32	MISCELLANEOUS DEFERRED DEBITS	1,631,687	-10%	1,707,259	
33	UNAMORTIZED LOSS ON REACQUIRED DEBT	2,243,720	-3%	2,319,315	
34	ACCUMULATED DEFERRED INCOME TAXES	7,471,775	7%	7,005,341	
35	UNRECOVERED PURCHASED GAS COSTS	(2,869,441)	800%	(318,744)	Variance due to seasonal fluctuation attributable to differences resulting from billing customers on a cycle basis and recording revenues on a calendar basis. And due to billing customers on a cycle basis and recording purchases of gas on a calendar basis.
36	TOTAL DEFERRED DEBITS	46,978,162	-12%	53,366,329	
37					
38					
39	TOTAL ASSETS	<u>484,891,560</u>	<u>1%</u>	<u>478,630,411</u>	

LINE NO.	DESCRIPTION	Actual Base Period May 31, 2005	% Change	Calendar Year Dec 31, 2004	Variance Explanation
1	LIABILITIES AND NET WORTH				
2	PROPRIETARY CAPITAL				
3	COMMON STOCK ISSUED	8,779,995	0%	8,779,995	
4	PREMIUM ON CAPITAL STOCK	18,838,946	0%	18,838,946	
5	OTHER PAID-IN CAPITAL	4,616,415	0%	4,616,415	
6	RETAINED EARNINGS	168,176,711	4%	161,562,305	
7	ACCUMULATED OTHER COMPREHENSIVE INCO	(1,285,814)	0%	(1,285,814)	
8	TOTAL PROPRIETARY CAPITAL	199,126,253	3%	192,511,847	
9	LONG TERM DEBT				
10	BONDS	-		-	
11	OTHER LONG TERM DEBT	95,000,000	0%	95,000,000	
12	UNAMORTIZED PREMIUM ON LONG TERM DEBT	-		-	
13	UNAMORTIZED DISCOUNT ON LONG TERM DEB	(631,245)	-4%	(660,327)	
14	LESS: CURRENT PORTION OF LONG TERM DEB	-		-	
15	TOTAL LONG TERM DEBT	94,368,755	0%	94,339,673	
16	OTHER NONCURRENT LIABILITIES				
17	OBLIGATIONS UNDER CAPITAL LEASES - NONCI	7,771,773	-7%	8,334,846	Reduction in projected claims.
18	ACCUMULATED PROVISION FOR INJURIES AND	513,574	-23%	668,673	
19	ACCUMULATED PROVISION FOR PENSIONS & BI	6,704,112	4%	6,451,794	
20	ACCUMULATED PROVISION FOR PENSIONS & BI	2,019,334	0%	2,019,555	
21	TOTAL OTHER NONCURRENT LIABILITIES	17,008,793	-3%	17,474,868	
22	CURRENT AND ACCRUED LIABILITIES				
23	NOTES PAYABLE	-		-	
24	CURRENT PORTION OF LONG TERM DEBT	-		-	
25	ACCOUNTS PAYABLE	6,851,109	-57%	16,027,742	Variance due to A/P for purchased gas \$(9,800,000), all other A/P \$624,000
26	NOTES PAYABLE TO ASSOCIATED COMPANIES	-		-	
27	ACCOUNTS PAYABLE TO ASSOCIATED COMPAN	39,668,419	18%	33,482,094	Normal fluctuation in accounts and notes payable.
28	CUSTOMER DEPOSITS	3,673,949	1%	3,622,812	
29	TAXES ACCRUED	3,923,656	-788%	(570,525)	Variance due to additional interest expense accrual \$2,617,000 less \$1,847,000
30	INTEREST ACCRUED	1,974,988	44%	1,369,973	Interest expense payments of \$2,012,000.
31	TAX COLLECTIONS PAYABLE	1,041,746	-32%	1,540,658	Normal fluctuation in taxes collected and payable. Variance due to school taxes \$(123,000), state sales tax \$(155,000), franchise taxes \$(110,000), payroll taxes \$(33,000), other misc. \$(77,000).
32	MISCELLANEOUS CURRENT AND ACCRUED LIA	1,532,335	-5%	1,614,094	
33	OBLIGATIONS UNDER CAPITAL LEASES - CURR	974,882	22%	802,146	
34	TOTAL CURRENT AND ACCRUED LIABILITIES	59,641,084	3%	57,888,994	Change in current portion of meter capital lease obligations.
35	DEFERRED CREDITS				
36	CUSTOMER ADVANCES FOR CONSTRUCTION	2,568,169	-6%	2,721,042	
37	ACCUMULATED DEFERRED INVESTMENT TAX C	2,520,358	-4%	2,625,788	
38	OTHER DEFERRED CREDITS	11,917,591	1%	11,829,299	
39	OTHER REGULATORY LIABILITIES	32,682,478	-3%	33,811,402	
40	ACCUMULATED DEFERRED INCOME TAXES	65,058,079	-1%	65,427,498	
41	TOTAL DEFERRED CREDITS	114,746,675	-1%	116,415,029	
42					
43					
44	TOTAL LIABILITIES	484,891,560	1%	478,630,411	

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

Case No. 2004-00042
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LINE NO.	DESCRIPTION	2004 Actual Base Period (2004)		Estimated Base Period less Actual Base Period Ended 5/31/2005		Estimated Base Period less Actual Base Period Ended 5/31/2005		Actuals		2004 less Actual Base Period Ended 5/31/2005		Actuals
		Amounts	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	
1	UTILITY OPERATING INCOME	357,414,031		4,933,768	1,547,758	1%	0%	352,480,273	1,181,142	0%	351,299,131	
2	OPERATING REVENUES											
3	OPERATING EXPENSES											
4	OPERATION EXPENSES	208,459,664						206,142,839			289,616,466	
5	MAINTENANCE EXPENSES	4,244,237						6,420,615			7,196,077	
5a	Total O & M	292,704,001	(4,950,000)	297,654,001	(8,669,453)	(3,919,453)	-3%	(11%)	301,573,454	-4,760,011	2%	290,912,543
6	DEPRECIATION EXPENSE	21,013,695	3,126,600					16,879,613			16,531,713	
7	AMORT & DEPL. OF UTILITY PLANT	1,239,397						2,134,265			2,143,542	
7a	Total Depreciation and Amortization	22,253,092	3,126,600	19,127,692	3,239,694	112,694	17%	1%	19,013,878	339,143	2%	19,677,255
8	TAXES OTHER THAN INCOME TAXES - Utility	4,310,141	593,000					3,865,400			3,135,040	
29	TAXES OTHER THAN INCOME TAXES - Non-Utility	0						177,769			407,478	
5a	Total Taxes Other Than Income	4,310,141	593,000	3,717,741	466,012	(120,088)	12%	(31%)	3,843,229	269,701	8%	3,543,528
9	INCOME TAXES - FEDERAL	4,027,000						4,259,177			2,673,009	
10	INCOME TAXES - OTHER	(379,694)						928,662			(294,038)	
11	PROVISION FOR DEFERRED INCOME TAXES	6,199,469						8,147,742			0,359,220	
12	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	1,061,899						(24,851)			(1,225,433)	
13	INVESTMENT TAX CREDIT ADJ - NET	(146,570)						(230,302)			(230,302)	
13a	Total Utility Income Taxes	10,782,098	1,333,200	9,448,896	(2,220,731)	(3,621,832)	-18%	(28)%	13,070,838	-3,011,024	43%	8,159,804
16	OTHER INCOME AND DEDUCTIONS											
17	OTHER INCOME											
18	NONUTILITY OPERATING INCOME	1,066,647		1,052,110			7237%	14,537	(1,169,411)	-99%	1,183,940	
19	INTEREST AND DIVIDEND INCOME	855,694		(1,153,201)			-97%	1,591,055	327,794	24%	1,592,291	
20	ALLOWANCE FOR FUNDS USED DURING CONST	93,358		(133,180)			-83%	225,544	244,730	-134%	(18,100)	
21	MISCELLANEOUS NONOPERATING INCOME	(48,251)		(10,950)			28%	(77,283)	(46,761)	-113%	3,468	
22	GAIN ON DISPOSITION OF PROPERTY	0		(8,259)			-100%	9,259	(107,640)	-92%	118,018	
23	TOTAL OTHER INCOME	1,067,447		(226,694)				2,184,142	(865,207)		2,879,439	
24	OTHER INCOME DEDUCTIONS											
25	LOSS ON DISPOSITION OF PROPERTY	0		0			0%	0	(160,597)	-100%	168,597	
26	MISCELLANEOUS INCOME DEDUCTIONS	896,811		(110,400)			-11%	1,067,211	222,433	28%	784,778	
27	TOTAL OTHER INCOME DEDUCTIONS	896,811		(110,400)				1,067,211	53,836		863,374	
27a	(A) Net Other Income and Deductions	1,070,637		(116,294)				1,166,931	(729,135)		1,926,064	
30	INCOME TAXES - FEDERAL	662,354						(3,717,147)			305,043	
31	OTHER	29,906						(1,703,897)			111,162	
32	PROVISION FOR DEFERRED INCOME TAXES	(289,360)						(289,360)			715,457	
33	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0						0			4,892	
33a	Total Income Taxes - Non-Utility	463,990		6,204,304			-107%	(5,800,464)	(7,016,949)	-577%	1,214,553	
36	INTEREST CHARGES											
37	INTEREST ON LONG TERM DEBT	6,452,227	1,464,000	4,988,227	1,436,061	(27,410)	22%	(1%)	5,015,646	861,199	21%	4,154,537
38	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	100,823		5,518			6%	33,391			61,644	
39	AMORTIZATION OF LOSS ON REACQUIRED DEBT	181,000		(428)			0%	101,428			181,428	
40	AMORTIZATION OF PREMIUM ON DEBT - CREDIT	0		0			0%	0			0	
41	INTEREST ON DEBT TO ASSOC. COMPANIES	191,317		(7,741)			-4%	199,058	(68,740)		207,806	
42	OTHER INTEREST EXPENSE	1,232,330		652,432			113%	579,898	10,610		660,288	
43	ALLOW FOR BROW FUNDS USED DUR CONST - CREDIT	(224,316)	(180,000)	(144,316)	(276,619)	(46,619)	232%	(67,627)	(58,989)		(45,219)	
44	NET INTEREST CHARGES	7,033,411		1,659,743				5,973,668	704,377		5,179,291	
45	NET INCOME	20,189,027	1,999,898					15,892,031			18,634,216	

Estimated using total effective income tax rate