

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY)
UTILITIES COMPANY FOR AN) **CASE NO. 2009-00548**
ADJUSTMENT OF BASE RATES)

VOLUME 5 OF 5

DIRECT TESTIMONY AND EXHIBITS

Filed: January 29, 2010

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1	1	807 KAR 5:001 Section 10(1)(a)1	<i>A statement of the reason the adjustment is required.</i>	Mr. Bellar
1	2	807 KAR 5:001 Section 10(1)(a)2	<i>A statement that the utility's annual reports, including the annual report for the most recent calendar year, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1).</i>	Mr. Bellar
1	3	807 KAR 5:001 Section 10(1)(a)3	<i>If the utility is incorporated, a certified copy of the utility's articles of incorporation and all amendments thereto or all out-of-state documents of similar import. If the utility's articles of incorporation and amendments have already been filed with the commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding.</i>	Mr. Bellar
1	4	807 KAR 5:001 Section 10(1)(a)4	<i>If the utility is a limited partnership, a certified copy of the limited partnership agreement and all amendments thereto or all out-of-state documents of similar import. If the utility's limited partnership agreement and amendments have already been filed with the commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding.</i>	Mr. Bellar
1	5	807 KAR 5:001 Section 10(1)(a)5	<i>If the utility is incorporated or a is a limited partnership, a certificate of good standing or certificate of authorization dated within sixty (60) days of the date the application is filed.</i>	Mr. Bellar
1	6	807 KAR 5:001 Section 10(1)(a)6	<i>A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that such a certificate is not necessary.</i>	Mr. Bellar
1	7	807 KAR 5:001 Section 10(1)(a)7	<i>The proposed tariff in a form which complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.</i>	Mr. Bellar
1	8	807 KAR 5:001 Section 10(1)(a)8	<i>The utility's proposed tariff changes, identified in compliance with 807 KAR 5:011, shown either by: (a) Providing the present and proposed tariffs in comparative form on the same sheet side by side; or, (b) Providing a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions.</i>	Mr. Bellar
1	9	807 KAR 5:001 Section 10(1)(a)9	<i>A statement that customer notice has been given in compliance with subsections (3) and (4) of this section with a copy of the notice.</i>	Mr. Bellar

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

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

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

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

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3	39	807 KAR 5:001 Section 10(6)(t)	<i>If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file: 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment; 2. An explanation of how the allocator for the test period was determined; and 3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the test period was reasonable;</i>	Ms. Scott
3	40	807 KAR 5:001 Section 10(6)(u)	<i>If the utility provides gas, electric or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.</i>	Mr. Seelye
3	41	807 KAR 5:001 Section 10(6)(v)	<i>Local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file: 1. A jurisdictional separations study consistent with Part 36 of the Federal Communications Commission's rules and regulations; and 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000, except local exchange access: a. Based on current and reliable data from a single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.</i>	Mr. Bellar
3	42	807 KAR 5:001 Section 10(7)(a)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (a) A detailed income statement and balance sheet reflecting the impact of all proposed adjustments;</i>	Ms. Scott

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3	43	807 KAR 5:001 Section 10(7)(b)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (b) The most recent capital construction budget containing at least the period of time as proposed for any pro forma adjustment for plant additions.</i>	Ms. Charnas
3	44	807 KAR 5:001 Section 10(7)(c)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (c) For each proposed pro forma adjustment reflecting plant additions provide the following information: 1. The starting date of the construction of each major component of plant; 2. The proposed in-service date; 3. The total estimated cost of construction at completion; 4. The amount contained in construction work in progress at the end of the test period; 5. A schedule containing a complete description of actual plant retirements and anticipated plant retirements related to the pro forma plant additions including the actual or anticipated date of retirement; 6. The original cost, cost of removal and salvage for each component of plant to be retired during the period of the proposed pro forma adjustment for plant additions; 7. An explanation of any differences in the amounts contained in the capital construction budget and the amounts of capital construction cost contained in the pro forma adjustment period; and 8. The impact on depreciation expense of all proposed pro forma adjustments for plant additions and retirements;</i>	Ms. Charnas
3	45	807 KAR 5:001 Section 10(7)(d)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (d) The operating budget for each period encompassing the pro forma adjustments.</i>	Ms. Scott

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3	46	807 KAR 5:001 Section 10(7)(e)	<i>Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates based on the historical test period. The following information shall be filed with applications requesting pro forma adjustments or a statement explaining why the required information does not exist and is not applicable to the utility's application: (e) The number of customers to be added to the test period-end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.</i>	Mr. Seelye

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In re the Matter of:

APPLICATION OF KENTUCKY)	
UTILITIES COMPANY FOR AN)	CASE NO. 2009-00548
ADJUSTMENT OF BASE RATES)	

TESTIMONY OF
WILLIAM STEVEN SEELYE
PRINCIPAL & SENIOR CONSULTANT
THE PRIME GROUP, LLC

Filed: January 29, 2010

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Exhibits

- Seelye Exhibit 1 – Qualifications
- Seelye Exhibit 2 – Residential Electric Unit Cost
- Seelye Exhibit 3 – Time of Day Loads
- Seelye Exhibit 4 – Cost Support for New Lighting Rates
- Seelye Exhibit 5 – Reconstruction of Electric Billing Determinants
- Seelye Exhibit 6 – Summary of Electric Revenue Increase
- Seelye Exhibit 7 – Electric Revenue Increase by Rate Schedule
- Seelye Exhibit 8 – Cable TV Attachment Charges
- Seelye Exhibit 9 – Excess Facilities Charge Cost Support
- Seelye Exhibit 10 – Meter Relay Pulse Charge Cost Support
- Seelye Exhibit 11 – Customer Deposit Requirements
- Seelye Exhibit 12 – Electric Temperature Normalization Bandwidth
- Seelye Exhibit 13 – Electric Temperature Normalization Coefficients
- Seelye Exhibit 14 – Electric Temperature Normalization kWh Adjustments
- Seelye Exhibit 15 – Electric Temperature Normalization Revenue and Expense Adjustments
- Seelye Exhibit 16 – Electric Year-End Customer Adjustment
- Seelye Exhibit 17 – Base-Intermediate-Peak (BIP) Differentiation
- Seelye Exhibit 18 – Kentucky Jurisdictional Separation Study
- Seelye Exhibit 19 – Electric Cost of Service Study – Functional Assignment
- Seelye Exhibit 20 – Electric Cost of Service Study – Class Allocation
- Seelye Exhibit 21 – Zero Intercept – Overhead Conductor
- Seelye Exhibit 21 – Zero Intercept – Underground Conductor
- Seelye Exhibit 23 – Zero Intercept – Transformers

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is William Steven Seelye and my business address is The Prime Group,
4 LLC, 6001 Claymont Village Dr., Suite 8, Crestwood, Kentucky, 40014.

5 **Q. By whom are you employed?**

6 A. I am a senior consultant and principal for The Prime Group, LLC, a firm located in
7 Crestwood, Kentucky, providing consulting and educational services in the areas of
8 utility marketing, regulatory analysis, cost of service, rate design and depreciation
9 studies.

10 **Q. On whose behalf are your testifying?**

11 A. I am testifying on behalf of Kentucky Utilities Company (“KU”).

12 **Q. What is the purpose of your testimony?**

13 A. The purpose of my testimony is (i) to describe the proposed allocation of the revenue
14 increases for KU’s electric operations; (ii) to support KU’s proposed rates; (iii) to
15 discuss the revenue impact of modifying certain miscellaneous charges and customer
16 deposit requirements, (iv) to sponsor the temperature normalization adjustment and
17 year-end adjustment; and (v) to sponsor the fully allocated class cost of service study
18 based on KU’s embedded cost of providing electric service for the 12 months ended
19 October 31, 2009.

20 **Q. Please summarize your testimony.**

21 A. In developing its proposed rates in this proceeding, KU relied heavily on the results
22 of the electric cost of service study. The Company’s fully allocated, embedded cost
23 of service study for its electric operations was prepared using cost of service

1 methodologies that have been accepted by the Commission in previous rate cases.
2 The purpose of this study is to determine the contribution that each customer class is
3 making towards KU's overall rate of return. Rates of return are calculated for each
4 rate class. Based on the results of the cost of service study, KU is proposing to
5 allocate its overall rate increase to rate classes so that the increase is both equitable
6 and somewhat mitigates the rate subsidies that exist with the current rate structure.
7 The proposed fixed unit charges are designed to more accurately reflect the fixed
8 costs of providing electric service to each rate class.

9 KU is proposing an electric temperature normalization adjustment in this
10 proceeding to more accurately represent its revenue and expenses on a going-forward
11 basis. The Company is also proposing a standard year-end customer adjustment.

12 **Q. Are you supporting certain information required by Commission Regulations**
13 **807 KAR 5:001, Section 10(6) (a)-(v)?**

14 A. Yes. I am sponsoring the following schedules for the corresponding Filing
15 Requirements:

- 16 • Cost of Service Study Section 10(6)(u) Tab 40
- 17 • Period-End Customer Additions Section 10(7)(e) Tab 46

18 **Q. How is your testimony organized?**

19 A. My testimony is divided into the following sections: (I) Introduction, (II)
20 Qualifications, (III) Electric Rate Design and the Allocation of the Increase, (IV)
21 Increase in Miscellaneous Service Charges and Deposits, (V) Pro-Forma Revenue
22 Adjustments, and (VI) Electric Cost of Service Study.

1

2

3 **II. QUALIFICATIONS**

4 **Q. Please describe your educational background and prior work experience.**

5 A. I received a Bachelor of Science degree in Mathematics from the University of
6 Louisville in 1979. I have also completed 54 hours of graduate level course work in
7 Industrial Engineering and Physics. From May 1979 until July 1996, I was employed
8 by LG&E. From May 1979 until December 1990, I held various positions within the
9 Rate Department of LG&E. In December 1990, I became Manager of Rates and
10 Regulatory Analysis. In May 1994, I was given additional responsibilities in the
11 marketing area and was promoted to Manager of Market Management and Rates. I
12 left LG&E in July 1996 to form The Prime Group, LLC, with another former
13 employee of the Company. Since then, we have performed cost of service studies,
14 developed revenue requirements and designed rates for over 150 investor-owned,
15 cooperative and municipal utilities across North America. A more detailed
16 description of my qualifications is included in Seelye Exhibit 1.

17 **Q. Have you ever testified before any state or federal regulatory commissions?**

18 A. Yes. I have testified in over 50 regulatory proceedings in 11 different jurisdictions.
19 A listing of my testimony in other proceedings is included in Seelye Exhibit 1.

20 **Q. Please describe your work and testimony experience as they relate to topics
21 addressed in your testimony?**

22 A. I have performed or supervised the development cost of service and rate studies for
23 over 150 utilities throughout North America. I have also testified on numerous

1 occasions regarding the rates proposed by electric, gas and water utilities, including
2 LG&E in its last rate case. In addition, I have testified on numerous occasions
3 regarding year-end adjustments for gas and electric utilities, including LG&E,
4 Kentucky Utilities Company, Delta Natural Gas Company, Westar Energy, Inc.,
5 Kansas Gas and Electric Company, Mobile Gas Company, Northern Neck Electric
6 Cooperative, and Richmond Power Company. I have also testified on numerous
7 occasions regarding temperature normalization adjustments for gas distribution
8 utilities, including LG&E and Delta Natural Gas Company.

9 I have been developing models to measure the effect of temperature on
10 hourly, daily and monthly sales for over 30 years. Throughout my career at LG&E
11 and afterwards at The Prime Group, I have developed statistical models to measure
12 temperature/load relationships, to evaluate extreme temperature conditions, to analyze
13 price variability and risk, and numerous other applications in the utility planning
14 process. I have worked regularly in this area for the last 30 years. I have developed
15 the electric temperature normalization models for LG&E, Cajun Electric Power
16 Cooperative, Inc., Southern Mississippi Electric Power Association, and Lee County
17 Electric Cooperative. I also have experience working with the electric temperature
18 normalization adjustments used for Westar Energy, Inc. and Kansas Gas and Electric
19 Company. I have developed sales and load forecasts for numerous electric utilities
20 using the statistical techniques for weather normalization described in my testimony.

1 **III. ELECTRIC RATE DESIGN AND THE ALLOCATION OF THE INCREASE**

2 **A. ALLOCATION OF THE ELECTRIC REVENUE INCREASE**

3 **Q. Please summarize how KU proposes to allocate the electric revenue increase to**
4 **the classes of service?**

5 A. KU relied on the results of the cost of service study to determine the methodology
6 used to allocate the revenues to the classes of service. Because of significant
7 differences among the class rates of return, KU did not increase each rate class by the
8 same percentage, but rather, adjusted the percentage increase for each rate class in a
9 manner that recognized differences between the class rates of return from the cost of
10 service study. The Company is proposing a total revenue increase from sales to
11 ultimate consumers of 11.49%. In recognition of differences in class rates of return,
12 larger percentage increases are proposed for those classes with a rate of return from
13 the cost of service study below the overall pro-forma rate of return; conversely,
14 smaller percentage increases are proposed for classes with rates of return that are
15 higher than the overall.

16 The following table shows the pro-forma class rates of return alongside the
17 proposed percentage increase for each rate class:

18

1

TABLE 1		
Class Rates of Return and Proposed Percentage Increases		
Customer Class	Actual Adjusted Rate of Return	Proposed Increase
Residential - RS	2.33%	13.54%
General Service - GS	9.24%	10.06%
All Electric Schools - AES	2.19%	13.90%
Power Service – Rate PS		
- Primary	7.87%	10.22%
- Secondary	8.30%	10.53%
Time of Day Secondary – TODS	5.66%	10.79%
Time of Day Primary – TODP	6.44%	11.09%
Retail Transmission Service - RTS	9.73%	9.97%
Fluctuating Load Service - FLS	13.11%	9.87%
Lighting	9.34%	9.84%
Total System	5.34%	11.49%

2

3

4 **B. RESIDENTIAL ELECTRIC RATE INCREASE**

5 **Q. Is KU proposing to bring the rate components in residential electric rates more**
6 **in line with the unit costs shown in the cost of service study?**

7 **A.** Yes. KU is proposing to increase the monthly residential basic service charge from
8 \$5.00 to \$15.00 to bring it more in line with the customer-related costs identified in
9 the cost of service study. Even considering this increase, the basic service charge will
10 be less than the cost of service. The cost of service study indicates that the customer-
11 related cost for the residential class is \$19.86 per customer per month, so KU is
12 proposing to increase the basic service charge in a direction that will more accurately
13 reflect the actual cost of providing service. This cost is derived in Seelye Exhibit 2.

1 **Q. Does the current monthly basic service charge of \$5.00 adequately recover**
2 **customer-related costs from residential customers?**

3 A. No. The current basic service charge of \$5.00 per customer per month does not even
4 recover all of the customer-related operating expenses, let alone any of the margins
5 (return) that would normally be assigned as customer-related cost. Based on calculations
6 from the cost of service study, customer-related costs are \$19.86 per customer per
7 month; therefore, there is an under-recovery of \$14.86 per customer per month through
8 the basic service charge. When this under-recovery of \$14.86 per customer per month is
9 multiplied by the 5,041,200 customer months for the residential rate class during the test
10 year, the result is \$74,912,232 in fixed operating expenses and margins that are not
11 being recovered through the basic service charge. When this amount is recovered
12 through the energy charge instead, the result is about 1.21 cents per kWh of fixed
13 operating expenses and margins collected through the energy charge (calculated as
14 $\$74,912,232 / 6,171,949,620 \text{ kWh} = \0.01214 per kWh). Thus, the basic service charge
15 is \$14.86 per customer per month too low and the energy charge is 1.21 cents per kWh
16 too high. This recovery of fixed operating expenses and margins through the energy
17 charge results in intra-class subsidies and does not provide the proper environment for
18 energy efficiency and conservation.

19 **Q. What are intra-class subsidies and how can intra-class subsidies be avoided?**

20 A. When one rate class subsidizes another rate class it is referred to as “inter-class
21 subsidies”, but when customers within a particular rate class subsidize other customers
22 served under the same rate schedule it is referred to as “intra-class subsidies.” The rate-
23 making principle that should be followed to avoid intra-class subsidies is that, as much

1 as possible, fixed costs should be recovered through fixed charges (such as the basic
2 service charge and demand charge) and variable costs should be recovered through
3 variable charges (such as the energy charge). If fixed costs are recovered through
4 variable charges, each kWh contains a component of fixed costs and customers using
5 more energy than the average customer in the class are paying more than their fair share
6 of fixed costs and margins, while customers using less energy than the average customer
7 in the class are paying less than their fair share of fixed costs and margins. These fixed
8 costs and margins should be collected through the billing units associated with the
9 appropriate cost driver, and energy usage clearly is *not* the correct cost driver for fixed
10 costs. The collection of fixed costs through the energy charge typically results in
11 customers with above-average usage subsidizing customers with below-average usage.
12 The collection of variable costs through fixed charges also results in an intra-class
13 subsidy, with customers with below-average usage subsidizing customers with above-
14 average usage. In order to eliminate this source of intra-class subsidies, KU wants to
15 pursue a rate design that moves more in the direction of recovering fixed costs through
16 fixed charges and variable costs through variable charges.

17 **Q. What impact would recovering the increase through the basic service charge**
18 **instead of increasing both the basic service charge and the energy charge have**
19 **on the average customer?**

20 **A.** Given a specified increase for the class, the average residential customer would see the
21 same increase whether all of the increase is recovered through the basic service charge
22 or through an increase of both the basic service charge and energy charge. Ultimately,
23 the proposed rate for any given class of customers is based on averages and any rate

1 design that is revenue neutral (i.e., generates the same amount of revenue) would have
2 no impact whatsoever on a customer with a usage equal to the class average. The impact
3 on customer energy bills would be greatest at the extremes of very low energy usage and
4 very high energy usage. The change would result in higher energy bills for low-usage
5 customers, as the subsidy that they had been receiving was removed, and lower energy
6 bills for high-usage customers as the subsidies that they had been paying were
7 eliminated.

8 **Q. Typically, who are the low-usage customers who would be paying higher energy**
9 **bills once the subsidies were removed?**

10 **A.** For utilities such as KU, operating in a mixed service territory consisting of both
11 urban and suburban customers, their low-usage customers tend to be loads like
12 garages, workshops, outbuildings, vacation homes, hunting camps, and fishing
13 camps, and for utilities such as Louisville Gas and Electric Company ("LG&E"),
14 operating in an urban service territory, low usage customers tend to be loads like
15 garages, workshops, outbuildings, and unusual service connections. All of these loads
16 typically consume very few kilowatt hours during the course of a year and the usage
17 is sporadic. However, the utility still incurs fixed costs in installing the minimum
18 system requirements necessary to serve these loads. A rate design with a low basic
19 service charge and with a significant portion of fixed operating expenses and margins
20 recovered through the energy charge would result in revenue that was insufficient to
21 support the investment necessary to serve loads such as garages, workshops,
22 outbuildings, vacation homes, and hunting cabins. Such a rate design would result in
23 these customers being subsidized by the other customers who have above-average

1 usage. A rate design with a low basic service charge and with a significant portion of
2 the utility's fixed operating expenses and margins recovered through the energy
3 charge sends an improper economic signal to customers. It sends a signal that it is
4 relatively inexpensive to provide the physical equipment necessary to provide service
5 to customers, and this is definitely not the case.

6 **Q. What would be the impact of a higher basic service charge and a reduced energy**
7 **charge on low income customers?**

8 **A.** For low income customers to benefit from a rate design with a lower basic service
9 charge and higher energy charge than the cost of service study indicates is
10 appropriate, these customers would need to have an energy usage that is lower than
11 the class average. Generally, this is not the case for low income customers. In
12 working with utilities all over North America, it has been my experience that low-
13 income customers tend to use more electric energy than the average. The housing
14 stock in which many low income customers are living is relatively inefficient from an
15 energy usage standpoint, so their energy usage is frequently above the class average.

16 In 2008 KU collected sales data on customers who meet the state standards for
17 participating in low income energy assistance programs ("LIHEAP"). The average
18 monthly usage for KU's customers was 1,311 kWh per month while the average
19 monthly usage for KU's low income customers was 1,416 kWh per month. Thus, the
20 typical low income customer would actually benefit from a rate design that had a
21 higher basic service charge and a lower energy charge, as these customers, because of
22 their higher usage, are currently helping to subsidize low usage customers.

23 **Q. Would recovering the increase through the basic service charge rather than**

1 **through the energy charge send the wrong signals for energy conservation?**

2 A. No. In the 1970s and early 1980s conservation advocates would often argue in favor
3 of higher energy charges and lower service charges as a way to encourage
4 conservation. Utilities in some of the more progressive jurisdictions, however, have
5 moved away from that position. Many conservation advocates have realized that a
6 more constructive approach is to try and align the interests of the customers and the
7 utility in a way that encourages the utility to promote conservation rather than being
8 penalized by it. In fact, KU and LG&E are currently doing more in the area of
9 demand-side management, energy efficiency, and energy conservation than any of the
10 other utilities in Kentucky.

11 The problem with recovering fixed costs through the energy charge is that
12 whenever customers take measures to conserve energy they reduce the amount of
13 fixed costs recovered by the utility. In this situation, even though its revenues have
14 been reduced by the efforts of its customers to conserve energy, none of the utility's
15 fixed costs have been avoided. What happens in this situation is that the utility's
16 earnings are reduced as a result of customers using less energy. This is exactly what
17 has happened with natural gas distribution companies. As customers have installed
18 more efficient furnaces, customer usage has gone down resulting in a corresponding
19 reduction in revenues. The utility's fixed costs, however, have remained the same or
20 may have even gone up causing its earnings to go down. It is difficult for a utility to
21 favor conservation when it results in earnings deterioration. To align the interests of
22 customers and the utility, regulators in some jurisdictions have moved toward a
23 straight fixed-variable rate design for gas distribution utilities. A Straight Fixed

1 Variable rate design, or other forms of decoupling, help prevent the utility from being
2 harmed by energy efficiency and conservation, and help to create an environment
3 where the utility can work with customers to encourage greater energy efficiency.
4 Even though KU is not proposing a Straight Fixed Variable rate design in this
5 proceeding, it is important to point out that regulators in other jurisdictions have
6 concluded that appropriately recovering fixed costs through the basic service charge
7 removes disincentives for utilities to promote conservation.

8 **Q. Would recovering more of the cost through the basic service charge rather than**
9 **through the energy charge have the effect of stabilizing customers' monthly**
10 **bills?**

11 **A.** Yes. Increasing the basic service charge will reduce the spikes that customers see in
12 their bills during high usage months and cause customer bills to be somewhat more
13 level throughout the course of a year.

14
15 **C. LARGE CUSTOMER TIME OF DAY RATES**

16 **Q. Please describe the Company's proposed changes to the large power rates.**

17 **A.** The Company is proposing to bill primary voltage customers (TODP and LTOD) on a
18 kVA basis and to modify the time-of-day rate structure of TODS, TODP, LTOD, and
19 Retail Transmission Service - RTS.

20 **Q. Why is the Company proposing to bill primary voltage customers on a kVA**
21 **basis rather than a kW basis?**

22 **A.** This is a continuation of the transition to kVA billing for large voltage customers that
23 was begun in the Company's last rate case. In the rates that were approved in the

1 Company's last rate case (Case No. 2008-00251), KU began billing transmission
2 voltage customers on a kVA basis. A kVA charge does a better job of reflecting the
3 cost of providing service to transmission customers. The power that the Company
4 actually delivers to its customers is better represented by kVA billing than by kW
5 billing. In terms of generalized vectors, the power \overline{kVA} supplied to the customer at
6 any given interval includes both a real component \overline{kW} and a reactive component
7 \overline{kVar} as follows:

$$8 \quad \overline{kVA} = \overline{kW} + \overline{kVar}$$

9 The Customer's kW demand therefore represents only the real component of power
10 \overline{kW} and does not capture the reactive component of the power \overline{kVar} that must be
11 supplied to the customer. The Company must provide both real and reactive power,
12 and the generation and transmission system must be sized adequately to provide both
13 components of power on an instantaneous basis. Billing the demand charge on a kVA
14 basis properly charges the individual customers for the cost they impose on the
15 system and thus sends a better price signal. Those customers that respond to the price
16 signal by improving their power factor avoid additional charges.

17 Billing on a kVA basis also avoids the necessity of including a power factor
18 adjustment charge as a component of the rate. With the high cost of installing
19 generation and transmission capacity, utilities are attempting to avoid these costs by
20 more efficiently utilizing existing capacity through customer power factor
21 improvements. KVA billing and power factor adjustment charges provide an
22 economic incentive for customers to pursue power factor improvements. The industry

1 is becoming increasingly aware of the need to charge customers for departures from
2 unity power factor on an instantaneous, peak-demand basis, especially customers with
3 large motor loads.

4 **Q. Why are time-of-day rates appropriate?**

5 A. Using rates that send the appropriate price signals, such as time-of-day rates, is one of
6 the best ways of encouraging customers to manage their loads more effectively. KU and
7 LG&E have had very positive experiences with time-of-day rates for large commercial
8 and industrial customers. Time-of-day rates more accurately reflect the actual cost of
9 providing service to customers. Production and transmission plant costs are designed to
10 meet the maximum load requirements placed on the systems. Because loads vary
11 significantly throughout the course of a day, the likelihood of maximum loads occurring
12 during certain hours greatly exceeds the likelihood of maximum system loads occurring
13 during other hours of the day. It is therefore reasonable from a cost of service
14 perspective to recover the majority of the Company's fixed production and transmission
15 costs through the application of demand charges that would only be applicable during
16 Peak or Intermediate load periods. Time-of-day rates also send a better price signal to
17 customers encouraging them to reduce their loads during Peak or Intermediate hours of
18 the day – periods during which the Company must install new production and
19 transmission facilities to meet load increases on the system. Time-of-day rates represent
20 a standard ratemaking tool to encourage the efficient utilization of resources on the part
21 of customers. Large industrial and commercial customers in particular can modify their
22 operations to take advantage of the price signals provided by time-of-day rates. Because
23 the large industrial and commercial loads are substantially larger than those of

1 residential and small commercial loads, utilities can experience significant load
2 reductions through the implementation of time-of-day rates for large industrial and
3 commercial customers. The changes the Company is proposing in this proceeding will
4 significantly enhance the ability of large industrial and commercial customers to realize
5 savings through reduction in peak demands.

6 **Q. What changes is the Company proposing to make to the time-of-day rate**
7 **structure?**

8 A. In an effort to shorten the peak period window for large commercial and industrial
9 customers, the Company is proposing essentially to separate a single peak period,
10 which covers a large number of hours during the day into two separate periods – a
11 peak period and an intermediate period. The purpose of this change is to provide
12 customers a much shorter peak period to enable them to shift load outside of the
13 highest cost period. This is a response to suggestions that have been made by a
14 number of commercial and industrial customers. A common complaint that large
15 commercial and industrial customers have made about the Company's TOD rates is
16 that the peak period encompasses too many hours for them to shift load outside of the
17 peak period. They have indicated that they could do more to manage their load if the
18 Company could reduce the peak period to eight hours or less, which is the length of a
19 single shift for their operations. KU has therefore restructured the rate to respond to
20 this request but to retain some safeguards in case the Company's system peak shifts
21 away from its current patterns.

22 Additionally, the Company is proposing to include May as a summer month in
23 the TOD rates. Currently, the summer season includes the months of June through

1 September; however, the load patterns in May suggest that May has a summer load
2 pattern rather than a winter load. Therefore, the Company is proposing to redefine
3 the summer months to include May.

4 **Q. Please describe the time-differentiated rate structure that will be used for Rate**
5 **Schedule RTS, Rate Schedule TOD and Rate Schedule LTOD.**

6 A. The time-differentiated demand charges for TODS, TODP, LTOD and RTS will consist
7 of a Base, Intermediate and Peak demand charge. The Base demand charge will be
8 applied to the customer's maximum demand during the month, whenever it occurs. The
9 Intermediate demand charge will be applied to the customer's maximum demand that
10 occurs during the Intermediate period, and the Peak demand charge will be applied to
11 the customer's maximum demand that occurs during the Peak period. These three
12 demand charges are additive; that is, the Intermediate demand charge will be added to
13 amount charged as Base demand, and the Peak demand charge will be added to the
14 amount charged as Base and Intermediate demands. During the summer months, the
15 Intermediate period is defined as the weekday hours between 10:00 A.M. and 10:00
16 P.M., and during the non-summer months the Intermediate period is defined as the
17 weekday hours between 6:00 A.M. and 10:00 P.M. During the summer months, the
18 Peak period is defined as the weekday hours between 1:00 P.M. and 7:00 P.M., and
19 during the non-summer months the Peak period is defined as the weekday hours
20 between 6:00 A.M. and 12:00 Noon. It should be noted that the proposed Peak period
21 is defined so that it will be encompassed entirely within the Intermediate period; and,
22 likewise, the Intermediate period is defined so that it will be encompassed entirely
23 within the Base period, which consists of all hours during the month. Thus, the

1 Intermediate demand charge can be viewed as being layered on top of the Base demand
2 charge, and the Peak demand charge can be viewed as being layered on top of both the
3 Base and Intermediate demand charges.

4 **Q. Why is the Company proposing a "layered" time-of-day demand charge rather**
5 **than time-of-day demand charges that would apply respectively to a "peak"**
6 **period, a "shoulder" period and an "off-peak" period?**

7 A. There are a number of reasons that KU is proposing a *layered* structure. The layered
8 structure sends a strong price signal encouraging customers to reduce demands during
9 the Peak and Intermediate periods. If a customer taking service under Rate Schedule
10 RTS reduces its Peak Period demand (but does not modify the Intermediate and Base
11 demands) then the customer will avoid \$4.64 per kVA in demand charges per month. If
12 a customer reduces *both* its Peak *and* Intermediate Period demands (but does not modify
13 its Base demand) then the customer will avoid \$7.73 per kVA in demand charges per
14 month (i.e. \$4.64/kVA for the Peak demand and \$3.09/kVA for the Intermediate
15 demand). Therefore, KU's proposed rate structure will send a strong signal encouraging
16 large power customers to reduce demands during both the Peak and Intermediate
17 periods. Furthermore, the Company's proposed rate structure will not penalize
18 customers that have significant off-peak demands. A rate structure consisting of
19 demand charges that apply separately to "peak", "shoulder" and "off-peak" periods
20 penalize high load-factor customers that have significant off-peak loads. KU's sister
21 company, LG&E, has significant experience with implementing a layered time-of-day
22 rate structure. A layered structure was first implemented by LG&E in the early 1980s.
23 What LG&E has found from the implementation and use of this rate design for almost

1 30 years is that it has encouraged customers to shift demands off-peak without
2 penalizing high load-factor customers with significant off-peak usage. Industrial and
3 commercial customer reception of this type of design has been favorable. Because of
4 the favorable experience at LG&E to a layered time-of-day rate structure, the same
5 structure is being implemented at KU. A further benefit to implementing a layered time
6 of day rate structure at KU is greater harmonization between the two utilities' tariffs.

7 Additionally, a layered structure provides an almost seamless transition *from* a
8 standard rate structure consisting of a demand charge that applies to the customer's
9 maximum monthly 15-minute demand *to* a time-differentiated structure. A customer
10 will be rewarded by paying lower demand charges if it shifts its maximum demand away
11 from the peak period or has already shifted its demand away from the peak period;
12 however, the customer will not be penalized if it already has significant off-peak
13 demands or if it increases its demand during the off-peak period.

14 **Q. Why is the Company proposing to implement both a Peak and Intermediate**
15 **Period rather than simply a single peak period that encompasses a longer period**
16 **of time during the day?**

17 A. KU and LG&E have time-of-day rate structures for their large commercial and industrial
18 customers that include a single peak period that encompasses a larger number of hours
19 during the day. As mentioned earlier, a common complaint voiced by industrial and
20 commercial customers is that the Peak Period is too long for customers to shift their
21 loads outside of the Peak Period. The difficulty with simply shortening the peak
22 window by a large number of hours is that any such reduction will increase the
23 likelihood of the system peak falling outside of the designated Peak Period. By

1 implementing both a Peak and Intermediate Period during the weekday, the Company is
2 attempting to provide industrial and commercial customers with greater opportunity to
3 shift their demands away from the peak but without creating a significant exposure to
4 the Company if the system peak occurs within the Intermediate rather than the Peak
5 Period. In other words, KU is trying to balance its objective of providing its large
6 commercial and industrial customers with a significant opportunity to realize savings by
7 shifting demands away from the Peak Period while protecting the interests of other
8 customers if the system peak falls outside of the designated Peak Period because of
9 unusual weather patterns or other factors.

10 **Q. How were the Peak and Intermediate Periods determined?**

11 A. The Peak and Intermediate periods were determined by analyzing the combined KU and
12 LG&E system loads during the peak day of each month of 2008. Again, the objective
13 was to define a Peak Period that is as narrow as possible but will still likely encompass
14 the system peak demand and to define the Intermediate Period so that it will almost
15 certainly encompass the system peak demand during any given month. Specifically, the
16 Companies' primary objective was to define the Peak Period so that it would include less
17 than eight hours during the day. As mentioned earlier, certain customers, particularly
18 manufacturing customers, have indicated a preference for having a Peak Period that
19 could fall within an eight hour shift, so that it would be possible to arrange a two eight-
20 hour shift operation around the designated Peak Period. The system loads used to define
21 the Peak and Intermediate Periods are shown graphically in Seelye Exhibit 3 of my
22 testimony.

23

1 **D. LOW EMISSION VEHICLE RATE**

2 **Q. Is the Company proposing a Low Emission Vehicle LEV rate?**

3 A. Yes. The reasons for proposing this rate are discussed in the testimony of Mr. John
4 Wolfram.

5 **Q. How is the rate structured?**

6 A. The LEV rate is structured as a time-of-day rate in order to provide customers with
7 low emission vehicles an opportunity to charge their vehicles during lower cost off-
8 peak hours. The time periods are defined in accordance with the large power time-of-
9 day rates. The pricing is structured to be generally consistent with LG&E's current
10 Real Time Pricing pilot program, except that the LEV rate does not include a critical
11 peak pricing component. The LEV rate is designed to be revenue neutral with the
12 Company's standard Residential Service Rate RS. In other words, when the time-
13 differentiated unit charges for the proposed LEV rate are applied to estimated time-
14 differentiated billing units for RS, the revenues are approximately equal to total RS
15 revenues.

16

17 **E. CURTAILABLE SERVICE RIDER**

18 **Q. Please summarize the proposed changes to the Company's curtailable service**
19 **riders.**

20 A. The Company currently has three curtailable service riders – CSR1, CSR2, and
21 CSR3. CSR1 provides for up to 200 hours of curtailment, includes a buy-through
22 provision for curtailable service, and is restricted to customers receiving curtailable
23 service as of May 12, 2004. One KU customer and two LG&E customers take

1 service under CSR1. CSR2 provides for up to 425 hours of curtailment, includes a
2 buy-through provision, and is not restricted. No customers are currently taking
3 service under CSR2, which provides slightly higher credits than CSR1. CSR3
4 provides for up to 100 hours of curtailment, does not include a buy-through provision,
5 and is restricted to customers taking service under Rate IS. The curtailable credits
6 provided under CSR3 are significantly lower than the credits provided under CRS1 or
7 CSR2. Only one customer on the combined system takes service under CSR3 – an
8 arc furnace load served by KU (“Arc Furnace”) that is the largest customer on the
9 combined system. The three curtailable service riders were the result of negotiated
10 settlements in the Companies’ last two rate cases.

11 In this proceeding, KU is proposing to consolidate the three curtailable service
12 riders into a single rider, which will be called Curtailable Service Rider CSR. The
13 Rider will provide up to 500 hours of total curtailment and will provide credits
14 consistent with CSR1. Under the proposed CSR, the Company will have the right to
15 request up to 100 hours of physical curtailment without buy-through and up to 400
16 hours of curtailment with a buy-through option, where the customer can choose to
17 either curtail its load or purchase buy-through power. The buy-through power will be
18 priced at an automatic, formula-based price determined by multiplying an indexed
19 cost of natural gas (\$/MMBtu) by a specified heat rate (.01200 MMBtu/kWh)
20 representative of the heat rate of a typical single-cycle combustion turbine. The
21 Company will provide at least a 10 minute notice prior to curtailment.

22 **Q. Why is the Company proposing to adopt the credits provided in CSR1 as the**
23 **basis for the proposed CSR?**

1 A. When the credits set forth in CSR1 were developed they were based on the estimated
2 carrying costs associated with a combustion turbine. In today's economic
3 environment, these credits significantly overstate the value of curtailable service.
4 Currently, the Company can purchase capacity in the marketplace at a much lower
5 cost than the value of the credits being provided to its curtailable customers.
6 Furthermore, utilities are currently not purchasing combustion turbines. There have
7 been reports over the past few years of independent power producers selling
8 combustion turbines at distressed prices. In spite of the currently prevailing soft
9 market for capacity, which may or may not be temporary, the Company concluded
10 that it was appropriate to leave the credits for CSR at the current levels set forth in
11 CSR1, which were determined in accordance with the avoided capacity cost of a
12 combustion turbine. However, the Company is proposing to refine the provisions of
13 the proposed rider so that they correspond more closely to the operational
14 characteristics the Company would actually enjoy if it were to install combustion
15 turbine capacity rather than providing customers with a credit for the right to curtail
16 their load under CSR. In other words, the Company wants the provisions of CSR to
17 mirror as much as possible the benefits that the Company would receive if it installed
18 a combustion turbine.

19 Specifically, the Company is proposing to increase the hours of curtailment to
20 500 hours, which is more in line with the amount of hours that a new combustion
21 turbine would be scheduled to operate. The Company is also proposing to require at
22 least 100 hours of physical interruption without buy-through, which, again, is more
23 consistent with the expectation that the Company would receive at least 100 hours of

1 physical power from a combustion turbine. Buy-through power would be indexed to
2 the cost of natural gas, which is the primary fuel used in KU's combustion turbine
3 units. Additionally, the Company would be able to request CSR customers to curtail
4 their load within 10 minutes, which is consistent with the start-up time for a quick-
5 start combustion turbine and is consistent with the requirement for using capacity as
6 spinning reserves.

7 **Q. Are there any other changes being proposed to CSR?**

8 A. Yes. The credit will only be applied during periods of the day when the Company is
9 likely to need curtailable service. Specifically, the credit will be applied to the
10 difference between (a) the Customer's measured maximum kilowatt demand during
11 any 15-minute interval during the following time periods: (i) for the summer peak
12 months of May through September, from 10 A.M. to 10 P.M, and (ii) for the months
13 October continuously through May, from 6 A.M. to 10 P.M, and (b) the firm contract
14 demand. The purpose of this change is to help ensure that the Company can actually
15 curtail the load for which it is providing a credit. Specifically, curtailable service has
16 minimal value to the Company if the curtailable load can only be called upon during
17 the middle of the night or during weekends. It is not reasonable to provide a
18 curtailable credit for load that is only present on the system during off-peak hours.
19 This modification will prevent customers from receiving credits for both operating
20 during off-peak hours under a time-of-day rate and receiving credits for strictly off-
21 peak loads.

22

1 **F. FLUCTUATING LOAD SERVICE**

2 **Q. What is Fluctuating Load Service?**

3 A. Fluctuating Load Service FLS (which is currently called "Industrial Service IS") is a
4 rate schedule that is available to large loads that fluctuate significantly within short
5 periods of time. Specifically, this rate schedule is available to loads that either
6 increase or decrease 20,000 kVA or more per minute or 70,000 kVA or more in ten
7 minutes. KU only has one customer served under this rate schedule: the Arc Furnace
8 mentioned earlier in connection with the Curtailable Service Rider. The rate is
9 currently called Industrial Service Rate IS, but the Company is proposing to change
10 the name of the rate schedule to "Fluctuating Load Service" (Rate FLS) so as to
11 provide a more descriptive name for the service and to avoid both internal and
12 external confusion about the availability and nature of the service. As is currently the
13 case for Industrial Service IS, the Company is proposing the same charges under both
14 KU's and LG&E's Fluctuating Load Service rates.

15 **Q. What changes is the Company proposing for the rate schedule?**

16 A. The rate currently consists of two categories of demand charges – Standard Load
17 Charges that are billed on the basis of 15-minute integrated demands and Fluctuating
18 Load Charges that are billed on the basis of the maximum demands measured on a 5-
19 minute integrated basis less the demands measured on a 15-minute integrated basis.
20 Both components include an On-Peak and Off-Peak Charge. The original purpose of
21 this somewhat complicated formula, which was the result of a negotiated settlement,
22 was to provide a simple average of demand charges billed on a 15-minute basis and
23 demand charges billed on a 5-minute basis. The Company is proposing to simplify

1 the rate schedule by implementing the time-of-day rate structure described earlier in
2 connection with Rate TOD, but with demands determined on the basis of 5-minute
3 integrated demands as opposed to a complicated formula that considers both 5-minute
4 and 15-minute demands.

5 **Q. Does the change in the billing from a 5-minute and 15-minute average to a 5-**
6 **minute demand affect the proposed revenue attributable to the Arc Furnace?**

7 A. The Company would allocate the same amount of revenue increase to FLS
8 irrespective of the rate structure developed for the service. In other words, rates were
9 developed to produce a specified revenue requirement for the Fluctuating Load
10 Service based on the underlying billing determinants associated with the rate
11 structure. In calculating the revenue at the proposed rate, the unit charges were
12 applied to time-differentiated 5-minute demands to produce the revenue requirement
13 for this single-customer rate class. Therefore, had a different rate structure been
14 adopted, the pro-forma revenue after the increase would have been the same (within
15 rounding) as currently proposed in this proceeding, except the unit charges, of course,
16 would have been different. Consequently, neither the use of 5-minute demands nor
17 the implementation of the new time-of-day structure affects the proposed test-year
18 revenue for which the Arc Furnace is responsible.

19 **Q. Why is the Company proposing to apply the demand charges to 5-minute**
20 **demands?**

21 A. Although it does not affect the proposed test-year revenue requirement allocated to
22 the Arc Furnace, the use of 5-minute demands is designed to provide an incentive or
23 inducement for customers served under this rate to manage their loads in a less

1 volatile manner. In other words, KU will be providing customers served under this
2 rate, which currently only includes the Arc Furnace, with an inducement to manage
3 spikes in their demands.

4 **Q. Why is the Company adopting the time-of-day structure in Rate TOD for**
5 **Fluctuating Load Service?**

6 A. As mentioned earlier, KU and LG&E are adopting a uniform time-day-structure for
7 all demand-billed rates, which separates the current peak time period into two time
8 periods to provide customers with greater opportunity to reduce or shift their Peak
9 and Intermediate period demands.

10 **Q. Was the fluctuating nature of the Arc Furnace's load taken into account in the**
11 **cost of service study?**

12 A. No. All demand allocators in the cost of service study were measured on an hourly
13 basis. Using hourly demands in the cost of service study likely understates the costs
14 allocated to the Arc Furnace and thus overstates the rate of return for the Arc Furnace.
15 Furthermore, the cost of service study did not identify any incremental load-following
16 or regulation costs associated with serving the Arc Furnace. This is another area
17 where the cost of service study likely understates the cost of serving the Arc Furnace.

18

19 **G. CONJUNCTIVE DEMAND**

20 **Q. Was there a provision in the Settlement Agreement in KU and LG&E's last**
21 **general rate cases to study Conjunctive Demand?**

22 A. Yes. Section 3.11 of the Settlement Agreement, Stipulation, and Recommendation
23 ("Settlement Agreement") stated that KU and LG&E "agree to work with interested

1 parties to study the feasibility of measuring demand for generation service to multi--
2 site customers based on conjunctive demand, where 'conjunctive demand' herein
3 refers to the measured demand at a meter at the time that the total demand of a multi-
4 site customer's load, measured over a coinciding time period, has reached its peak
5 during the billing period."

6 **Q. Please explain what this means.**

7 A. Conjunctive demand is a form of aggregated billing, where the loads for a customer
8 with multi-site accounts, such as a group of grocery stores or retail stores owned by a
9 single corporate entity, are aggregated for purposes of billing a component of the
10 utility's demand charge.

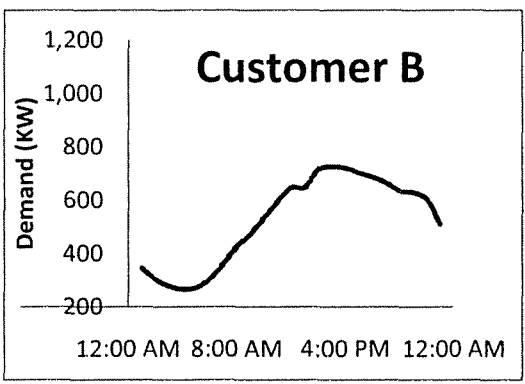
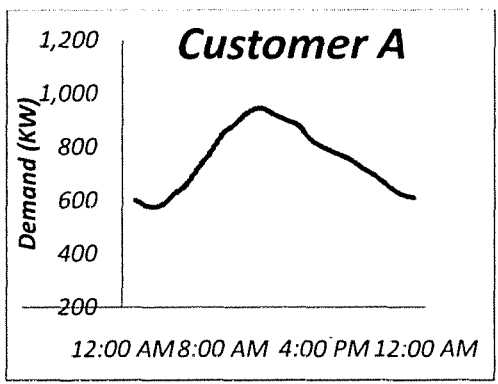
11 **Q. Is aggregated billing allowed under the Commission's regulations?**

12 A. No. Section 9(2) of 807 KAR 5:041 states that, "The utility shall regard each point of
13 delivery as an independent customer and meter the power delivered at each point.
14 Combined meter readings shall not be taken at separate points, nor shall energy used
15 by more than one (1) residence or place of business on one (1) meter be measured to
16 obtain a lower rate." Thus any sort of aggregated billing would require a deviation
17 that could only be authorized by a Commission Order upon a showing of good cause.
18 Certainly, under 807 KAR 5:041, Section 22, the Companies and interested parties
19 could request a deviation from this provision in order to allow for a form of
20 conjunctive demand that is consistent with cost of service and ratemaking principles,
21 provided there is good cause for such deviation.

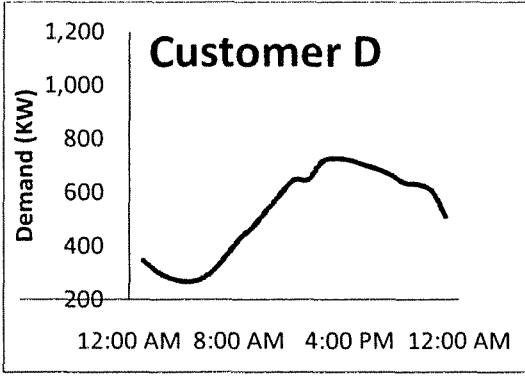
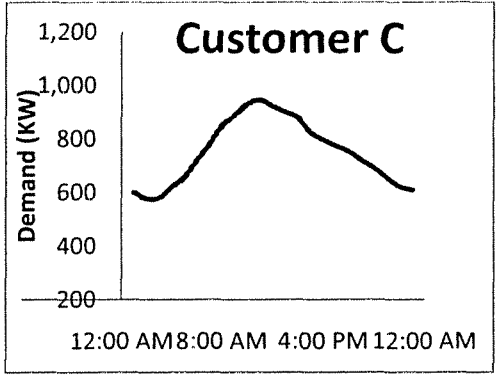
22 **Q. Explain how Conjunctive Demand would be billed?**

1 A. Perhaps an easy way to understand what the provision of the Settlement Agreement
2 means is to consider four customers with two different demand profiles, referred to as
3 Customer A, Customer B, Customer C and Customer D. In this example, Customer
4 A and Customer C share the same load characteristics for the month (Load Profile 1).
5 Customer B and Customer D also share the same load characteristics (Load Profile 2)
6 which is different from Customer A and Customer C. As a further simplifying
7 assumption, suppose that the maximum monthly demands for all four customers
8 occur on the same day, which happens to be the same day during which the utility's
9 monthly system peak occurs. The 15-minute peak-day loads for the four hypothetical
10 customers are shown below:

11

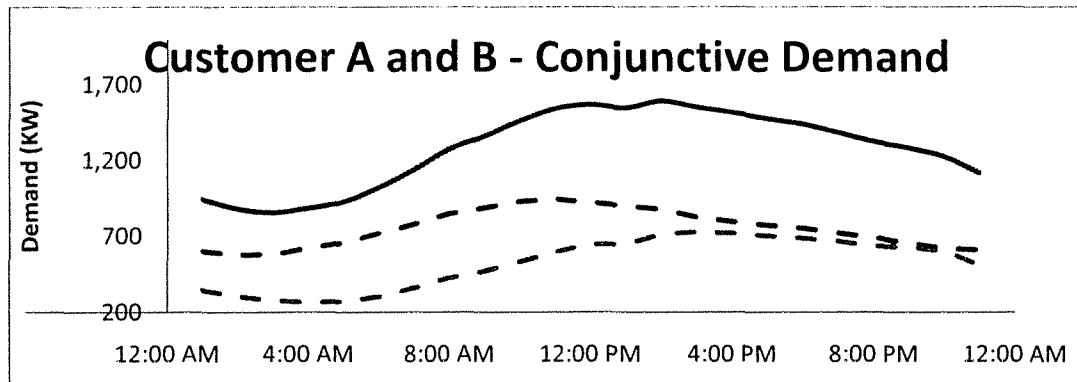


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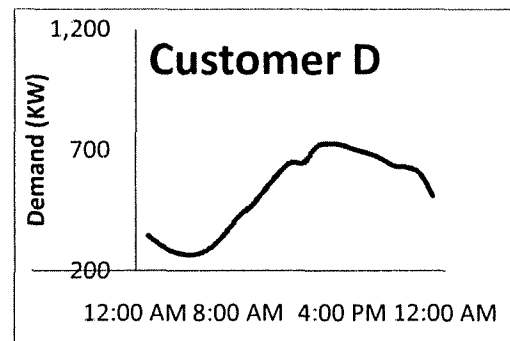
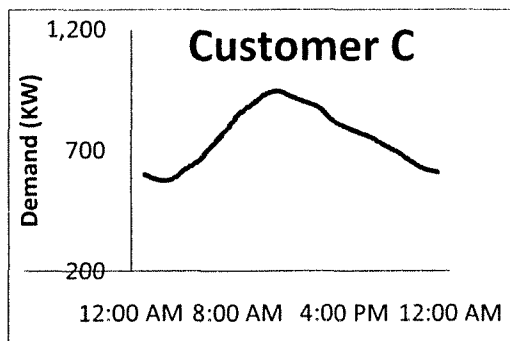


1 Now suppose that Customer A is a warehouse and Customer B is a retail store owned
2 by the same corporate entity. Therefore, Customer A and Customer B represent a
3 single "multi-site customer" according to Section 3.11 of the Settlement Agreement.
4 Further, suppose that Customer C is also a warehouse and Customer D is a retail
5 store, not owned by the same entity but separate individual entities.

6 Under Section 3.11 of the Settlement Agreement, the Conjunctive Demand for
7 Customer A and Customer B would be determined by aggregating (or "conjoining")
8 the 15-minute loads for the two customers and applying the generation component of
9 the demand charge to the maximum 15-minute demand from the aggregated loads,
10 whereas the billing demands for Customer C and Customer D would continue to be
11 determined individually, as follows:



12



13

1 For the multi-site customers, in this example, the Conjunctive Demand applicable to
2 the production demand component would be 1,593 kW, whereas the billing demand
3 for the two non-multi-site customers would continue to be 1,750 kW, even though
4 their loads are identical.

5 **Q. Could you provide hypothetical demand charge calculations for these four**
6 **hypothetical customers without using Conjunctive Demand.**

7 A. Yes. Suppose that the utility's total monthly demand charge is \$10 per kW as applied
8 to each individual customer's maximum demand, which consists of a \$6.50 per kW
9 production demand component and a \$3.50 per kW transmission and distribution
10 demand component. With a standard non-coincident peak (NCP) rate applied to each
11 individual customer's demand, the demand charge billing for Customer A would be
12 the same as the demand charge billing for Customer C. Likewise, the demand charge
13 billing for Customer B would be the same as the demand charge billing for Customer
14 D, as follows:

15

16 **Customer A (multi-site warehouse)**

17 Demand Charges = 1,000 kW x \$10.00/kW = \$10,000

18 **Customer C (non-multi-site warehouse)**

19 Demand Charges = 1,000 kW x \$10.00/kW = \$10,000

20 **Customer B (multi-retail retail store)**

21 Demand Charges = 750 kW x \$10.00/kW = \$ 7,500

22 **Customer D (non-multi-site retail store)**

23 Demand Charges = 750 kW x \$10.00/kW = \$ 7,500

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Under this example Customer A (the multi-site warehouse) and Customer B (the multi-site retail store), together, would be billed demand charges of \$17,500 for the month. Customer C (the non-multi-site warehouse) and Customer D (the non-multi-site retail store owned by some other individual entity), together, would be billed \$17,500, the same amount as the two-multi-site accounts.

Q. What happens with Conjunctive Demand?

A. With Conjunctive Demand, the 15-minute loads for the two multi-site customers would be aggregated and the production demand component would be applied to the maximum aggregated demand during the month, and transmission demand component would continue to be applied to the maximum demands for the individual accounts, as follows:

Customer A and Customer B (multi-site customers)

Production –	1,593 kW x \$6.50/kW	= \$10,354.50
Trans & Dist	1,750 kW x \$3.50/kW	= \$ 6,125.00
Total Customers A & B		= \$16.479.50

Customer C and Customer D (non-multi-site customers)

Demand Charges =	1,000 kW x \$10.00/kW	= \$10,000.00
Demand Charges =	750 kW x \$10.00/kW	= \$ 7,500.00
Total Customers C and D		= \$17,500.00

1 Therefore, under Conjunctive Billing, as defined in the Settlement Agreement,
2 Customer A and Customer B, together, would pay \$16,479.50 in demand charges,
3 while Customer C and Customer D, together, with identical loads, would pay
4 \$17,500. Under the form of Conjunctive Billing as defined in the Settlement
5 Agreement, the multi-site customers would realize a rate benefit (or rate disparity) of
6 \$1,020.50 without taking any action to modify their load patterns. In other words, the
7 multi-site customers would receive a rate benefit through conjunctive billing of
8 \$1,020.50 compared to the two non-multi-site customers even though the cost of
9 serving the multi-site customers is the same as the two non-multi-site customers.

10 **Q. Do you believe that the type of Conjunctive Demand defined in the Settlement**
11 **Agreement is consistent with sound cost of service and ratemaking principles?**

12 A. No. In a regulatory context, the term "fair, just, and reasonable rates" has taken on the
13 meaning that the rates are cost based and non-discriminatory. The cost of serving
14 Customers A and C in the example above would be the same, and the cost of serving
15 Customers B and D would be the same. As can be seen from the example above,
16 there is clearly an advantage to aggregating the loads of Customers A and B before
17 applying the rates whenever there is diversity among the load patterns. Allowing
18 loads to be aggregated before the rates are applied results in a lower bill. Allowing
19 such load aggregation for multi-site accounts yet denying it for non-multi-site
20 accounts could easily be regarded as discriminatory treatment.

21 **Q. Would a full-scale implementation of the type of Conjunctive Demand as defined**
22 **in the Settlement Agreement result in even greater disparities than shown in**
23 **your example?**

1 A. Yes. As more accounts are added the total amount of the rate disparities would be
2 larger.

3 **Q. Are there other forms of conjunctive billing that are more consistent with cost of**
4 **service and ratemaking principles?**

5 A. Yes. Coincident peak CP demand billing can be viewed as a form of conjunctive
6 billing, and can be applied on an aggregated basis so that it can be implemented as a
7 full-fledged conjunctive billing approach. With CP demand rates, the production
8 (and perhaps transmission) demand costs would be applied to the customer's demand
9 at the time of the Company's system peak. CP demand rates are fully consistent with
10 cost of service principles. An important consideration in the Companies' generation
11 resource planning efforts is to plan the system so that it has adequate capacity to meet
12 maximum system demands, which determine the time when CP demands are
13 measured. In the Company's cost of service study, a significant portion of production
14 and transmission demand-related costs are allocated on the basis of class
15 contributions to CP demands. Therefore, conjunctive demands determined on the
16 basis of multi-site customer's CP demands would be consistent with cost of service
17 and ratemaking principles. However, because CP demands are additive (i.e., because
18 they are determined for loads at a particular point in time) CP billing will result in the
19 same demand charges regardless of whether they are applied conjunctively or
20 individually.

21 **Q. Would the Company be willing to consider conjunctive billing if it is applied on**
22 **a system CP basis?**

1 A. Yes, as long as there are some restrictions. If the parties to this proceeding are
2 interested in conjunctive demand based on the billing of production demand-related
3 costs on the basis of system CP demands, the Company would be willing develop
4 conjunctive rates along these lines for filing with the Commission as a pilot program.
5 Any such pilot program would need to include some restrictions on the rate, such as
6 minimum load-factor and minimum individual load thresholds, in order to limit the
7 revenue impact on the Company. Of course, customers would be responsible for any
8 additional metering, billing and administrative costs associated with providing this
9 service by paying a higher basic service charge. Again, for a system CP-based
10 conjunctive demand rate, it would not be necessary to aggregate the loads for
11 individual accounts; therefore, it would not be necessary for the parties to request a
12 deviation from Section 9(2) of 807 KAR 5:041.

13

14 **H. OTHER RATES**

15 **Q. Is KU proposing any new lighting services in this proceeding?**

16 A. Yes. The Company is proposing to offer a fixture-only option for Contemporary
17 High Pressure Sodium installations where multiple fixtures can be installed on a
18 single pole. The support for this new rate offering is included in Seelye Exhibit 4. In
19 allocating the proposed revenue increase to street lights and outdoor lights, the same
20 percentage increase was applied to each light with the exception of mercury vapor
21 and incandescent lights. Because mercury vapor and incandescent lights have been
22 restricted for a number of years and are not being replaced, the Company is not
23 proposing to increase the charges for these lights.

1 **Q. Other than the changes mentioned previously, is the Company proposing any**
2 **other significant structural changes to its rates?**

3 A. No. However, in general, the Company is proposing to modify individual rate
4 components to more accurately reflect the results of the cost of service study. For
5 example, the Company is proposing to increase the basic service charge for General
6 Service Rate GS, under which small commercial and industrial customers take
7 service, from \$10.00 to \$20.00 per month to more accurately reflect the actual cost of
8 providing service.

9
10

11 **I. SUMMARY OF ELECTRIC RATE INCREASES**

12 **Q. Have you prepared exhibits reconstructing KU's test-year billing determinants**
13 **for the electric business and showing the impact of applying the new rates to**
14 **test-year billing determinants?**

15 A. Yes. The reconstruction of KU's electric billing determinants is shown on Seelye Exhibit
16 5. The revenue increase by rate class is summarized on Seelye Exhibit 6. Seelye
17 Exhibit 7 shows the impact of applying the current and proposed rates to test-year billing
18 units.

19 **Q. What revenue increase is KU proposing?**

20 A. KU is proposing an increase in test-year revenues of \$135,266,941, which is calculated
21 by applying the proposed rates to test-year billing determinants. This increase is slightly
22 different from the revenue requirement increase of \$135,285,293 shown in Rives Exhibit

1 8 because the number of decimal places in the proposed charges cannot be carried out
2 far enough to yield the exact amount shown in Mr. Rives' exhibit.

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4
5 **IV. MISCELLANEOUS SERVICE CHARGES AND CUSTOMER DEPOSITS**

6
7 **A. CABLE TV ATTACHMENT CHARGES**

8 **Q. Is the Company proposing to adjust the Cable TV Attachment charges?**

9 A. Yes.

10 **Q. When were the charges last updated?**

11 A. The charges have not been updated since the mid-1980s even though the costs
12 associated with this service have gone up significantly.

13 **Q. How were the proposed charges for Cable Television Attachment Charges
14 developed?**

15 A. In its Order in Administrative Case No. 251, the Commission prescribed a
16 methodology for determining the attachment charges. The calculations proposed in
17 this filing, as set forth in Seelye Exhibit 8, follow the guidelines established in
18 Administrative Case No. 251 and also follow the methodology that was approved by
19 the Commission in LG&E's Case No. 90-158.

20
21 **B. EXCESS FACILITIES RIDER**

22 **Q. Please describe the proposed changes to the Excess Facilities Rider.**

23 A. The Excess Facilities Rider applies to customer requests for service arrangements
24 requiring equipment and facilities in excess of those the Company would normally

1 install. Examples of excess facilities would include requests for non-standard facilities
2 such as emergency backup feeds, automatic transfer switches, redundant transformer
3 capacity, and duplicate or check meters. The Company is proposing to modify the tariff
4 so that the customer would have the option of either (i) requesting that KU incur the full
5 cost of the equipment (including up-front equipment cost), in which event the monthly
6 excess facilities charge would cover the expected carrying charges on the equipment, the
7 estimated maintenance cost on the equipment, and the estimated cost of replacing the
8 equipment if it fails prior to the service life of the facilities, or (ii) making an up-front
9 payment to cover the cost of the facilities, in which event the monthly excess facilities
10 charge would only cover the Company's estimated maintenance cost on the equipment
11 and the estimated cost of replacing the facilities if they fail prior to the expected service
12 life of the equipment. Because estimated failure costs would be included in the charge
13 for either scenario, KU would replace the equipment if it fails prior to the end of the
14 specified service life under either option. The primary change that the Company is
15 proposing in this filing is to replace the equipment if it fails rather than require the
16 customer to replace the equipment. The Company has determined that agreeing to
17 replace the facilities in the event of failure will reduce potential questions and possible
18 litigation necessary to determine whether the Company or the customer is responsible
19 for the equipment failure. Under the current proposal, the charge will include the cost of
20 replacing the facilities. The Company will simply replace the facilities in the event of
21 equipment failure and the monthly carrying charges paid by the customer will be
22 updated to reflect the replacement cost.

23 **Q. What are the proposed excess facilities charges?**

1 A. Under the first option, in which the Company makes the up-front investment, the
2 monthly charge would be 1.61 percent of the original cost of the facilities. Under the
3 second option, in which the customer makes the initial up-front investment, the monthly
4 charge would be 0.75 percent of the original cost of the facilities.

5 **Q. How are the excess facilities charges calculated?**

6 A. For the first option, in which KU makes the up-front investment, the charge includes (i)
7 the levelized carrying charges associated with both the original cost of the facilities and
8 the present value of the expected replacement cost of the facilities, plus (ii) operation
9 and maintenance expenses as a percentage of the original cost of the plant. The
10 levelized carrying charge rate is calculated using an 8.32 percent cost of capital for the
11 estimated 30-year recovery period for long-lived distribution property. The present
12 value of the expected replacement costs is determined using an actuarial approach based
13 on Iowa-type survivor curves, which are the survival frequency distributions developed
14 by Iowa State University that are used in depreciation studies for electric and gas utilities
15 throughout the U.S. Specifically, the present value replacement cost is determined by
16 calculating the replacement cost for each year based on the failure percentage given by a
17 specified survivor curve, adjusted to reflect a three percent inflation factor and present
18 valued using an 8.32 percent discount rate. A 30-year R-2 Iowa curve is used to
19 determine the annual replacement percentages. This curve is typical of an Iowa curve
20 that might be used for transformers and other distribution facilities.

21 For the second option, in which the customer makes the initial up-front
22 investment, the charge includes (i) the levelized carrying charges associated with the
23 present value of the expected replacement cost of the facilities, plus (ii) operation and

1 maintenance expenses as a percentage of the original cost of plant. Therefore, under this
2 option, the charge would not include the carrying charges associated with the initial cost
3 of the facilities, but would include carrying charges on the present value of the
4 replacement cost.

5 For both options, the operation and maintenance component is determined by
6 dividing (i) actual operation and maintenance expenses less purchased power expenses
7 during the test year by (ii) electric plant in service as of the end of the test year. Cost
8 support for the proposed excess facilities charges is included in Seelye Exhibit 9.

9
10 **C. METER PULSE CHARGE**

11 **Q. Is the Company proposing any changes to the meter relay pulse charge set forth**
12 **in the electric tariff?**

13 A. No. Even though the Company could support increasing the meter pulse charge
14 based on the cost of providing the service, the Company is not proposing to increase
15 the charge at this time. The meter pulse relay service is a special service provided
16 strictly at the option of the customer whereby the Company installs special equipment
17 on industrial and commercial demand meters to provide customers a demand pulse so
18 that they can better manage their demands. The charge was filed for the first time in
19 the Company's recent general rate case. The charge is somewhat understated because
20 the costs were simply amortized over 5 years without any consideration for carrying
21 costs and replacement. The proper calculation of a charge that includes carrying costs
22 is included in Seelye Exhibit 10. The carrying charge methodology is consistent with
23 the methodology shown in the Excess Facilities Rider, except the life of electronic

1 metering equipment is much shorter than the type of long-lived utility property
2 contemplated under the Excess Facilities Rider. However, due to the magnitude of
3 the increase required to provide full recovery and because the charge was introduced
4 only recently, the Company decided not to adjust the charge at this time.

5
6 **D. CUSTOMER DEPOSITS**

7 **Q. Is KU proposing any changes to its customer deposit requirements?**

8 A. Yes. The current residential deposit requirements are \$135 for residential customers,
9 and \$140 for general service customers. The Commission's regulations 807 KAR
10 5:005, Section 7(b) state that, "The utility may establish an equal amount for each
11 class based on the average bill of customers in that class. Deposit amounts shall not
12 exceed two-twelfths (2/12) of the average bill of customers in the class where bills are
13 rendered monthly...." Consistent with these regulations, KU could have supported
14 higher customer deposit requirements for residential and general service customers.
15 In order to harmonize the deposit requirements with those proposed for LG&E, KU is
16 proposing deposit requirements of \$160 for residential customers and \$220 for
17 general service customers. See Seelye Exhibit 11.

18
19 **V. PRO-FORMA REVENUE ADJUSTMENTS**

20 **A. ELECTRIC TEMPERATURE NORMALIZATION ADJUSTMENT**

21 **Q. Is KU proposing a temperature normalization adjustment for electric operations**
22 **in this proceeding?**

23 A. Yes.

1 **Q. What is the purpose of making such an adjustment in a rate case?**

2 A. In a general rate case, service rates are set at a level that will provide the utility a
3 reasonable opportunity to recover its costs on a going-forward basis, including a fair,
4 just and reasonable return on investment. The underlying principle is that when rates
5 go into effect as a result of a general rate case, those rates will represent a level of
6 revenue that will allow the utility to recover its reasonably incurred costs on a going-
7 forward basis. This principle holds regardless of whether a projected test year or a
8 historical test year is used to set rates. When rates are based on a historical test year,
9 pro-forma adjustments are made to test-year operating results so that revenues and
10 expenses will be representative on a going-forward basis. This is the principle behind
11 adjusting certain test-year operating results to reflect a going-forward level of
12 expenses and revenues for things such as storm damage expenses, injuries and
13 damages, and year-end levels of customers. (See Reference Schedules 1.21, 1.22, and
14 1.12 to Rives Exhibit 1) or annualizing other revenues and expenses (e.g.,
15 depreciation expense and wages and benefits expense) to reflect the full amount on a
16 going forward basis. In this proceeding, the Company has made a number of other
17 normalization adjustments to help ensure that the historical test year will be
18 representative of costs and revenues on a going-forward basis. Normalization
19 adjustments that are not supported by a sound statistical methodology and do not
20 apply clear and objective measures, but are ad hoc and results-oriented, are not used
21 to adjust test year results.

22 **Q. Why is it appropriate to make a temperature normalization adjustment in this**
23 **proceeding?**

1 A. Electric utility sales vary with temperature. As temperatures rise during the summer,
2 more electric energy is used by customers to operate the compressors on their air-
3 conditioners. Likewise, as temperatures go down in the winter, more electric energy
4 is used by customers to operate electric furnaces and other space-heating appliances.
5 Consequently, for any day during the summer or winter, KU's electric sales will
6 increase and decrease as a result of changes in temperature.

7 **Q. For electric operations, should revenues and expenses reflect a *range* of cooling
8 and heating degree days representative of normal conditions?**

9 A. Yes. What is considered normal can be represented in a number of statistically valid
10 ways. One methodology – the mean-value approach – is to represent normal degree
11 days by calculating a 30-year average. Another methodology would be to establish a
12 statistically determined range centered on the mean-value degree days.

13 From a statistical perspective, a 30-year mean, or average, would represent a
14 measure of the *expected value* for heating degree days. For a normally-distributed
15 probability density function, the expected value of a random variable is equal to the
16 mean value. Or stated more rigorously, the maximum likelihood estimator for a
17 normally distributed random variable is equal to the sample mean value. (For
18 example, see Robert V. Hogg and Allen T. Craig, *Introduction to Mathematical*
19 *Statistics*, Third Edition, 1975, at 257.) Therefore, for LG&E's natural gas
20 operations, the 30-year average heating degree days are considered to be
21 representative of a going-forward level of heating degree days for purposes of
22 determining test-year levels of revenues and sales.

1 This is a standard approach for normalizing natural gas revenues and
2 expenses, and is also used in other jurisdictions to normalize electric revenues and
3 expenses. Although it has accepted the mean-value methodology for calculating gas
4 temperature normalization adjustments for many years, the Commission has
5 expressed concerns about using the mean-value approach for electric temperature
6 normalization. In its Order in Case No. 10064, the Commission stated as follows:

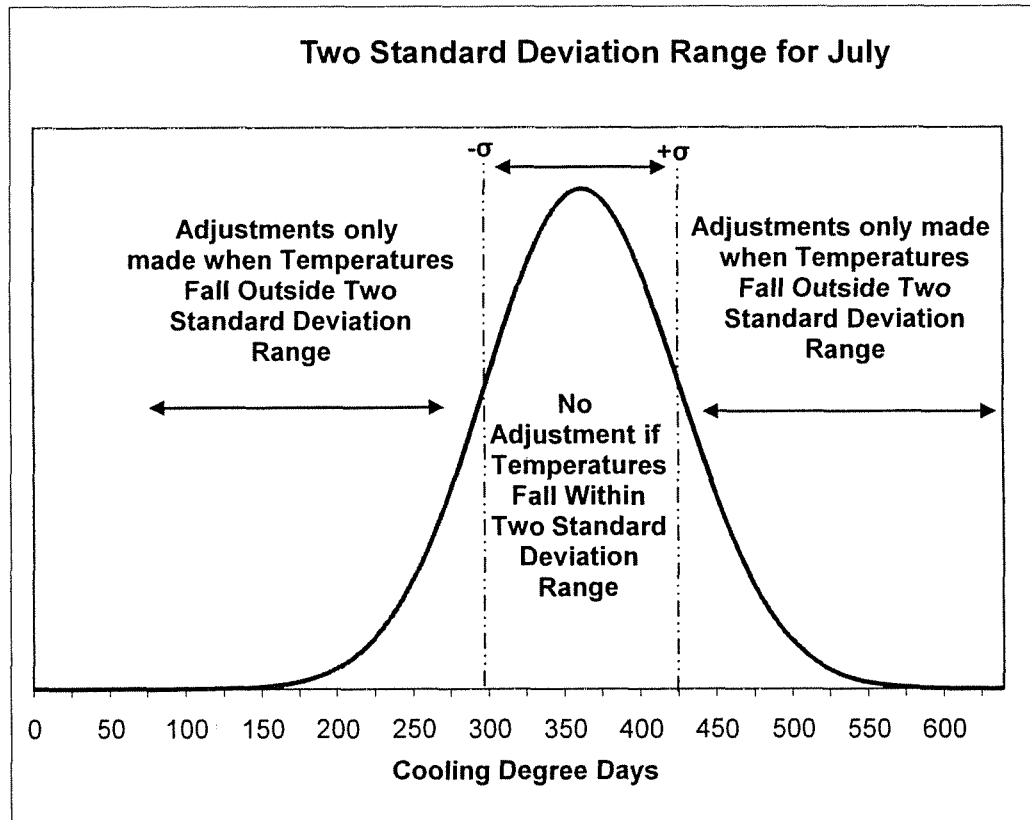
7 The Commission is of the opinion that there is adequate evidence
8 to suggest that a range of temperatures and not a specific mean
9 temperature is a more appropriate measure of normal temperatures.
10 As long as the temperature falls within these bounds then it is
11 inappropriate to adjust sales for temperature. However, if the
12 temperature falls outside those bounds then it is appropriate to
13 adjust sales to the nearest bound. (Order in Case No. 10064, dated
14 July 1, 1988, at 39.)
15

16 Therefore, an alternative to the mean-value approach, one which was suggested by
17 the Commission's Order in Case No. 10064 and is well-grounded by statistical
18 theory, would be to determine a *range* of cooling and heating degrees days that would
19 be considered normal. Instead of normal degree days being represented by a mean
20 value, as is done in the gas temperature normalization adjustment, a bandwidth
21 around the mean value could be established. Cooling degree days inside the
22 bandwidth would then be considered normal, and cooling degree days outside the
23 bandwidth – either high or low – would be considered abnormal or extraordinary,
24 requiring a normalization adjustment to bring revenues and sales to within a normal
25 range. A standard approach for establishing a *normal range* of a random variable is
26 to determine a bandwidth of two standard deviations centered on the mean. The
27 rationale for this approach is that for a normally-distributed (Gaussian) probability

1 density function, the random variable will fall within a range between one standard
2 deviation above and one standard deviation below the mean value 68 percent of the
3 time. More important for our purposes is the fact that a random variable will only
4 exceed the two standard deviation bandwidth 16 percent of the time. Assuming that
5 cooling and heating degree days are normally distributed, which is a standard
6 supposition well-grounded in empirical research, only 16 percent of the time would
7 temperatures be expected to exceed one standard deviation above or below the mean.

8 **Q. Using cooling degree days in July as an example, how would the range for the**
9 **temperature adjustment be determined?**

10 A. The following graph shows a normally-distributed probability density function for
11 July based on a mean level of cooling degree days of 361 and a standard deviation of
12 64. In this example, no temperature normalization adjustment would be made if the
13 cooling degree days fall between 297 and 425 during July. If cooling degrees fall
14 above 425 during a particular July then a temperature normalization adjustment
15 would be made to reduce sales to what they would have been if there actually had
16 been 425 cooling degree days for the month. If cooling degree days fall below 297,
17 then sales would be adjusted upward to what they would have been if there actually
18 had been 297 cooling degree days for the month.



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Q. Is the Company proposing to adjust revenues and sales to reflect the 30-year average level of cooling and heating degree days?

A. No. Unlike LG&E's temperature normalization adjustment for natural gas sales, which adjusts base rate revenues to reflect the 30-year average, for electric operations, the Company is proposing a more conservative approach. Specifically, if heating and cooling degree days during a month are *within* plus or minus one standard deviation of the mean degree days for the month, then no adjustment would be made during that month. If heating or cooling degree days for a month are more than one standard deviation above the average for that month, then sales would be adjusted upward or downward to reflect the heating or cooling degree days at the top end of

1 the range. In other words if the degree days are above the top end of the range, they
2 are not adjusted to the *average* but only to *one standard deviation above* the average.
3 Likewise if heating or cooling degree days for a month are more than one standard
4 deviation below the average for that month, then sales would be adjusted downward
5 or upward to reflect the heating or cooling degree days at the bottom end of the range.

6 This approach places constraints on the magnitude of the temperature
7 normalization adjustment. First, a constraint is placed on the magnitude of the total
8 revenue and expense adjustment because monthly normalization adjustments would
9 only be made during months when cooling or heating degree days fall outside a
10 particularly wide range of degree days. Second, the methodology would only adjust
11 sales to one of the two end points of the degree day range. Thus, this approach would
12 certainly result in lower revenue and expense adjustments than adjusting to the mid-
13 point of the degree-day range (the mean value), as is done with LG&E's gas
14 temperature normalization adjustment.

15 **Q. Are there months during the year that would not be adjusted under this**
16 **methodology?**

17 A. Yes, for most months no adjustments are required and there are many others when
18 somewhat small adjustments are required. Seelye Exhibit 12 shows the following
19 information for each month during the test year: (1) the 30-year average monthly
20 HDD and CDD for the month, (2) the standard deviation for the monthly HDD and
21 CDD for the 30-year period, (3) the upper and lower end of the HDD or CDD range,
22 determined by subtracting or adding one standard deviation to the average HDD or
23 CDD for the month, (4) the actual HDD or CDD for the month, (5) an indication of

1 whether the HDD or CDD is outside the bandwidth for the month, and (6) the amount
2 by which the HDD or CDD is outside of the bandwidth. As can be seen from this
3 exhibit, the only adjustments that would be required are for the months of July and
4 October. July is 70 CDD cooler than the bottom end of the range; and October is 21
5 HDD cooler than the top end of the range.

6 **Q. How was the temperature relationship for electric sales determined during the**
7 **test year?**

8 A. The Companies' goal was to develop a well-formed linear regression model to
9 measure the statistically significant temperature dependence on the kWh sales for the
10 class of service being analyzed and, to use that model to measure the temperature-
11 sales relationship. In a linear regression model, the expected value of the response
12 variable (dependent variable) y would be related to a regressor (independent
13 variables) x_1 , in the following manner:

14

$$15 \quad E(y|x) = \beta_0 + \beta_1 x_1$$

16

17 The parameter β_0 is called the intercept of the model and the parameter β provides the
18 linear relationship between the response variable and the regressor identified in the
19 model. For each month where CDDs or HDDs fell outside of the two standard
20 deviation bandwidth, a rigorous parameter estimation process was followed for each
21 class of service to develop a regression model to measure the impact of temperature
22 on daily kWh sales.

23 **Q. Is this the same model that was proposed in the Company's last rate case?**

1 A. It is essentially the same, except that the model that the Company is proposing in this
2 proceeding is a simpler approach. In the last proceeding, primarily to address
3 concerns raised by the Commission regarding prior temperature normalizations
4 adjustments, the Company proposed a more complicated methodology consisting of
5 multiple regression models evaluated using step-wise regression. The witness for the
6 Attorney General, Glenn Watkins, criticized the Company's proposed methodology
7 for being too complicated. While Mr. Watkins opposed making a temperature
8 adjustment as a matter of principle, he suggested that a single-variable model would
9 be more appropriate if the Commission authorized a temperature normalization
10 adjustment for electric operations. In data requests, the Staff also requested that the
11 Company calculate the electric temperature adjustment using a simpler, single
12 variable approach. For these reasons, the Company is proposing a simpler model in
13 this proceeding.

14 **Q. Is regression analysis a widely used statistical methodology?**

15 A. Yes. As explained in Douglas C. Montgomery, Elizabeth A. Peck, and G. Geoffrey
16 Vinning, *Introduction to Linear Regression Analysis*, Fourth Edition, Wiley Series in
17 Probability and Statistics, 2006:

18
19 Regression analysis is one of the most widely used techniques for
20 analyzing multifactor data. Its broad appeal and usefulness result from
21 the conceptually logical process of using an equation to express the
22 relationship between a variable of interest (the response) and a set of
23 related predictor variables. Regression analysis is also interesting
24 theoretically because of elegant underlying mathematics and a well-
25 developed statistical theory. Successful use of regression requires an
26 appreciation of both the theory and the practical problems that
27 typically arise when the technique is employed with real-world data.
28 ... [a]pplications of regression analysis are numerous and occur in

1 almost every field, including engineering, the physical and chemical
2 sciences, economics, management, life and biological sciences, and
3 social sciences. In fact, regression analysis may be the most widely
4 used statistical technique. (Ibid., at xiii and 1.)
5
6

7 Although regression is a widely-used statistical technique, it is important that well-
8 formed models be developed for purposes of performing an electric temperature
9 normalization adjustment. The multiple regression models must be constructed in
10 accordance with sound mathematical and statistical practices.

11 **Q. Where were the daily kWh sales for each rate class obtained?**

12 A. The daily kWh sales for each rate class were obtained from census or sampled load
13 research data. KU has census data (daily kWh readings for each customer) for Rate
14 TODP, Rate RTS and Rate IS. Except for the lighting classes, which are not
15 temperature sensitive, the Company has accurate load research data for all of the rate
16 classes. The load research data is designed to meet the accuracy requirements that
17 were set forth in Section 133 of the Public Utilities Regulatory Policy Act (PURPA).

18 **Q. What statistical software package was used to develop the multiple regression
19 models?**

20 A. SAS, which is a leading statistical software package, was used to perform statistical
21 modeling. SAS incorporates a wide range of statistical and data analysis tools,
22 including regression modeling (linear, generalized linear, and non-linear),
23 nonparametric analysis, operations research, and multivariate analysis. According to
24 its 2007 annual report, there are over 43,000 university, business and government
25 SAS installations.

26 **Q. What is an R-Square and why is it used in the parameter estimation process?**

1 A. The term “R-Square” refers to the multiple coefficient of determination and is a
2 measure of the proportion of the variation of the predictor variable (y) explained by
3 the regressors (x_1, x_2, \dots, x_i) in a model. R-Square is the square value of the multiple
4 correlation coefficient (R). Values of R-Square that are close to 1.00 imply that most
5 of the variation in the response variable is explained by the regression model.
6 Generally, I would consider an R-Square above 0.60 as being adequate.

7 **Q. What rate classes were *not* normalized because of the absence of statistically
8 significant temperature sensitive sales?**

9 A. Obviously, the residential and commercial rate classes are the most temperature
10 sensitive, and the large industrial and large industrial time-of-day classes less so. The
11 rates classes (using the current rate designations) that were normalized include: (a)
12 Rate RS, (b) Rate GS, (c) Rate AES, (d) Rate PS, and (f) Rate TOD-Secondary.

13 **Q. Once the parameter estimates were determined how were they used to determine
14 the normalization adjustment?**

15 A. In calculating the kWh sales for the normalization adjustment by class and by month,
16 the parameter estimate for each applicable temperature variable (CDD65 and
17 HDD65) from Seelye Exhibit 13 was applied to the difference between the actual
18 value for the temperature variable during the month and the end-point of the two
19 standard deviation range centered on the 30-year average value for the temperature
20 variable to the extent the actual was not within the bandwidth, in which case no
21 adjustment was made. These adjustments are shown on Seelye Exhibit 14.

22 **Q. After the kWh sales adjustments were determined for each class, how was the
23 revenue component of the adjustment calculated?**

1 A. The revenue adjustment was calculated by applying the kWh adjustment for each rate
2 class to the energy charge applicable to the rate schedule. No attempt was made to
3 normalize the demand charges of three-part rate schedules consisting of a basic
4 service charge, energy charge and demand charge. The proposed temperature
5 normalization procedure normalized kWh sales and not maximum individual
6 demands. Had demands been normalized, the revenue adjustment would have been
7 larger without materially changing the expense adjustment. The revenue component
8 of the temperature normalization adjustment is calculated in Seelye Exhibit 15.

9 **Q. How was the expense component of the adjustment determined?**

10 A. The expense component of the temperature normalization adjustment was calculated
11 by applying the kWh sales adjustment to the variable expenses per kWh during the
12 test year. Variable expenses were determined using the FERC predominance
13 methodology that was used in the Company's embedded cost of service study, which
14 will be discussed later in my testimony. The expense component of the temperature
15 normalization adjustment is also calculated in Seelye Exhibit 15.

16 **Q. Has the Commission ever considered an electric temperature normalization
17 adjustment in a KU rate proceeding?**

18 A. Yes. Electric temperature normalization adjustments were considered in Case No.
19 98-474 and in Case No. 8284, Case No. 8616, Case No. 8924, Case No. 10064, and
20 Case No. 98-426, which were LG&E rate proceedings. In each of these proceedings,
21 the Commission denied the adjustment, noting that LG&E had failed to adequately
22 support the adjustment. The Commission however continued to endorse the concept
23 of normalization and expressed a willingness to consider temperature adjustments in

1 future rate proceedings. (See Commission’s Order in Case No. 98-474, dated January
2 7, 2000, at 70.)

3 In Case Nos. 98-474 and 98-426, the Commission expressed concern that KU
4 and LG&E had failed to file the supporting regression analyses, modeling and
5 forecasting assumptions, and calculation details. The Commission also expressed
6 concern about the use of 20-year average degree days rather than a 30-year average,
7 noting that “previous electric weather normalization adjustments proposed in the
8 LG&E rate cases were based on a 30-year average. The 30-year average is typically
9 used in gas weather normalization adjustments.” (Ibid., at 74.)

10 In Case No. 10064, the Commission expressed concern that LG&E did not
11 construct a “confidence interval” for temperature adjustment purposes. On page 38
12 of the Order, the Commission observed that LG&E “adjusted each month’s actual
13 billing-cycle temperature-sensitive load to a mean determined temperature-sensitive
14 load instead of to a temperature-sensitive load determined by the boundaries of a
15 range of acceptable values constructed around the mean.” (Order in Case No. 10064,
16 dated July 1, 1998, at 38-39.) The Commission also expressed concern about the
17 accuracy of the billing-cycle degree days used in the temperature normalization
18 adjustment. Additionally, the Commission criticized LG&E’s adjustment because it
19 did not rely on a regression model to adjust test-year sales and only analyzed one
20 variable. (Ibid., at 42-43.) Finally, the Commission stated:

21 [I]f LG&E desires to propose an electric temperature adjustment in
22 future rate applications, it should develop a methodology that will
23 accurately and appropriately match random effects of weather to
24 electric consumption. Further, LG&E should provide adequate
25

1 support to verify the accuracy and appropriateness of any model
2 presented. The Commission will require that LG&E provide
3 documentation, including adequate statistical analysis, sufficient to
4 support the accuracy of the relationships in the methodology
5 developed and submitted in subsequent rate cases. (Ibid., at 43.)
6

7 The adjustments proposed by LG&E in Case Nos. 8284 and 8616 were developed
8 without relying on any sort of statistical analysis. Temperature-sensitive load was
9 estimated by first selecting a single month to calculate a base load level and then all
10 sales during the summer months above that base load level were considered to be the
11 temperature-sensitive load. The Commission rejected the methodologies proposed in
12 those proceedings for obvious reasons.

13 **Q. Do you believe that the Commission's concerns expressed in the previous rate**
14 **cases have been adequately addressed in the Company's filing in Case No. 2008-**
15 **00251 and in this filing?**

16 A. Yes. All previous concerns expressed by the Commission have been thoroughly and
17 comprehensively addressed.

18 **Q. Does the temperature normalization have the effect of increasing test-year**
19 **operating income and thus lower the Company's proposed revenue increase?**

20 A. Yes, the temperature normalization adjustment increases operating income and lowers
21 the Company's proposed rate increase in this filing.

22 **Q. Do you recommend that this adjustment be made?**

23 A. Yes. I believe that it is appropriate to make an electric temperature normalization
24 adjustment.

25

1 **B. YEAR-END CUSTOMER ADJUSTMENTS**

2 **Q. Was an adjustment made to annualize for year-end customers for the electric**
3 **business?**

4 A. Yes. The numbers of customers served at the end of the test period for the rate
5 classes were higher than the average number of customers for the 13-month test
6 period. The differences between the number of customers served at year-end and the
7 average number for each rate class during the test period was multiplied by the
8 average annual kWh usage per customer. The average usage for each rate class was
9 then multiplied by the average revenue per kWh (including basic service charges,
10 energy charges, demand charges and minimum bills), resulting in an upward
11 adjustment to electric operating revenue of \$9,724,872.

12 The additional operating expenses associated with serving the higher number
13 of customers and volumes were calculated by applying an operating ratio to the
14 revenue adjustment. Consistent with the Commission's practice, the operating ratio
15 of 60.52 percent was determined by dividing operation and maintenance expenses,
16 exclusive of wages and salaries, pensions and benefits, and regulatory commission
17 expenses, by base rate revenues calculated at the currently effective rates. When
18 applied to the year-end revenue adjustment, the application of the operating ratio
19 resulted in an upward adjustment to expenses of \$5,885,824.

20 The detailed calculations of the electric year-end customer adjustment to
21 revenues and expenses are contained in Seelye Exhibit 16. This adjustment is
22 included in Reference Schedule 1.12 of Rives Exhibit 1.

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VI. ELECTRIC COST OF SERVICE STUDY

Q. Did you prepare a cost of service study for KU's electric operations based on financial and operating results for the 12 months ended October 31, 2009?

A. Yes. I supervised the preparation of a jurisdictional, fully allocated, time-differentiated, embedded cost of service study for electric operations. The cost of service study corresponds to the pro-forma financial exhibits included in the testimony of Mr. Rives. The objective in performing the electric cost of service study is to determine the rate of return on rate base that KU is earning from each jurisdictional customer class, which provides an indication as to whether KU's electric service rates reflect the cost of providing service to each customer class.

Q. Did you develop the model used to perform the cost of service study?

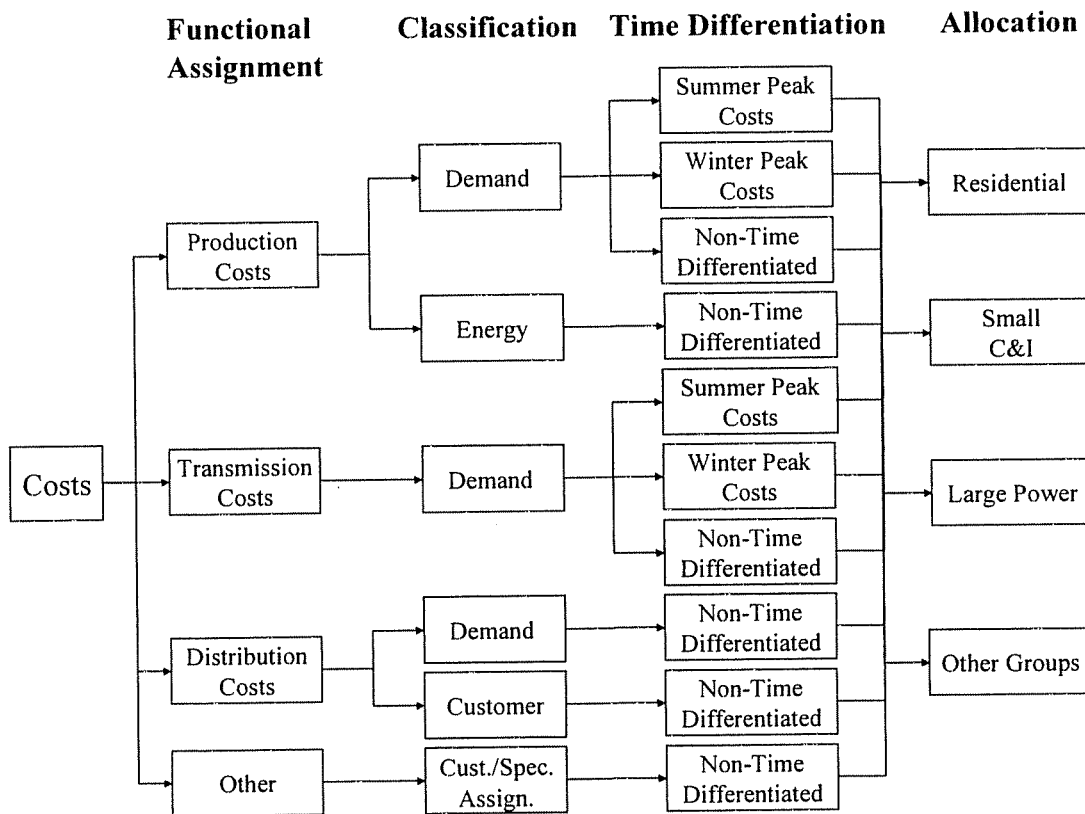
A. Yes. I developed the spreadsheet model used to perform the cost of service study submitted in this proceeding.

Q. What procedure was used in performing the cost of service study?

A. The three traditional steps of an embedded cost of service study – functional assignment, classification, and allocation – were preceded by a jurisdictional separation study that allocated KU's total financial results to its four regulated jurisdictions. Additionally, the Kentucky jurisdiction cost of service was augmented to include a fourth step, assigning costs to costing periods. The cost of service study was therefore prepared using the following procedure: (1) costs were jurisdictionally assigned (jurisdictionalized); (2) costs were functionally assigned (functionalized) to the major functional groups; (3) costs were then classified as commodity-related,

1 demand-related, or customer-related; (4) costs were assigned to the costing periods;
 2 and then (5) costs were allocated to the rate classes. Steps two through five are
 3 depicted in the following diagram, which assumes jurisdictional costs as the starting
 4 point (Figure 1).

5



6

7

Figure 1

8

9 The following functional groups were identified in the cost of service study: (1)
 10 Production, (2) Transmission, (3) Distribution Substation (4) Distribution Primary
 11 Lines, (5) Distribution Secondary Lines (6) Distribution Line Transformers, (7)

1 Distribution Services, (8) Distribution Meters, (9) Distribution Street and Customer
2 Lighting, (10) Customer Accounts Expense, (11) Customer Service and Information,
3 and (12) Sales Expense.

4 **Q. Did you use the same methodology in KU's cost of service study as was used in**
5 **LG&E's electric cost of service study filed concurrently in Case No. 2009-00549?**

6 A. Yes, except that LG&E's electric cost of service study does not include the initial step
7 of jurisdictionalization.

8 **Q. How were costs time differentiated in the study?**

9 A. A modified Base-Intermediate-Peak (“BIP”) methodology was used to assign
10 production and transmission costs to the costing period.¹ Using this methodology,
11 production and transmission demand-related costs were assigned to three categories
12 of capacity – base, intermediate, and peak. Base costs were determined by dividing
13 the minimum system demand by the maximum demand. Intermediate costs were
14 calculated by dividing the summer peak demand by the winter peak demand and
15 subtracting the base component. Peak costs included all costs not assigned to base
16 and intermediate components.

17 Costs that were assigned as base, intermediate, and peak were then either
18 assigned to the summer or winter peak periods or assigned as non-time-differentiated.
19 Base costs were assigned as non-time-differentiated. Intermediate costs were pro-
20 rated to the winter and summer peak periods in the same ratio as the number of hours

¹ In Case No. 90-158, the Commission found LG&E’s cost of service study, which utilized the modified BIP methodology, to be “acceptable and suitable for use as a starting point for electric rate design.” (Order in Case No. 90-158, dated December 21, 1990, at 58.)

1 contained in each costing period to the total. Peak costs are assigned to the winter
2 peak period.

3 **Q. In applying the modified BIP methodology, what demands were used?**

4 A Demands for the combined LG&E and KU systems are used to determine the costing
5 periods and in determining the percentages of production and transmission fixed cost
6 assigned to the costing periods. Since the two systems are planned and operated
7 jointly it is important to develop costing periods and assign costs to the costing
8 periods based on the combined loads for LG&E and KU. Developing the costing
9 periods and allocation factors in the cost of service study do not result in any shifting
10 in booked expenses of one utility to the other. LG&E's cost of service study relied on
11 LG&E's accounting costs, and KU's cost of service study relied on KU's accounting
12 costs. The modified BIP methodology simply affects how costs are assigned to the
13 costing periods within the LG&E and KU cost of service studies.

14 **Q. What percentages were assigned to the costing periods?**

15 A Seelye Exhibit 17 shows the application of the modified BIP methodology. Using
16 this methodology 43.25% of KU's production and transmission fixed costs were
17 assigned to the winter peak period, 21.86% to the summer peak period, and 34.89%
18 as non-time-differentiated. While the Company used the BIP methodology as was
19 used in the last several rate cases, these results differ from previous studies in that the
20 maximum system demand occurred during a winter month rather than during a
21 summer month, historically a more typical result. Since KU is a dual-peaking utility,
22 the unusual cost of service results due to the winter system peak did not have a
23 significant impact on the class rates of return.

1 As mentioned earlier, in preparing the cost of service study, the decision was
2 made to use *actual* hourly system loads in the cost of service study rather than
3 engaging in the complicated process of normalizing peak demands. This is consistent
4 with the Company's historical practice of using actual demands to determine
5 allocation factors in the cost of service study. The normalization of peak demands,
6 which would require normalization of hourly loads, would be an extremely difficult
7 task. For this reason, the Company decided to prepare the electric cost of service
8 studies without normalizing hourly loads for weather or other factors.

9 **Q. How were costs classified as energy related, demand related or customer**
10 **related?**

11 A. Classification provides a method of arranging costs so that the service characteristics
12 that give rise to the costs can serve as a basis for allocation. Costs classified as *energy*
13 *related* tend to vary with the amount of kilowatt-hours consumed. Fuel and purchased
14 power expenses are examples of costs typically classified as energy costs. Costs
15 classified as *demand related* tend to vary with the capacity needs of customers, such
16 as the amount of generation, transmission or distribution equipment necessary to meet
17 a customer's needs. Production plant and the cost of transmission lines are examples
18 of costs typically classified as demand costs. Costs classified as *customer related*
19 include costs incurred to serve customers regardless of the quantity of electric energy
20 purchased or the peak requirements of the customers and include the cost of the
21 minimum system necessary to provide a customer with access to the electric grid. As
22 will be discussed later in my testimony, costs related to Distribution Primary Lines,
23 Distribution Secondary Lines and Distribution Line Transformers were classified as

1 demand-related and customer-related using the zero-intercept methodology.
2 Distribution Services, Distribution Meters, Distribution Street and Customer
3 Lighting, Customer Accounts Expense, Customer Service and Information and Sales
4 Expense were classified as customer-related.

5 **Q. Have you prepared an exhibit showing the results of the jurisdictional**
6 **separation, functional assignment, time-differentiation and classification steps of**
7 **the electric cost of service study?**

8 A. Yes. Seelye Exhibit 18 shows the results of KU's jurisdictional separation and Seelye
9 Exhibit 19 shows the results of the next three steps of the electric cost of service
10 study, functional assignment, time differentiation and classification.

11 **Q. Please describe the allocation factors used in the electric cost of service study.**

12 A. The following allocation factors were used in the electric cost of service study:
13

- 14 • **E01** – The energy cost component of purchased power
15 costs was allocated on the basis of the kWh sales to
16 each class of customers during the test year.
- 17 • **PPWDA and PPSDA** – The winter demand and
18 summer demand cost components of production and
19 transmission fixed costs were allocated on the basis of
20 each class's contribution to the coincident peak demand
21 during the winter and summer peak hour of the test
22 year.
- 23 • **NCPP** – The demand cost component is allocated on

- 1 the basis of the maximum class demands for primary
2 and secondary voltage customers.
- 3 • **SICD** – The demand cost component is allocated on the
4 basis of the sum of individual customer demands for
5 secondary voltage customers.
 - 6 • **C02** – The customer cost component of customer
7 services is allocated on the basis of the average number
8 of customers for the test year.
 - 9 • **C03** – Meter costs were specifically assigned by
10 relating the costs associated with various types of
11 meters to the class of customers for whom these meters
12 were installed.
 - 13 • **YECust04** – Costs associated with lighting systems
14 were specifically assigned to the lighting class of
15 customers.
 - 16 • **YECust05 and YECust06** – Meter reading, billing
17 costs and customer service expenses were allocated on
18 the basis of a customer weighting factor based on
19 discussions with LG&E’s meter reading, billing and
20 customer service departments.
 - 21 • **Cust05** – The customer cost component is allocated on
22 the basis of the average number of customers for the

1 test year.

2 • **YECust07** – The customer cost component is allocated
3 on the basis of the year-end number of customers using
4 line transformers and secondary voltage conductor.

5 • **YECust08** – The customer cost component is allocated
6 on the basis of the year-end number of customers using
7 primary voltage conductor.

8 **Q. In your cost of service model, once costs are functionally assigned and classified,**
9 **how are these costs allocated to the customer classes?**

10 A. In the cost of service model used in this study, KU's accounting costs are functionally
11 assigned and classified using what are referred to in the model as “functional
12 vectors”. These vectors are multiplied (using scalar multiplication) by the various
13 accounts in order to simultaneously assign costs to the functional groups and classify
14 costs. Therefore, in the portion of the model included in Seelye Exhibit 19, KU's
15 accounting costs are functionally assigned and classified using the explicitly
16 determined functional vectors of the analysis and using internally generated
17 functional vectors. The explicitly determined functional vectors, which are primarily
18 used to direct where costs are functionally assigned and classified, are shown on
19 pages 49 through 52. Internally generated functional vectors are utilized throughout
20 the study to functionally assign costs on the basis of similar costs or on the basis of
21 internal cost drivers. The internally generated functional vectors are also shown on
22 pages 49 through 52 of Seelye Exhibit 19. An example of this process is the use of

1 total operation and maintenance expenses less purchased power (“OMLPP”) to
2 allocate cash working capital included in rate base. Because cash working capital is
3 determined on the basis of 12.5% of operation and maintenance expenses, exclusive
4 of purchased power expenses, it is appropriate to functionally assign and classify
5 these costs on the same basis. (See Seelye Exhibit 19, pages 9 through 12 for the
6 functional assignment of cash working capital on the basis of OMLPP shown on
7 pages 49 through 52.) The functional vector used to allocate a specific cost is
8 identified by the column in the model labeled “Vector” and refers to a vector
9 identified elsewhere in the analysis by the column labeled “Name”.

10 Once costs for all of the major accounts are functionally assigned and
11 classified, the resultant cost matrix for the major cost groupings (e.g., Plant in
12 Service, Rate Base, Operation and Maintenance Expenses) is then transposed and
13 allocated to the customer classes using “allocation vectors” or “allocation factors”.
14 This process is illustrated in Figure 2 below.

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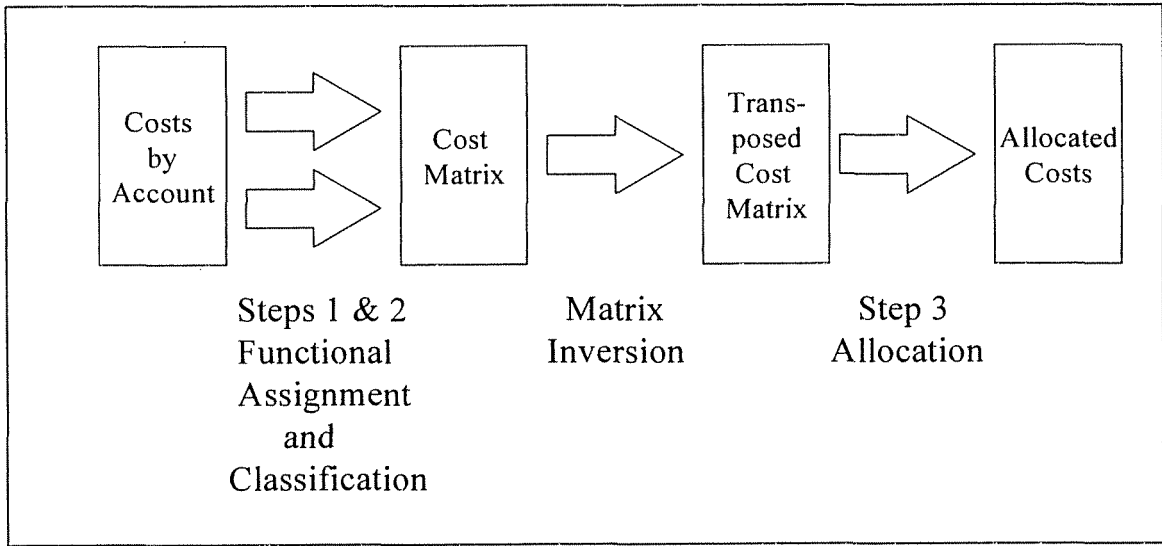


Figure 2

The results of the class allocation step of the cost of service study are included in Seelye Exhibit 20. The costs shown in the column labeled “Total System” in Seelye Exhibit 20 were carried forward *from* the functionally assigned and classified costs shown in Seelye Exhibit 19. The column labeled “Ref” in Seelye Exhibit 20 provides a reference to the results included in Seelye Exhibit 19.

Q. What methodologies are commonly used to classify distribution plant?

A. Two commonly used methodologies for determining demand/customer splits of distribution plant are the “minimum system” methodology and the “zero-intercept” methodology. In the minimum system approach, “minimum” standard poles, conductor, and line transformers are selected and the minimum system is obtained by pricing all of the applicable distribution facilities at the unit cost of the minimum size plant. The minimum system determined in this manner is then classified as customer-

1 related and allocated on the basis of the number of customers in each rate class. All
2 costs in excess of the minimum system are classified as demand-related. The theory
3 supporting this approach maintains that in order for a utility to serve even the smallest
4 customer, it would have to install a minimum size system. Therefore, the costs
5 associated with the minimum system are related to the number of customers that are
6 served, instead of the demand imposed by the customers on the system.

7 In preparing this study, the “zero-intercept” methodology was used to
8 determine the customer components of overhead conductor, underground conductor,
9 and line transformers. Because the zero-intercept methodology is less subjective than
10 the minimum system approach, the zero-intercept methodology is strongly preferred
11 over the minimum system methodology when the necessary data is available. With
12 the zero-intercept methodology, we are not forced to choose a minimum size
13 conductor or line transformer to determine the customer component. In the zero-
14 intercept methodology, a zero-size conductor or line transformer is the absolute
15 minimum system.

16 **Q. What is the theory behind the zero-intercept methodology?**

17 A. The theory behind the zero-intercept methodology is that there is a linear relationship
18 between the unit cost (\$/ft or \$/transformer) of conductor or line transformers and the
19 load flow capability of the plant, which is proportionate to the cross-sectional area of
20 the conductor or the kVA rating of the transformer. After establishing a linear
21 relation, which is given by the equation:

$$y = a + bx$$

1

2

where:

3

y is the unit cost of the conductor or transformer,

4

x is the size of the conductor (MCM) or transformer (kVA), and

5

a, b are the coefficients representing the intercept and slope,

6

respectively

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it can be determined that, theoretically, the unit cost of a foot of conductor or transformer with zero size (or conductor or transformer with zero load carrying capability) is **a**, the zero-intercept. The zero-intercept is essentially the cost component of conductor or transformers that is invariant to the size (and load carrying capability) of the plant.

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Like most electric utilities, the feet of conductor and number of transformers on KU's system is not uniformly distributed over all sizes of wire and transformer. For this reason, it was necessary to use a weighted regression analysis, instead of a standard least-squares analysis, in the determination of the zero intercept. Without performing a weighted regression analysis all types of conductor and transformers would have the same impact on the analyses, even though the quantity of conductor and transformers are not the same for each size and type.

20

21

Using a weighted regression analysis, the cost and size of each type of conductor or transformer is, in effect, weighted by the number of feet of

1 installed conductor or the number of transformers. In a weighted regression
2 analysis, the following weighted sum of squared differences

$$\sum_i w_i (y_i - \hat{y}_i)^2$$

3
4 is minimized, where w is the weighting factor for each size of conductor or
5 transformer, and y is the observed value and \hat{y} is the predicted value of the
6 dependent variable.

7 **Q. Has the Commission accepted the use of the zero-intercept methodology?**

8 A. Yes. The Commission found LG&E's cost of service studies (both electric and gas)
9 submitted in Case No. 2000-080 and Case No. 90-158 to be reasonable, thus
10 providing a means of measuring class rates of return and suitable for use as a guide in
11 developing appropriate revenue allocations and rate design. The Commission also
12 found the embedded cost of service study submitted by The Union Light Heat and
13 Power in Case No. 2001-00092, which utilized a zero-intercept methodology, to be
14 reasonable.

15 **Q. Have you prepared exhibits showing the results of the zero-intercept analysis?**

16 A. Yes. The zero-intercept analysis for overhead conductor, underground conductor,
17 and line transformers are included in Seelye Exhibits 21, 22, and 23.

18 **Q. Please summarize the results of the electric cost of service study.**

19 A. The following table (Table 1) summarizes the rates of return for each customer class
20 before and after reflecting the rate adjustments proposed by KU. The Actual

1 Adjusted Rate of Return was calculated by dividing the adjusted net operating income
 2 by the adjusted net cost rate base for each customer class. The adjusted net operating
 3 income and rate base reflect the pro-forma adjustments discussed in Mr. Rives'
 4 testimony. The Proposed Rate of Return was calculated by dividing the net operating
 5 income adjusted for the proposed rate increase by the adjusted net cost rate base.

6

TABLE 2		
Electric Class Rates of Return		
Customer Class	Actual Adjusted Rate of Return	Proposed Rate of Return
Residential - RS	2.33%	4.73%
General Service - GS	9.24%	12.11%
All Electric Schools - AES	2.19%	4.57%
Power Service – Rate PS		
- Primary	7.87%	10.81%
- Secondary	8.30%	11.45%
Time of Day Secondary – TODS	5.66%	8.63%
Time of Day Primary – TODP	6.44%	9.67%
Retail Transmission Service - RTS	9.73%	13.26%
Fluctuating Load Service - FLS	13.11%	13.31%
Lighting	9.34%	11.13%
Total System	5.34%	8.03%

7

8 Determination of the actual adjusted and proposed rates of return are detailed in
 9 Seelye Exhibit 20, pages 29-30 and pages 33-34, respectively.

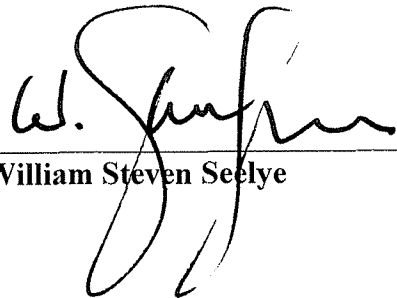
10 **Q. Does this conclude your testimony?**

11 **A.** Yes, it does.

VERIFICATION

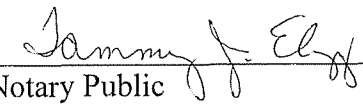
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal and Senior Analyst with The Prime Group, LLC, that he has personal knowledge of the matters set forth in the foregoing testimony and exhibits, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 26th day of January 2010.

 (SEAL)

Notary Public

My Commission Expires:

November 9, 2010

Seelye Exhibit 1

Qualifications

QUALIFICATIONS OF WILLIAM STEVEN SEELYE

Summary of Qualifications

Provides consulting services to numerous investor-owned utilities, rural electric cooperatives, and municipal utilities regarding utility rate and regulatory filings, cost of service and wholesale and retail rate designs; and develops revenue requirements for utilities in general rate cases, including the preparation of analyses supporting pro-forma adjustments and the development of rate base.

Employment

Senior Consultant and Principal
The Prime Group, LLC
(July 1996 to Present)

Provides consulting services in the areas of tariff development, regulatory analysis revenue requirements, cost of service, rate design, fuel and power procurement, depreciation studies, lead-lag studies, and mathematical modeling.

Assists utilities with developing strategic marketing plans and implementation of those plans. Provides utility clients assistance regarding regulatory policy and strategy; project management support for utilities involved in complex regulatory proceedings; process audits; state and federal regulatory filing development; cost of service development and support; the development of innovative rates to achieve strategic objectives; unbundling of rates and the development of menus of rate alternatives for use with customers; performance-based rate development.

Prepared retail and wholesale rate schedules and filings submitted to the Federal Energy Regulatory Commission (FERC) and state regulatory commissions for numerous of electric and gas utilities. Performed cost of service or rate studies for over 130 utilities throughout North America. Prepared market power analyses in support of market-based rate filings submitted to the FERC for utilities and their marketing affiliates. Performed business practice audits for electric utilities, gas utilities, and independent transmission organizations (ISOs), including audits of production cost modeling, retail utility tariffs, retail utility

billing practices, and ISO billing processes and procedures.

Manager of Rates and Other Positions
Louisville Gas & Electric Co.
(May 1979 to July 1996)

Held various positions in the Rate Department of LG&E. In December 1990, promoted to Manager of Rates and Regulatory Analysis. In May 1994, given additional responsibilities in the marketing area and promoted to Manager of Market Management and Rates.

Education

Bachelor of Science Degree in Mathematics, University of Louisville, 1979
54 Hours of Graduate Level Course Work in Industrial Engineering and Physics.

Associations

Member of the Society for Industrial and Applied Mathematics

Expert Witness Testimony

- Alabama: Testified in Docket 28101 on behalf of Mobile Gas Service Corporation concerning rate design and pro-forma revenue adjustments.
- Colorado: Testified in Consolidated Docket Nos. 01F-530E and 01A-531E on behalf of Intermountain Rural Electric Association in a territory dispute case.
- FERC: Submitted direct and rebuttal testimony in Docket No. EL02-25-000 et al. concerning Public Service of Colorado's fuel cost adjustment.
- Submitted direct and responsive testimony in Docket No. ER05-522-001 concerning a rate filing by Bluegrass Generation Company, LLC to charge reactive power service to LG&E Energy, LLC.
- Submitted testimony in Docket Nos. ER07-1383-000 and ER08-05-000 concerning Duke Energy Shared Services, Inc.'s charges for reactive power service.
- Submitted testimony in Docket No. ER08-1468-000 concerning changes to Vectren Energy's transmission formula rate.
- Submitted testimony in Docket No. ER08-1588-000 concerning a generation formula rate for Kentucky Utilities Company.

Submitted testimony in Docket No. ER09-180-000 concerning changes to Vectren Energy's transmission formula rate.

- Florida: Testified in Docket No. 981827 on behalf of Lee County Electric Cooperative, Inc. concerning Seminole Electric Cooperative Inc.'s wholesale rates and cost of service.
- Illinois: Submitted direct, rebuttal, and surrebuttal testimony in Docket No. 01-0637 on behalf of Central Illinois Light Company ("CILCO") concerning the modification of interim supply service and the implementation of black start service in connection with providing unbundled electric service.
- Indiana: Submitted direct testimony and testimony in support of a settlement agreement in Cause No. 42713 on behalf of Richmond Power & Light regarding revenue requirements, class cost of service studies, fuel adjustment clause and rate design.
- Submitted direct and rebuttal testimony in Cause No. 43111 on behalf of Vectren Energy in support of a transmission cost recovery adjustment.
- Submitted direct testimony in Cause No. 43773 on behalf of Crawfordsville Electric Light & Power regarding revenue requirements, class cost of service studies, fuel adjustment clause and rate design.
- Kansas: Submitted direct and rebuttal testimony in Docket No. 05-WSEE-981-RTS on behalf of Westar Energy, Inc. and Kansas Gas and Electric Company regarding transmission delivery revenue requirements, energy cost adjustment clauses, fuel normalization, and class cost of service studies.
- Kentucky: Testified in Administrative Case No. 244 regarding rates for cogenerators and small power producers, Case No. 8924 regarding marginal cost of service, and in numerous 6-month and 2-year fuel adjustment clause proceedings.
- Submitted direct and rebuttal testimony in Case No. 96-161 and Case No. 96-362 regarding Prestonsburg Utilities' rates.
- Submitted direct and rebuttal testimony in Case No. 99-046 on behalf of Delta Natural Gas Company, Inc. concerning its rate stabilization plan.
- Submitted direct and rebuttal testimony in Case No. 99-176 on behalf of Delta Natural Gas Company, Inc. concerning cost of service, rate design and expense adjustments in connection with Delta's rate case.

Submitted direct and rebuttal testimony in Case No. 2000-080, testified on behalf of Louisville Gas and Electric Company concerning cost of service, rate design, and pro-forma adjustments to revenues and expenses.

Submitted rebuttal testimony in Case No. 2000-548 on behalf of Louisville Gas and Electric Company regarding the company's prepaid metering program.

Testified on behalf of Louisville Gas and Electric Company in Case No. 2002-00430 and on behalf of Kentucky Utilities Company in Case No. 2002-00429 regarding the calculation of merger savings.

Submitted direct and rebuttal testimony in Case No. 2003-00433 on behalf of Louisville Gas and Electric Company and in Case No. 2003-00434 on behalf of Kentucky Utilities Company regarding pro-forma revenue, expense and plant adjustments, class cost of service studies, and rate design.

Submitted direct and rebuttal testimony in Case No. 2004-00067 on behalf of Delta Natural Gas Company regarding pro-forma adjustments, depreciation rates, class cost of service studies, and rate design.

Testified on behalf of Kentucky Utilities Company in Case No. 2006-00129 and on behalf of Louisville Gas and electric Company in Case No. 2006-00130 concerning methodologies for recovering environmental costs through base electric rates.

Testified on behalf of Delta Natural Gas Company in Case No. 2007-00089 concerning cost of service, temperature normalization, year-end normalization, depreciation expenses, allocation of the rate increase, and rate design.

Submitted testimony on behalf of Big Rivers Electric Corporation and E.ON U.S. LLC in Case No 2007-00455 and Case No. 2007-00460 regarding the design and implementation of a Fuel Adjustment Clause, Environmental Surcharge, Unwind Surcredit, Rebate Adjustment, and Member Rate Stability Mechanism for Big Rivers Electric Corporation in connection with the unwind of a lease and purchase power transaction with E.ON U.S. LLC.

Submitted testimony in Case No. 2008-00251 on behalf of Kentucky Utilities Company and in Case No. 2008-00252 on behalf of Louisville Gas and Electric Company regarding pro-forma revenue and expense adjustments, electric temperature normalization, jurisdictional separation, class cost of service studies, and rate design.

Submitted testimony in Case No. 2008-00409 on behalf of East Kentucky Power Cooperative, Inc., concerning revenue requirements, pro-forma adjustments, cost of service, and rate design.

Submitted testimony in Case No. 2009-00040 on behalf of Big Rivers Electric Corporation regarding revenue requirements and rate design.

Submitted testimony on behalf of Columbia Gas Company of Kentucky in Case No. 2009-00141 regarding the demand side management program costs and cost recovery mechanism.

Nevada: Submitted direct and rebuttal testimony in Case No. 03-10001 on behalf of Nevada Power Company regarding cash working capital and rate base adjustments.

Submitted direct and rebuttal testimony in Case No. 03-12002 on behalf of Sierra Pacific Power Company regarding cash working capital.

Submitted direct and rebuttal testimony in Case No. 05-10003 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

Submitted direct and rebuttal testimony in Case No. 05-10005 on behalf of Sierra Pacific Power Company regarding cash working capital for a gas general rate case.

Submitted direct and rebuttal testimony in Case Nos. 06-11022 and 06-11023 on behalf of Nevada Power Company regarding cash working capital for a gas general rate case.

Submitted direct and rebuttal testimony in Case No. 07-12001 on behalf of Sierra Pacific Power Company regarding cash working capital for an electric general rate case.

Submitted direct testimony in Case No. Docket No. 08-12002 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

Nova Scotia: Testified on behalf of Nova Scotia Power Company in NSUARB – NSPI – P-887 regarding the development and implementation of a fuel adjustment mechanism.

Submitted testimony in NSUARB – NSPI – P-884 regarding Nova Scotia Power Company's application to approve a demand-side management plan and cost recovery mechanism.

Submitted testimony in NSUARB – NSPI – P-888 regarding a general rate application filed by Nova Scotia Power Company.

Submitted testimony on behalf of Nova Scotia Power Company in the matter of the approval of backup, top-up and spill service for use in the Wholesale Open Access Market in Nova Scotia.

Submitted testimony in NSUARB – NSPI – P-884 (2) on behalf of Nova Scotia Power Company’s regarding a demand-side management cost recovery mechanism.

Virginia: Submitted testimony in Case No. PUE-2008-00076 on behalf of Northern Neck Electric Cooperative regarding revenue requirements, class cost of service, jurisdictional separation and an excess facilities charge rider.

Submitted testimony in Case No. PUE-2009-00029 on behalf of Old Dominion Power Company regarding class cost of service, jurisdictional separation, allocation of the revenue increase, general rate design, time of use rates, and excess facilities charge rider.

Submitted testimony in Case No. PUE-2009-00065 on behalf of Craig-Botetourt Electric Cooperative regarding revenue requirements, class cost of service, jurisdictional separation and an excess facilities charge rider.

Seelye Exhibit 2

Residential Electric Unit Cost

Kentucky Utilities Company

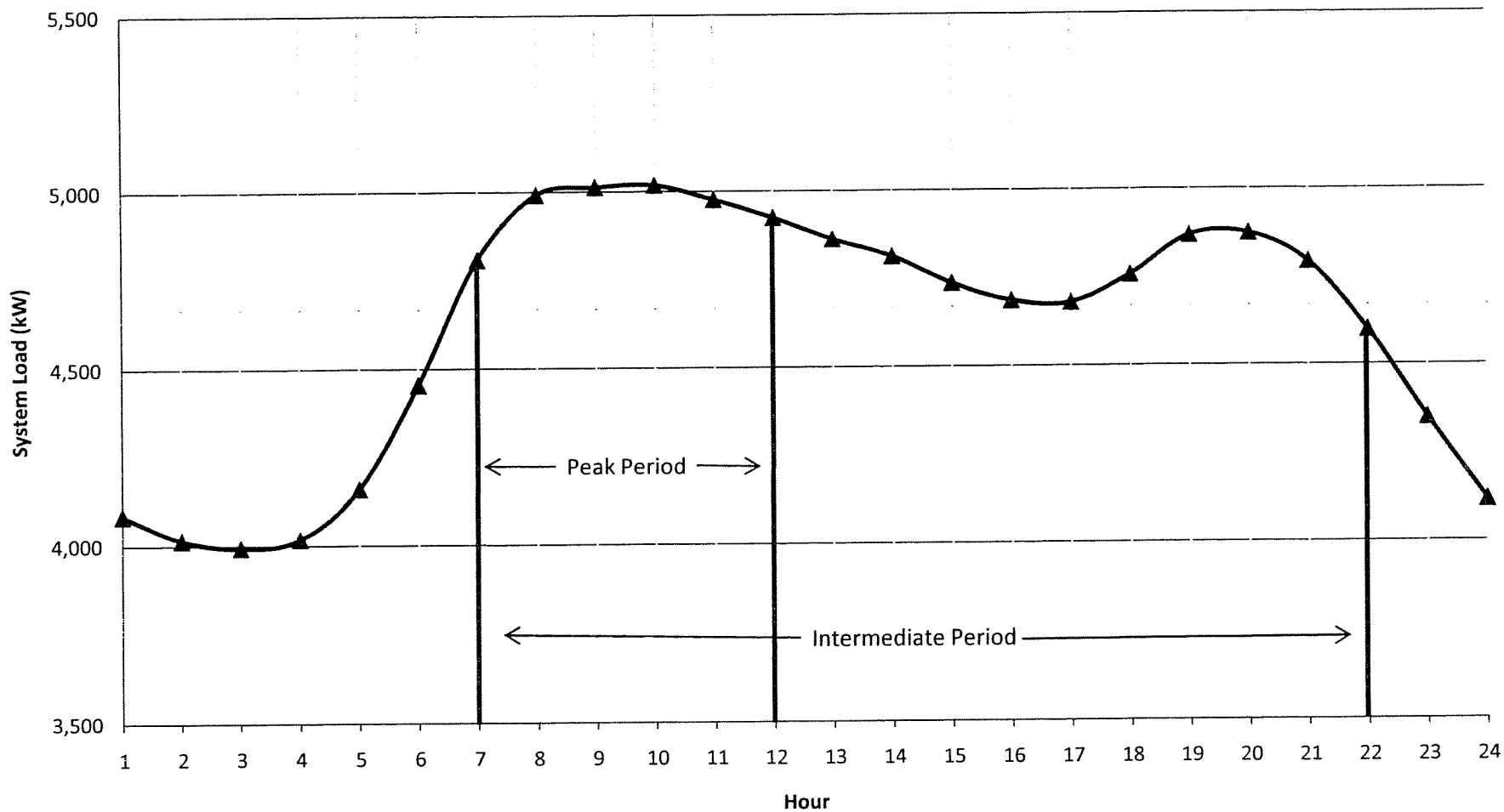
Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended October 31, 2009

Rate RS

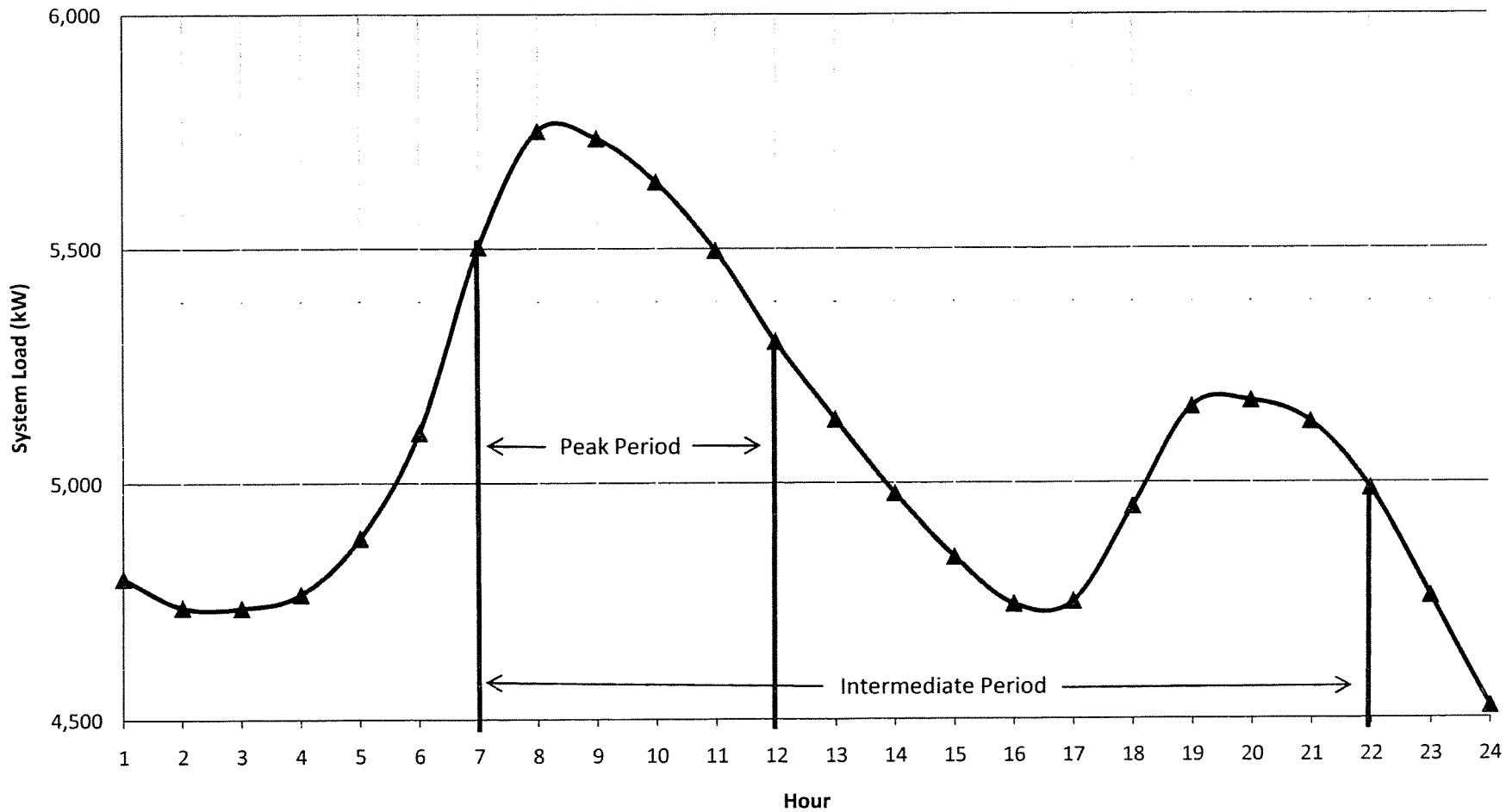
Description	Reference Total	Production		Transmission	Distribution		Customer Service Expenses	Total
		Demand-Related	Energy-Related	Demand-Related	Demand-Related	Customer-Related	Customer-Related	
(1) Rate Base	\$ 1,553,590,094	\$ 966,540,670	\$ 20,316,970	\$ 112,012,396	\$ 181,353,906	\$ 269,452,348	\$ 3,913,804	\$ 1,553,590,094
(2) Rate Base Adjustments	\$ (9,850,708)	\$ (6,128,457)	\$ (128,822)	\$ (710,227)	\$ (1,149,894)	\$ (1,708,492)	\$ (24,816)	\$ (9,850,708)
(3) Rate Base as Adjusted	\$ 1,543,739,386	\$ 960,412,213	\$ 20,188,148	\$ 111,302,169	\$ 180,204,011	\$ 267,743,856	\$ 3,888,988	\$ 1,543,739,386
(4) Rate of Return	8.05%	8.05%	8.05%	8.05%	8.05%	8.05%	8.05%	8.05%
(5) Return	\$ 124,244,496	\$ 77,296,681	\$ 1,624,799	\$ 8,957,912	\$ 14,503,327	\$ 21,548,780	\$ 312,997	\$ 124,244,496
(6) Interest Expenses	\$ 32,441,416	\$ 20,182,896	\$ 424,250	\$ 2,338,996	\$ 3,786,956	\$ 5,626,591	\$ 81,726	\$ 32,441,416
(7) Net Income	\$ 91,803,080	\$ 57,113,785	\$ 1,200,549	\$ 6,618,916	\$ 10,716,371	\$ 15,922,189	\$ 231,270	\$ 91,803,080
(8) Income Taxes	\$ 10,234,535	\$ 6,367,249	\$ 133,841	\$ 737,900	\$ 1,194,699	\$ 1,775,063	\$ 25,783	\$ 10,234,535
(9) Operation and Maintenance Expenses	\$ 334,585,427	\$ 39,236,315	\$ 217,945,378	\$ 9,482,272	\$ 13,081,053	\$ 23,441,225	\$ 31,399,185	\$ 334,585,427
(10) Depreciation Expenses	\$ 59,929,389	\$ 33,849,940	\$ -	\$ 4,342,304	\$ 8,617,462	\$ 13,119,683	\$ -	\$ 59,929,389
(11) Other Taxes	\$ 9,577,926	\$ 5,605,339	\$ (26,109)	\$ 870,251	\$ 1,240,239	\$ 1,888,206	\$ -	\$ 9,577,926
(12) Curtailable Service Credit	\$ 3,718,081	\$ 3,718,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,718,081
(13) Expense Adjustments - Prod. Demand	\$ (15,880,241)	\$ (15,880,241)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,880,241)
(14) Expense Adjustments - Energy	\$ (13,354,580)	\$ -	\$ (13,354,580)	\$ -	\$ -	\$ -	\$ -	\$ (13,354,580)
(15) Expense Adjustments - Trans. Demand	\$ (267,480)	\$ -	\$ -	\$ (267,480)	\$ -	\$ -	\$ -	\$ (267,480)
(16) Expense Adjustments - Distribution	\$ 11,194,050	\$ -	\$ -	\$ -	\$ 4,503,231	\$ 6,690,819	\$ -	\$ 11,194,050
(17) Expense Adjustments - Other	\$ 1,240,577	\$ 771,804	\$ 16,224	\$ 89,444	\$ 144,815	\$ 215,164	\$ 3,125	\$ 1,240,577
(18) Expense Adjustments - Total	\$ (17,067,673)	\$ (15,108,436)	\$ (13,338,356)	\$ (178,036)	\$ 4,648,046	\$ 6,905,983	\$ 3,125	\$ (17,067,673)
(19) Total Cost of Service	\$ 525,222,181	\$ 150,965,168	\$ 206,339,553	\$ 24,212,604	\$ 43,284,826	\$ 68,678,939	\$ 31,741,090	\$ 525,222,181
(20) Less: Misc Revenue - Tran. Demand	\$ (2,708,049)	\$ -	\$ -	\$ (2,708,049)	\$ -	\$ -	\$ -	\$ (2,708,049)
(21) Less: Misc Revenue - Energy	\$ 2,875,041	\$ -	\$ 2,875,041	\$ -	\$ -	\$ -	\$ -	\$ 2,875,041
(22) Less: Misc Revenue - Other	\$ (3,749,102)	\$ (2,332,443)	\$ (49,029)	\$ (270,307)	\$ (437,641)	\$ (650,239)	\$ (9,445)	\$ (3,749,102)
(23) Less: Misc Revenue - Total	\$ (3,582,111)	\$ (2,332,443)	\$ 2,826,012	\$ (2,978,356)	\$ (437,641)	\$ (650,239)	\$ (9,445)	\$ (3,582,111)
(24) Net Cost of Service	\$ 521,640,070	\$ 148,632,726	\$ 209,165,565	\$ 21,234,248	\$ 42,847,185	\$ 68,028,700	\$ 31,731,646	\$ 521,640,070
(25) Billing Units		6,171,949,620	6,171,949,620	6,171,949,620	6,171,949,620	5,041,200	5,041,200	
(26) Unit Costs		0.024081973	0.033889707	0.003440444	0.006942245	13.49	6.29	19.86

Seelye Exhibit 3
Time of Day Loads

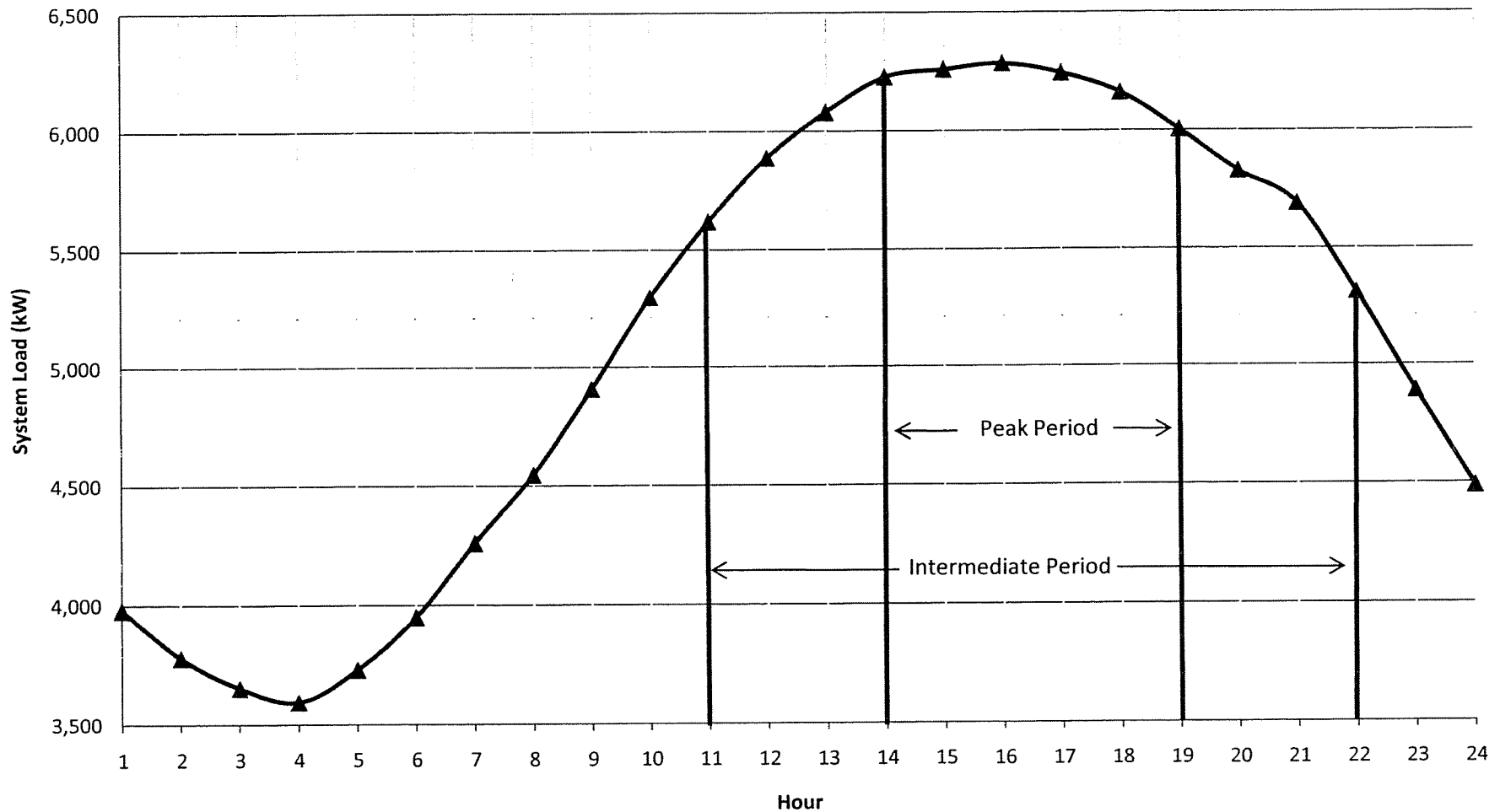
**Average Peak Day Hourly Load - Non-Summer 2008
(October through May)
KU and LG&E Combined System**



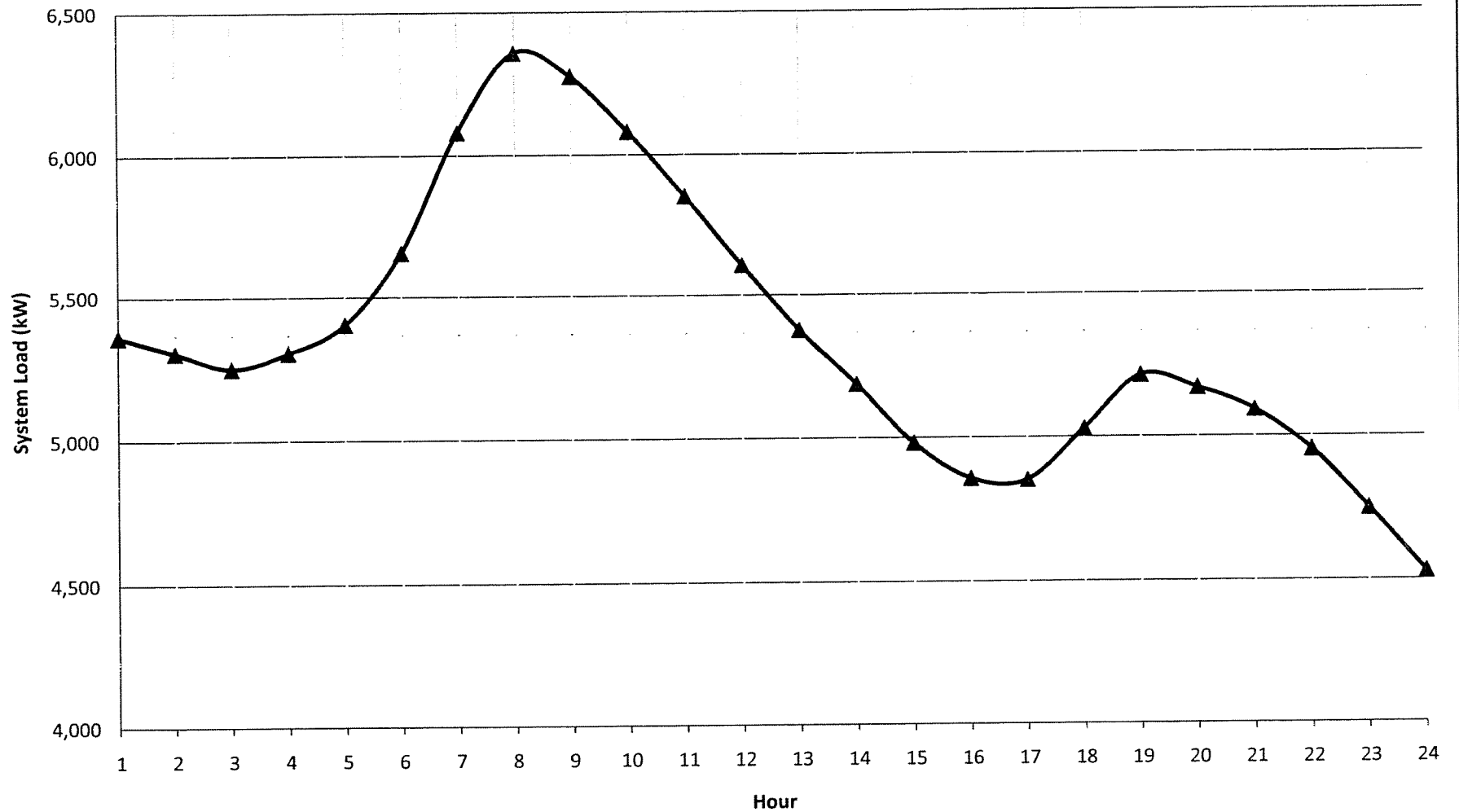
**Average Peak Day Hourly Load - Winter 2008
(November through February)
KU and LG&E Combined System**



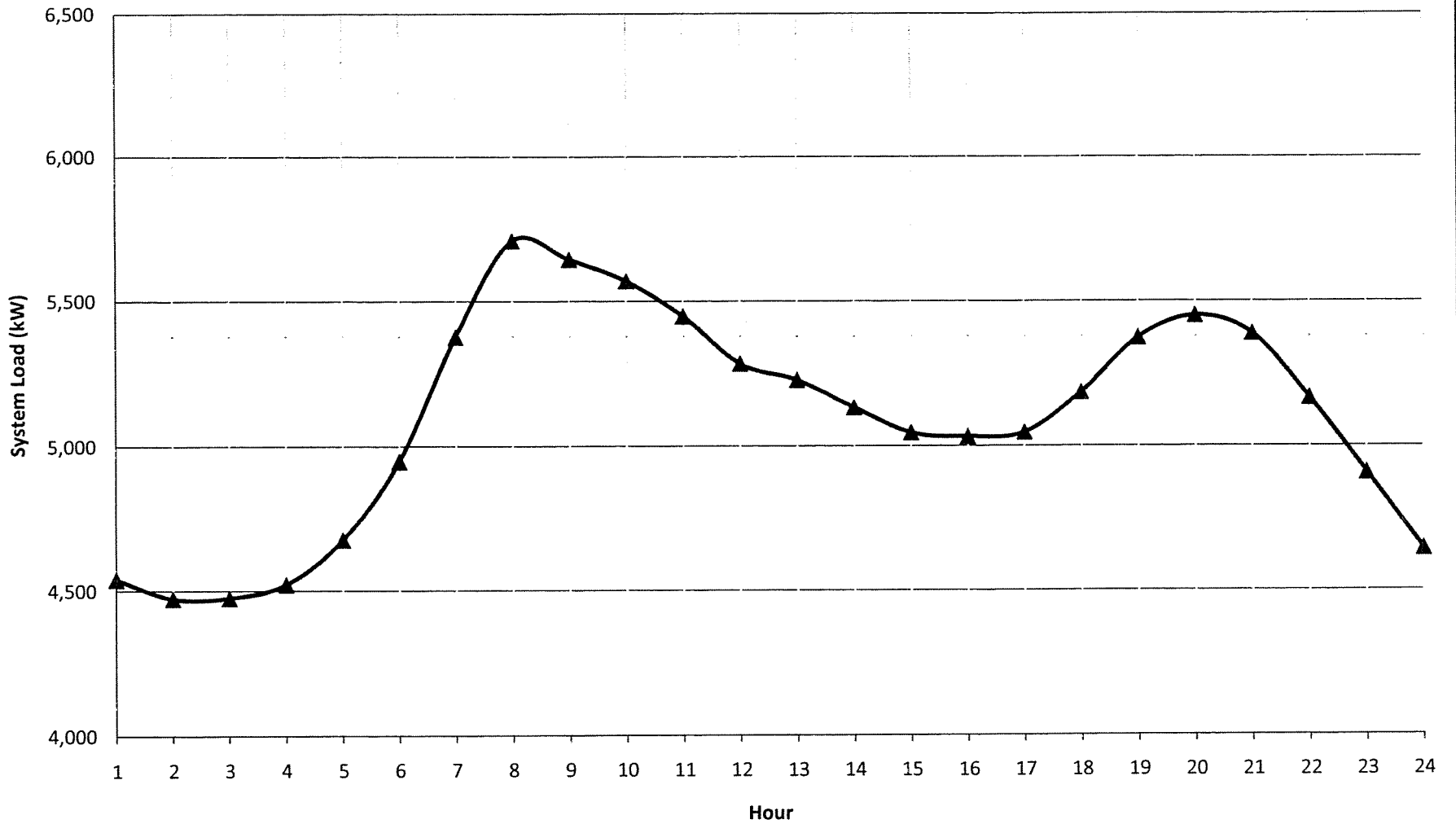
Average Peak Day Hourly Load - Summer 2008 (June through September) KU and LG&E Combined System



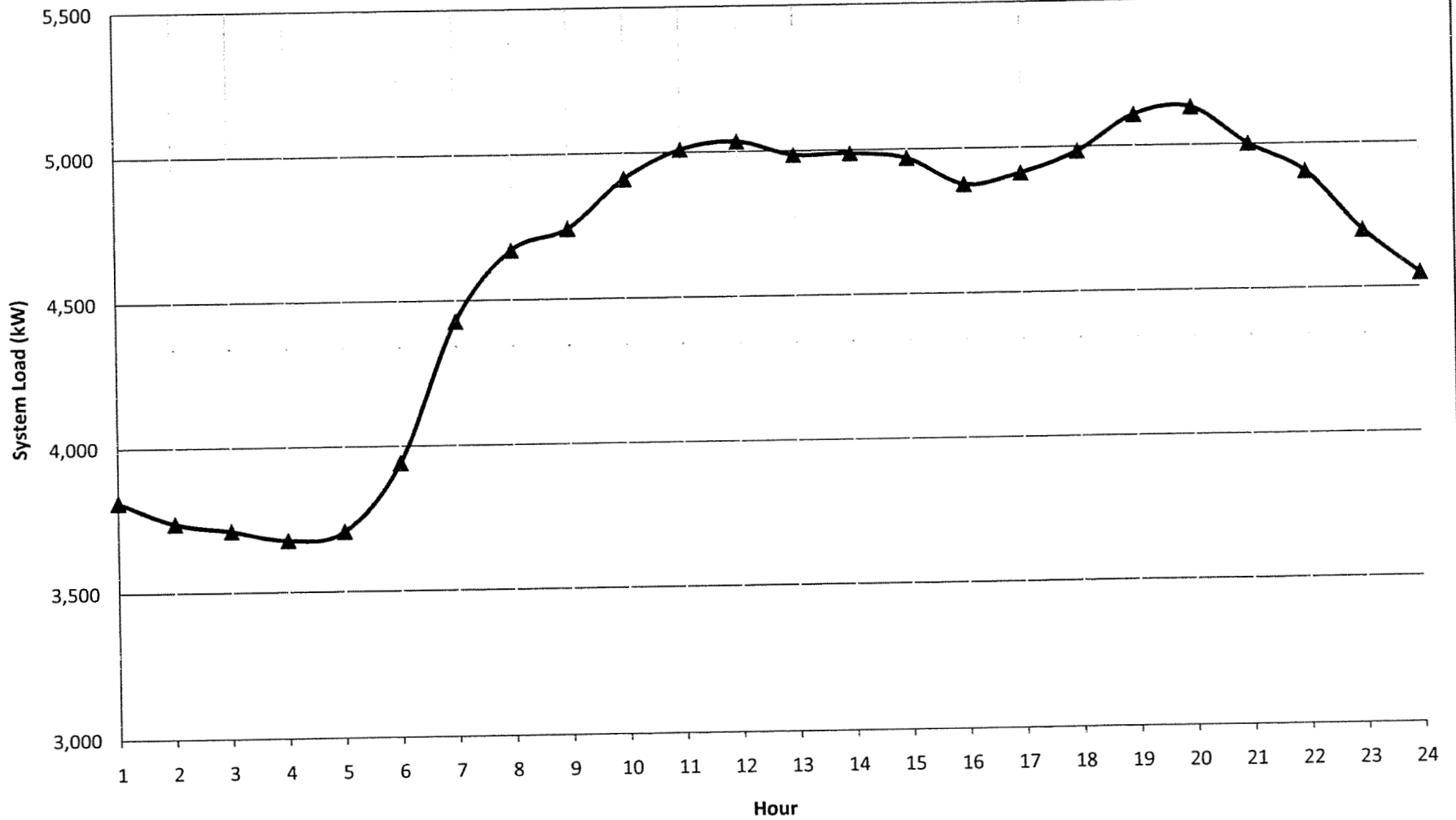
Peak Day Hourly Load - January 2008 KU and LG&E Combined System



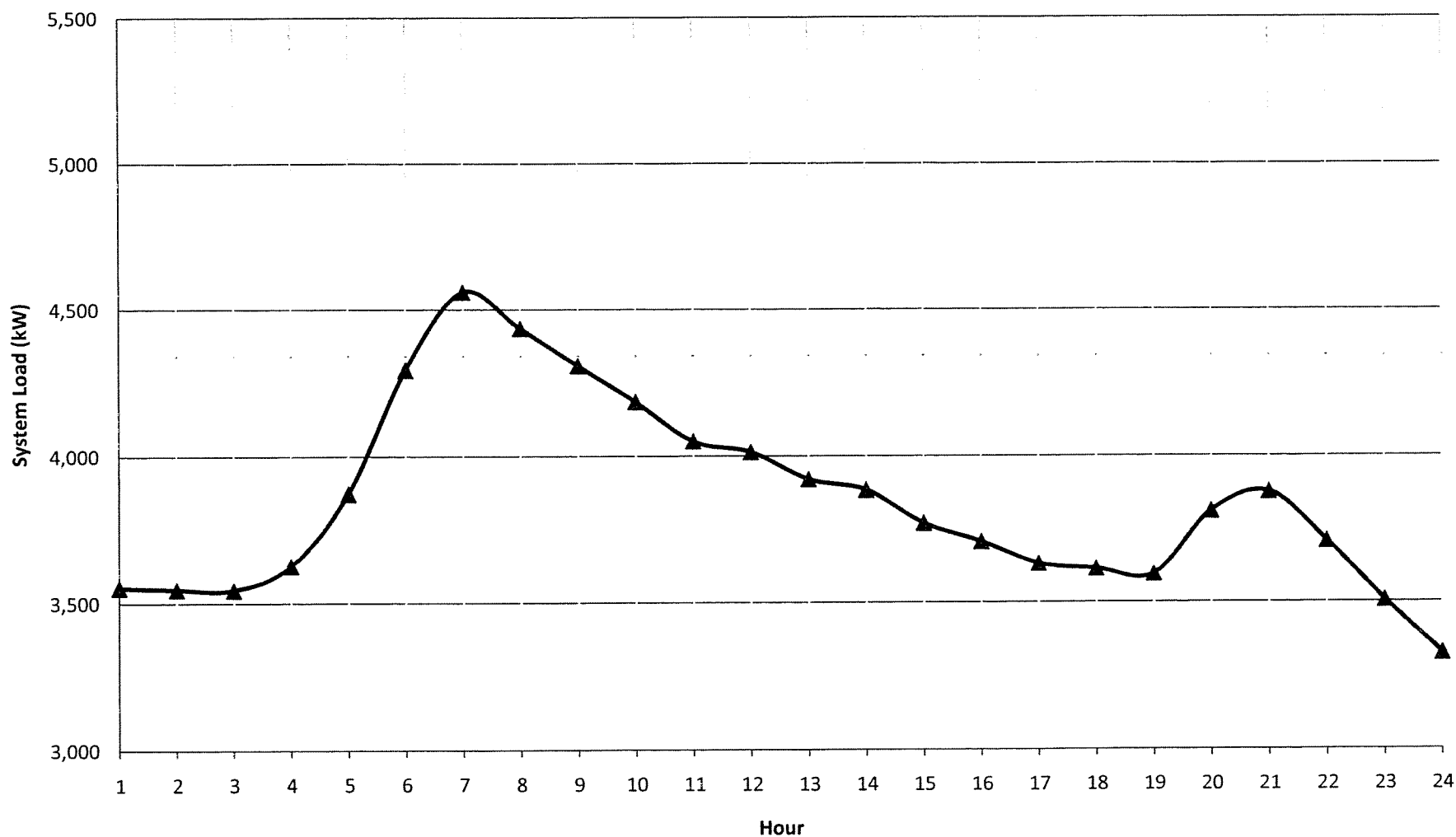
Peak Day Hourly Load - February 2008 KU and LG&E Combined System



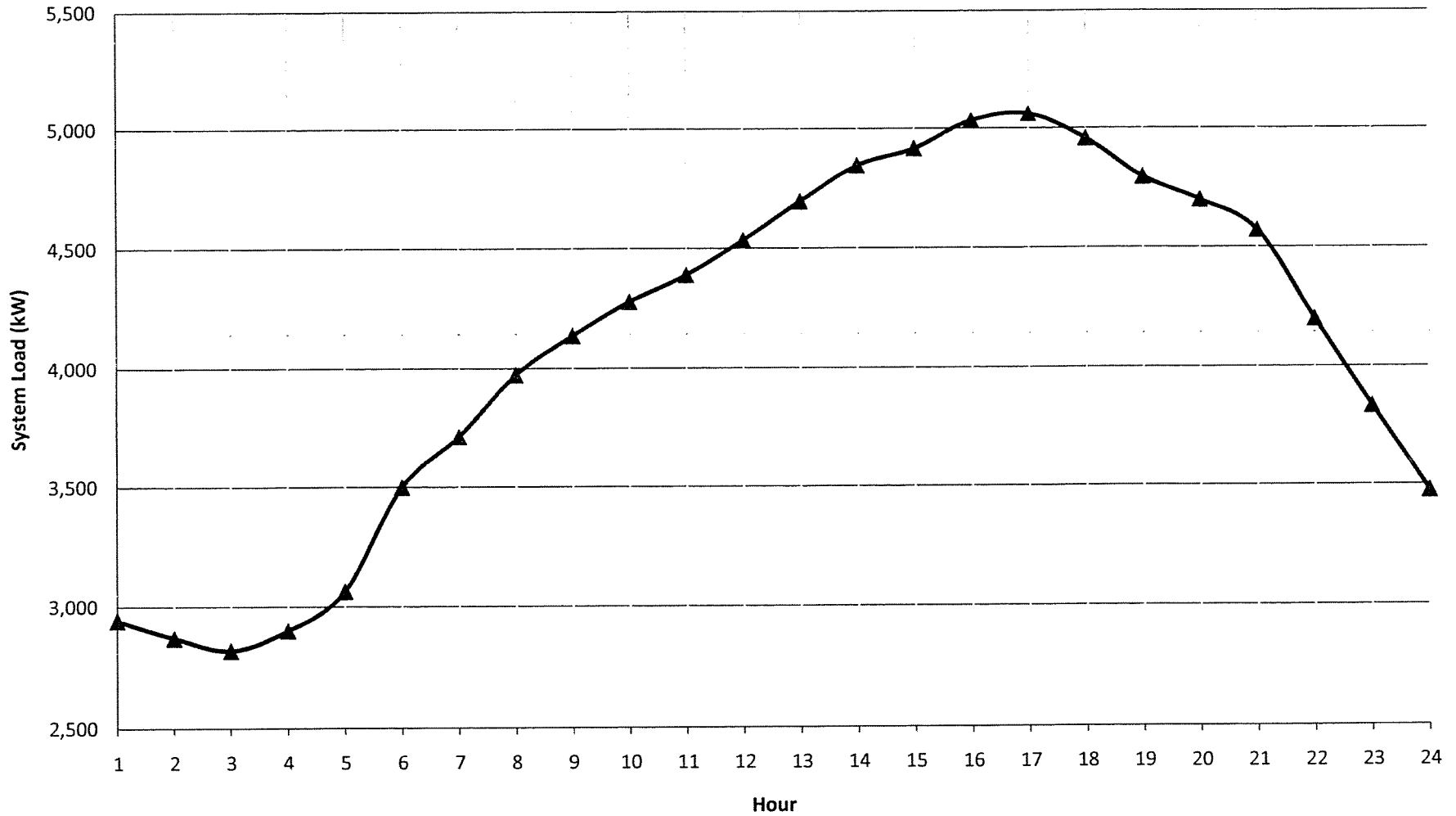
Peak Day Hourly Load - March 2008 KU and LG&E Combined System



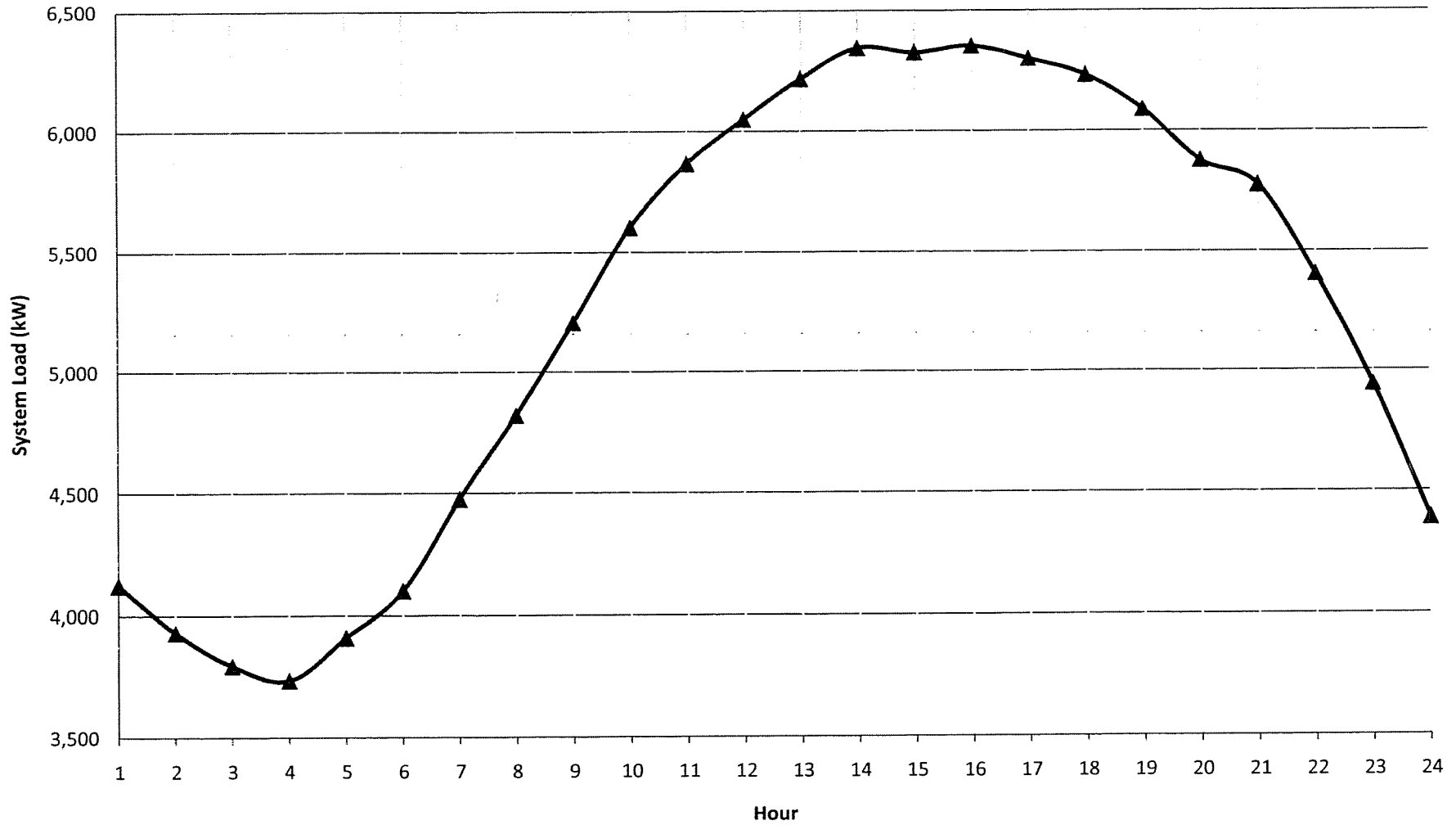
Peak Day Hourly Load - April 2008 KU and LG&E Combined System



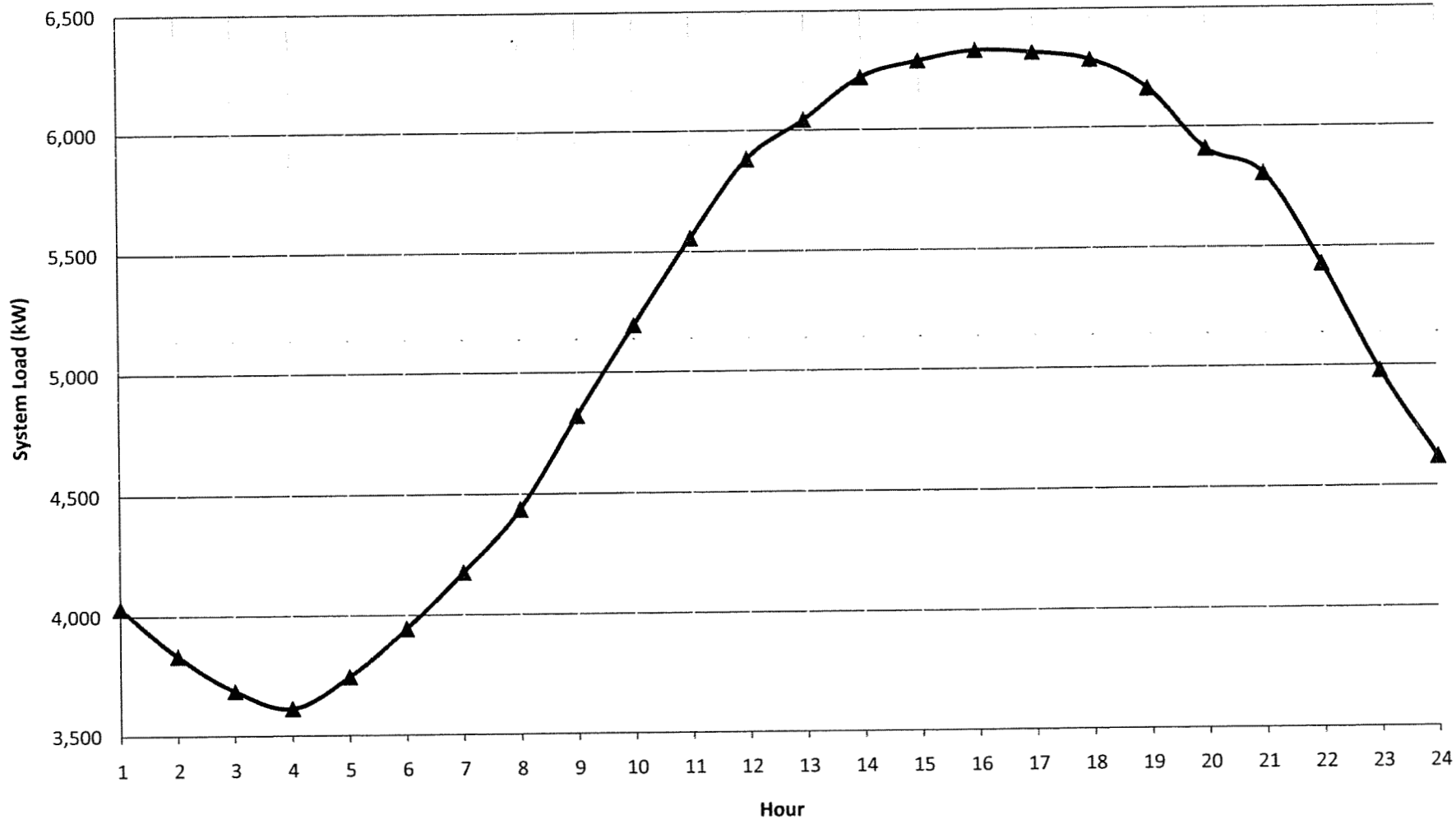
Peak Day Hourly Load - May 2008 KU and LG&E Combined System



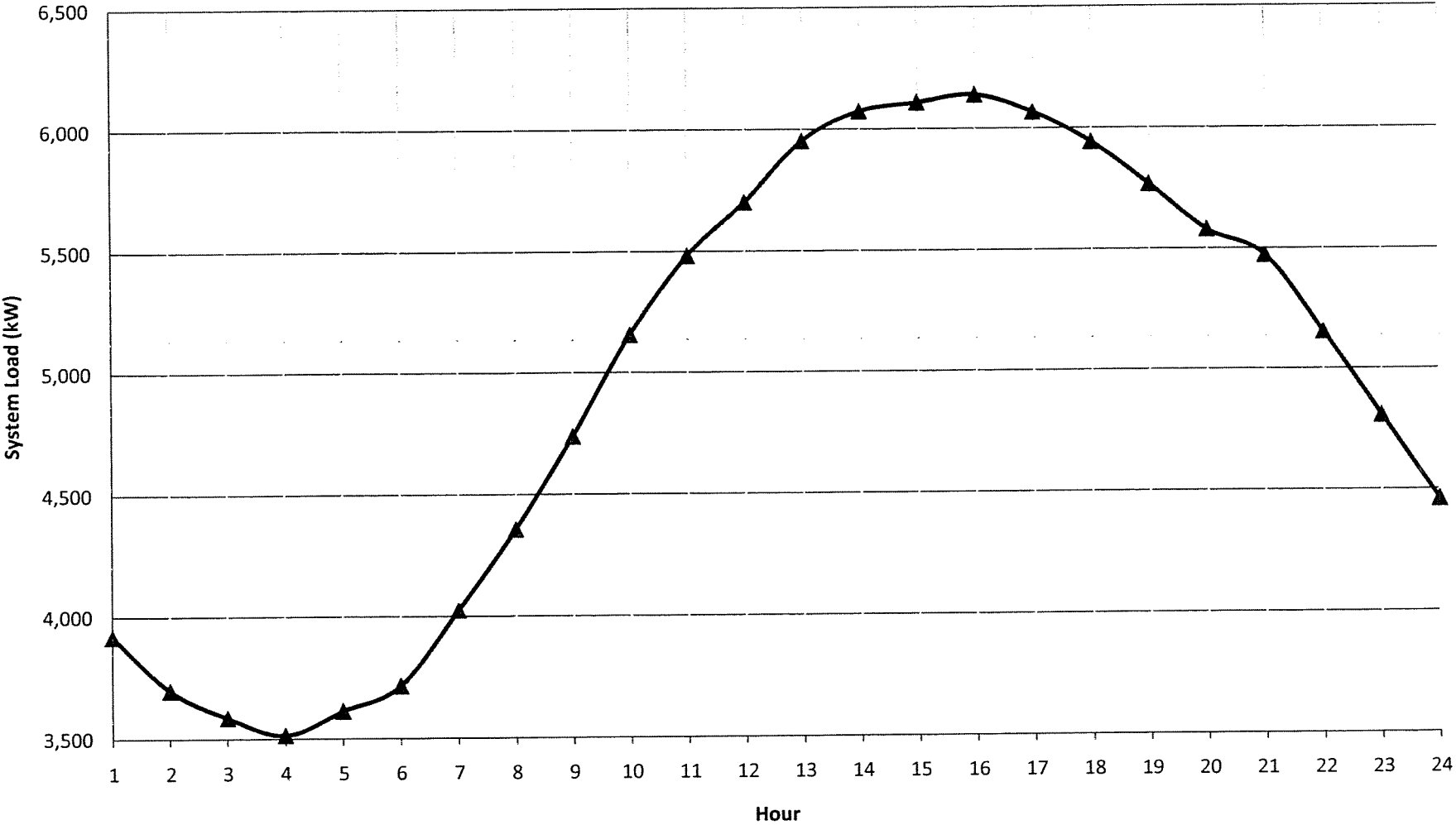
Peak Day Hourly Load - June 2008 KU and LG&E Combined System



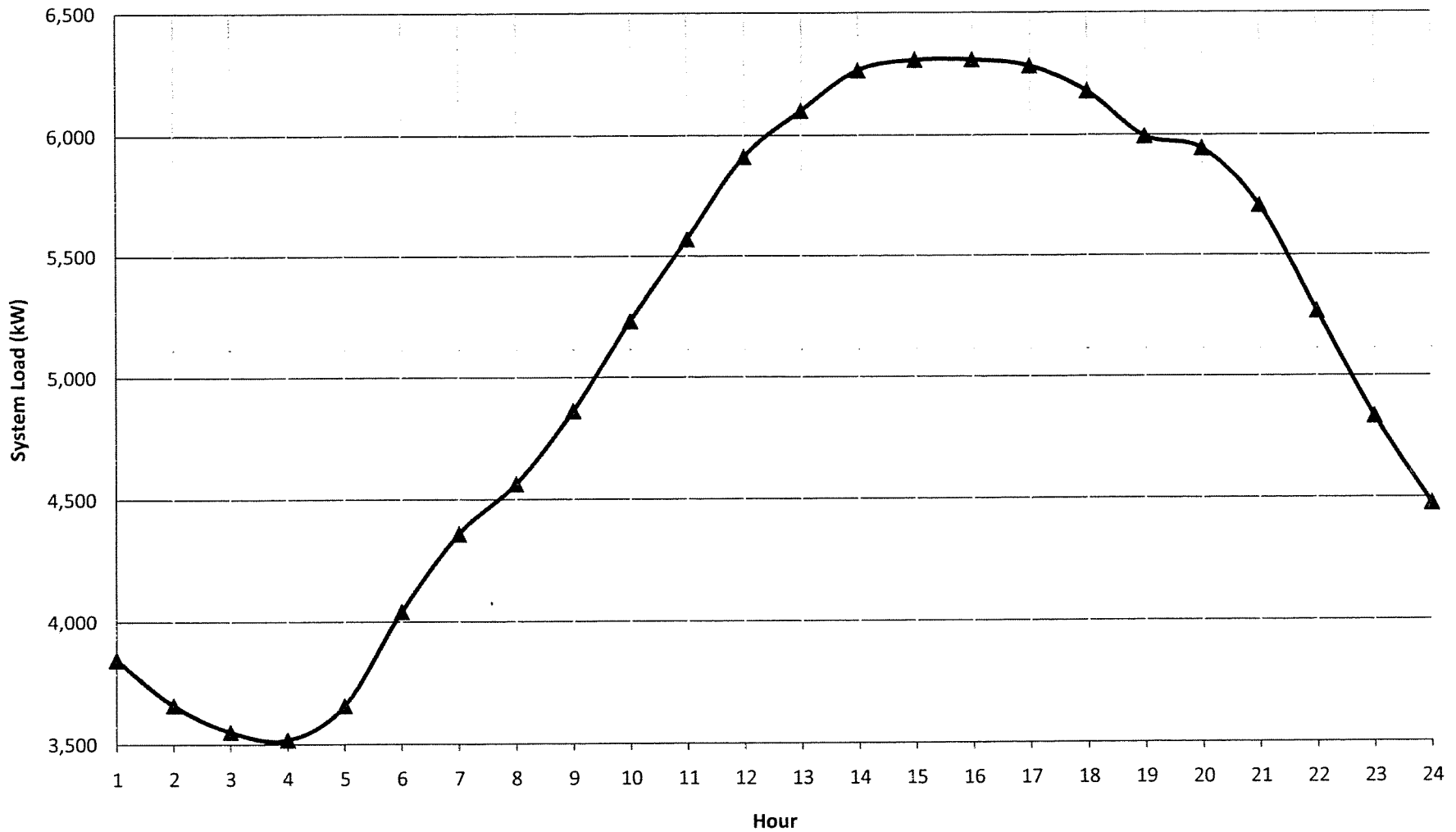
Peak Day Hourly Load - July 2008 KU and LG&E Combined System



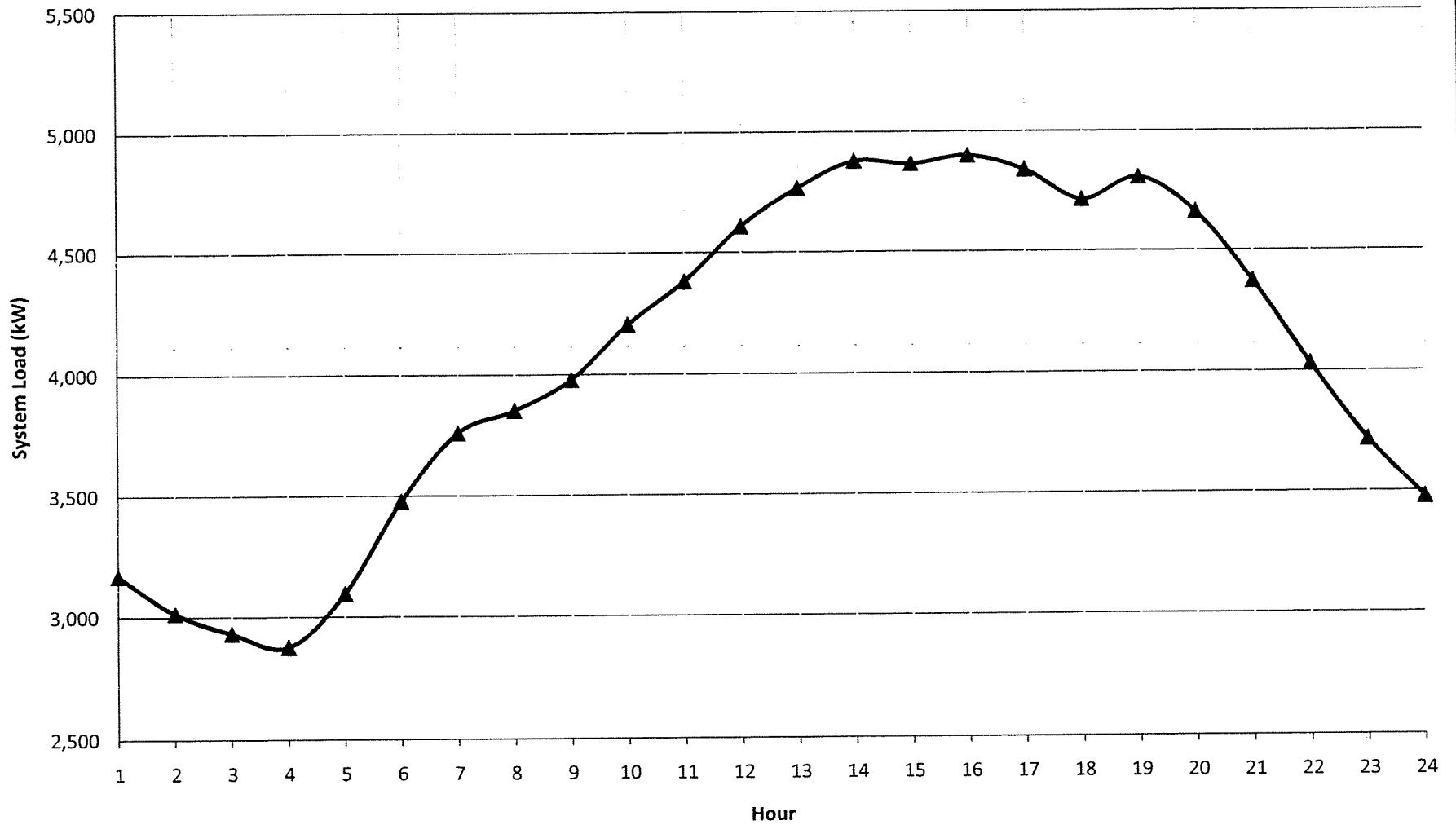
Peak Day Hourly Load - August 2008 KU and LG&E Combined System



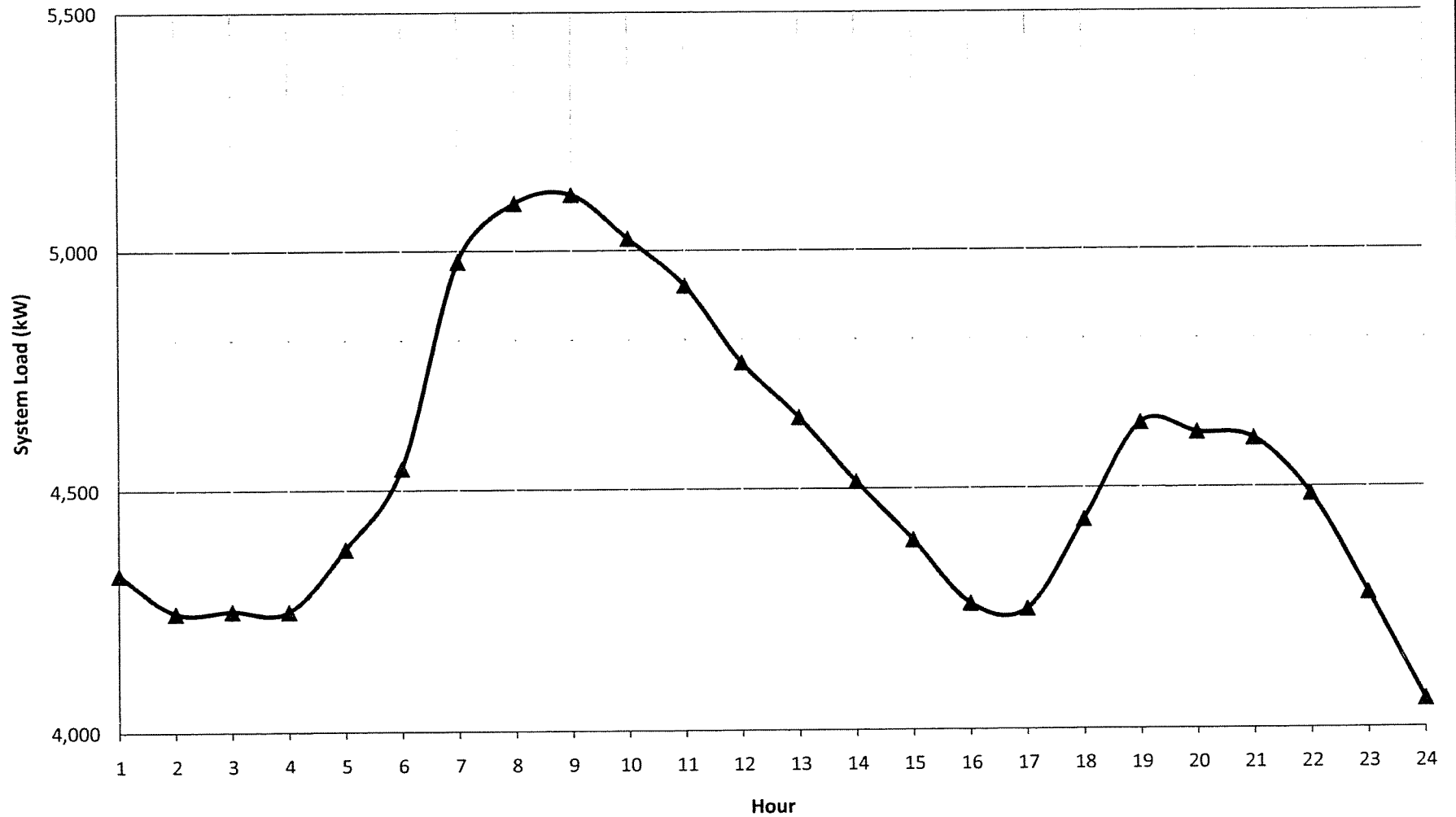
Peak Day Hourly Load - September 2008 KU and LG&E Combined System



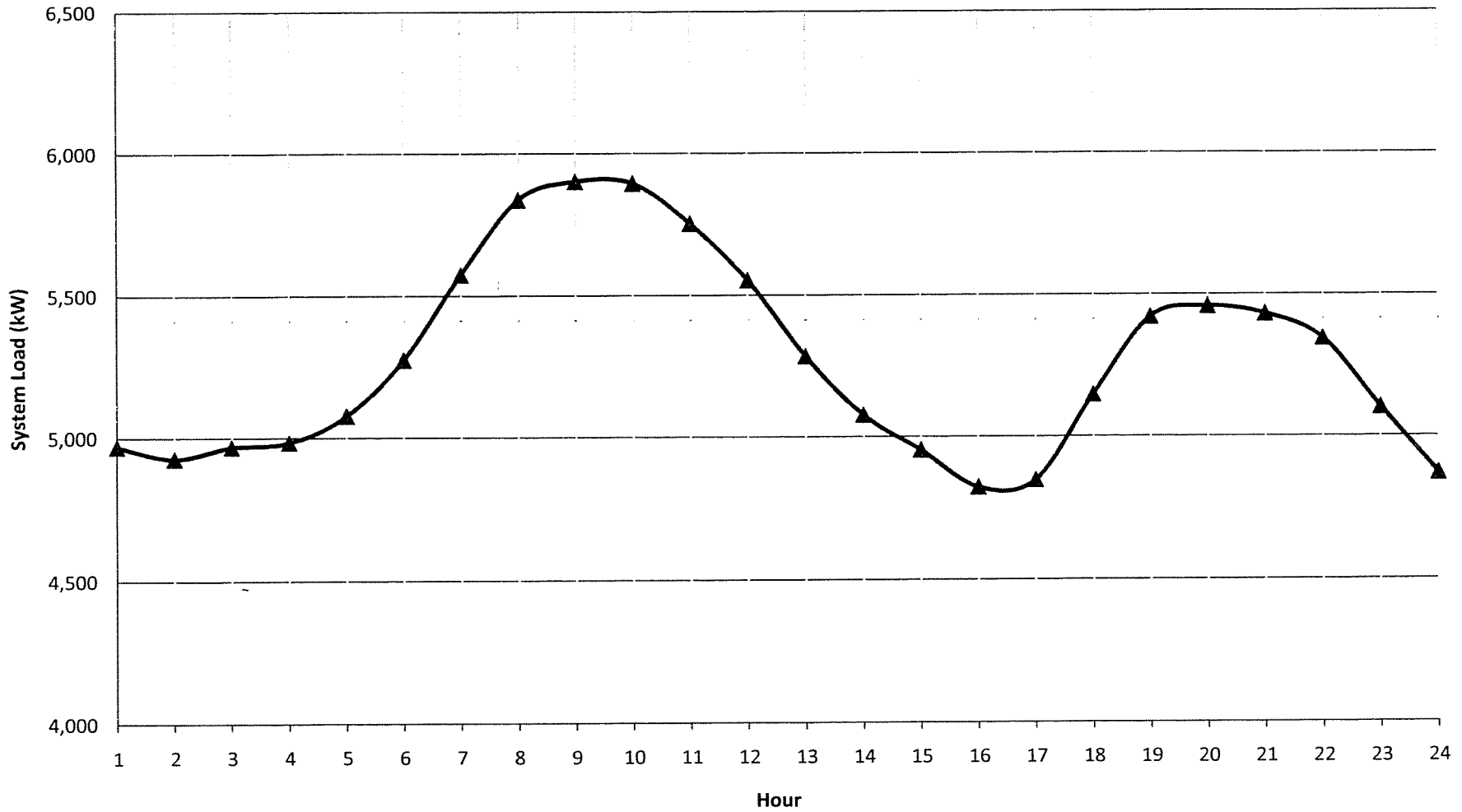
Peak Day Hourly Load - October 2008 KU and LG&E Combined System



Peak Day Hourly Load - November 2008 KU and LG&E Combined System



Peak Day Hourly Load - December 2008 KU and LG&E Combined System



Seelye Exhibit 4

Cost Support for New Lighting Rates

Kentucky Utilities Company
 Cost Support for HPS Contemporary Fixture Only Charges

		HPS CONTEMPORARY FLOOD			
		75 Watt 5,800 Lumen Directional HPS fixture only	100 Watt 9,500 Lumen Directional HPS fixture only	200 Watt 22,000 Lumen Directional HPS fixture only	400 Watt 50,000 Lumen Directional HPS fixture only
Estimated Investment per Unit		\$803.52	\$785.01	\$785.60	\$787.43
Fixed Charges @ *	17.52% TOTAL LEVELIZED FIXED CHARGE	\$140.74	\$137.50	\$137.60	\$137.92
Energy per kwh **	POL = \$ 0.04902 SYSTEM	\$14.71	\$19.61	\$39.22	\$78.43
Operation and Maintenance		\$12.45	\$12.35	\$14.10	\$14.10
Monthly Rate: POL		\$13.99	\$14.12	\$15.91	\$19.20

Seelye Exhibit 5

Reconstruction of Billing Determinants

KENTUCKY UTILITIES COMPANY

Calculations to Reconstruct Test Period Billing Determinants
Based on Sales for the 12 months ended October 31, 2009

		KWH Billed Sales	Revenue As Billed	FAC Billings	DSM Billings	STOD Billings	ECR Billings	Merger Surcredit Billings	VDT Billings	Franchise Fee Billings	Home Energy Assistance Billings	Actual Net Revenue @ Base Rates	Calculated Net Revenue @ Base Rates	divided by Actual
Residential Service														
Residential Rate - RS	RS	4,779,524,256	\$ 351,201,224	\$ 13,093,031	\$ 7,807,947	\$ -	\$ 28,358,373	\$ (476,267)	\$ (34)	\$ 3,793,212	\$ 445,551	\$ 298,179,411	\$ 298,152,644	
Full Electric Residential Service Rate - FERS	FERS	1,392,425,364	96,545,472	4,285,211	2,759,794	-	6,268,618	(708,756)	21	-	(5)	83,940,588	83,967,346	
	TRS	6,171,949,620	447,746,696	17,378,242	10,567,741	-	34,626,991	(1,185,023)	(13)	3,793,212	445,546	382,119,999	382,119,990	1.000000
General Service														
General Service Rate GS - Secondary	GS	1,817,358,411	151,765,496	5,100,500	1,062,430	-	11,982,292	(350,945)	194	1,545,964	(0)	132,425,062	132,425,053	1.000000
All Electric School Service Rate - AES	AES	130,386,993	8,355,396	383,563	-	-	646,858	(21,421)	-	62,957	-	7,283,439	7,283,439	1.000000
Power Service Rate														
Power Service Rate PS - Secondary (including former rate LP-S)	PSS	2,281,396,370	150,767,867	5,816,471	575,429	(7)	13,055,531	31,506	-	2,571,689	-	128,717,248	128,717,248	1.000000
Power Service Rate PS - Primary (including former rates LP-P and	PSP	1,017,360,501	61,528,325	2,651,515	94,146	(8)	5,327,318	13,681	-	700,141	-	52,741,533	52,741,533	1.000000
General Service Rate GS - Primary	GSP	4,983,030	413,403	(1,293)	8,938	-	35,230	(442)	1,417	-	(12)	369,565	369,565	
Large Power Rate LP-S (moved to rate PSS)	LPS	1,108,142,118	70,813,019	3,750,446	448,319	54,907	4,536,212	(513,015)	(101)	-	-	62,536,250	62,536,250	
Large Power Rate LP-P (moved to rate PSP)	LPP	469,632,791	27,101,213	1,621,122	110,584	23,254	1,723,831	(200,008)	(1,511)	-	-	23,823,942	23,823,942	
Mine Power Rate MP-P (moved to rate PSP)	MPP	44,804,760	2,942,483	148,035	4,840	41	188,619	(20,016)	-	-	-	2,620,962	2,620,962	
		4,926,319,570	313,566,310	13,986,297	1,242,257	78,187	24,866,741	(688,294)	(195)	3,271,830	(12)	270,809,501	270,809,501	
Time of Day Power Rate														
Time of Day Power Rate TODS (includes former rate STOD-S)	TODS	151,629,764	8,771,114	371,173	45,904	-	769,294	1,408	-	161,733	-	7,421,602	7,421,602	1.000000
Time of Day Power Rate TODP (includes former rate STOD-P)	TODP	59,334,640	4,122,793	149,104	2,443	-	363,278	746	-	13,014	-	3,594,208	3,594,208	1.000000
Small Time of Day - Secondary (moved to rate TODS)	STODS	46,028,948	2,422,504	150,450	21,678	-	154,559	(21,269)	-	-	-	2,117,087	2,117,087	
Small Time of Day - Primary (moved to rate STODP)	STODP	4,365,200	218,268	14,424	267	-	11,593	(1,559)	-	-	-	193,542	193,542	
		261,358,552	15,534,679	685,150	70,292	-	1,298,724	(20,673)	-	174,748	-	13,326,438	13,326,438	
Large Power Time of Day Rate														
Large Power Time of Day Rate LTOD - Primary (including	LTOD	1,747,340,156	94,450,463	4,440,029	-	-	8,216,923	7,523	-	925,609	-	80,860,379	80,860,980	
former rates LCI-TOD Primary and LMP-TOD Primary)	LCIP	692,875,277	36,347,598	2,343,093	-	-	2,328,853	(283,569)	-	-	-	31,959,221	31,959,221	
LCI-TOD Primary (moved to rate LTODP)	LMPP	27,846,000	1,658,096	94,900	-	-	106,076	(11,008)	-	-	-	1,468,128	1,467,528	
Mining Power LMP-TOD P (moved to rate LTOD-P)		2,468,061,433	132,456,157	6,878,022	-	-	10,651,852	(287,054)	-	925,609	-	114,287,729	114,287,730	1.000000
Retail Transmission Service (including former rates LPT, LCI-TOD														
T, MPT, and LMP-TOD T)	RTS	955,849,398	51,856,762	2,417,403	-	-	4,551,745	10,072	-	111,756	-	44,765,786	44,765,786	
Large Power Rate LP-T (moved to rate RTS)	LPT	9,851,150	539,978	32,899	2,978	434	26,637	(3,617)	-	-	-	480,648	480,648	
Mining Power MP-T (moved to rate RTS)	MPT	28,312,000	1,623,493	89,588	-	-	100,620	(13,524)	-	-	-	1,446,809	1,446,809	
LCI-TOD Transmission (moved to rate RTS)	LCIT	219,340,464	11,649,367	759,990	-	-	747,730	(105,433)	-	-	-	10,247,081	10,247,081	
Large Mining Power LMP-TOD T (moved to rate RTS)	LMPT	74,364,000	3,942,734	238,145	-	-	245,726	(33,004)	-	-	-	3,491,868	3,491,868	
	RTS	1,287,717,012	69,612,336	3,538,024	2,978	434	5,672,457	(145,506)	-	111,756	-	60,432,192	60,432,192	1.000000
Industrial Service Rate IS (includes former rate LI-TOD)	IS	256,871,520	13,967,882	602,009	-	-	1,254,257	2,370	-	-	-	12,109,247	12,109,247	1.000000
	LITOD	75,297,600	5,327,842	270,634	-	-	338,008	(46,662)	-	-	-	4,765,862	4,765,862	
		332,169,120	19,295,725	872,643	-	-	1,592,265	(44,292)	-	-	-	16,875,109	16,875,109	
Lighting Rates														
Outdoor Lighting Service Rate LE	LE	-	-	-	-	-	-	-	-	-	-	-	-	
Traffic Lighting Service Rate TE	TE	8	18	0	-	-	2	-	-	0	-	16	16	1.000000
Street Lights Rate SL (including former rate SL-DEC)	SL	43,329,876	8,991,557	129,197	-	-	699,438	(19,702)	0	124,338	-	8,058,286	8,058,286	1.000000
Decorative Street Lights Rate SL-DEC (moved to rate SL)	SLDEC	-	-	-	-	-	-	-	-	-	-	-	-	
Private Outdoor Lighting - POL	POL	80,526,810	11,269,018	236,694	(0)	-	893,513	(24,498)	16	90,802	(10)	10,072,502	10,072,501	1.000000
Customer Outdoor Lighting - OL	OL	-	-	-	-	-	-	-	-	-	-	-	-	
		123,856,694	20,260,593	365,891	(0)	-	1,592,952	(44,200)	16	215,141	(10)	18,130,803	18,130,803	
Curtailable Service Riders														
Curtailable Service - Primary	CSRP	-	(126,145)	-	-	-	-	-	-	-	-	(126,145)	(126,145)	1.000000
Curtailable Service - Transmission	CSRT	-	(5,515,286)	-	-	-	-	-	-	-	-	(5,515,286)	(5,515,286)	1.000000
		-	(5,641,432)	-	-	-	-	-	-	-	-	(5,641,432)	(5,641,432)	
TOTAL		17,519,177,405	1,172,951,956	49,188,332	12,945,698	78,621	92,931,132	(2,787,409)	2	10,101,217	445,524	1,010,048,841	1,010,048,823	

Seelye Exhibit 6

Summary of Revenue Increase

KENTUCKY UTILITIES COMPANY
Summary of Proposed Increase
Based on Sales for the 12 months ended October 31, 2009

	Revenue Adjusted to as Billed Basis	Adjustment to Remove STOD Program Cost Recovery Charged	Adjustment to Remove Home Energy Assistance Billings	Adjustment to Remove Franchise Fee Billings	Adjustment to Remove ECR Billings	Adjustment to Remove DSM Billings	Adjustment to Remove Merger Surcredit Billings	Adjustment to Remove Value Delivery Surcredit	Adjustment to Reflect a Full Year of Base Rate Changes for P.S.C. 14	Adjustment to Reflect a Full Year of Base Rate Changes for FAC Rollin	Adjustment to Reflect FAC Billings for Full Year of the Rollin	Adjustment to Reflect Full Year of Base Rate Changes for ECR Rollin	to Reflect ECR Billings for Full Year of the Rollin	Adjustment Reflecting Year-End Number of Customers	Adjustment Reflecting Temperature Normalization	Adjusted Billings at Current Rates
Residential Rate - RS	\$ 447,746,696	\$ -	\$ (445,546)	\$ (3,793,212)	\$ (34,626,991)	\$ (10,567,741)	\$ 1,185,023	\$ 13	\$ (1,345,477)	\$ 7,038,529	\$ (7,033,025)	\$ 33,637,125	\$ 3,467,853	\$ (3,729,851)	\$ 2,362,665	\$ 433,896,060
General Service Rate - GS	151,765,496	-	-	(1,545,964)	(11,982,292)	(1,062,430)	350,945	(194)	(393,378)	1,969,477	(1,962,332)	11,667,441	1,646,336	12,261,395	264,295	162,978,796
All Electric School Service Rate - AES	8,355,396	-	-	(62,957)	(646,858)	-	21,421	-	(24,011)	148,182	(157,855)	640,200	82,121	(103,605)	12,655	8,264,689
Power Service Rate																
Power Service Rate PS - Secondary	221,580,886	(54,900)	-	(2,571,689)	(17,591,743)	(1,023,748)	481,509	101	(653,999)	3,963,624	(3,269,651)	16,342,562	2,882,021	(1,140,255)	241,693	219,186,409
Power Service Rate PS - Primary	91,985,425	(23,287)	12	(700,141)	(7,274,998)	(218,509)	206,785	95	(264,192)	1,652,846	(1,684,971)	6,803,053	1,114,689	(4,224,214)	93,420	87,466,013
	313,566,310	(78,187)	12	(3,271,830)	(24,866,741)	(1,242,257)	688,294	195	(918,190)	5,616,470	(4,954,623)	23,145,614	3,996,710	(5,364,469)	335,112	306,652,422
Time of Day Secondary Service TODS	11,193,618	-	-	(161,733)	(923,853)	(67,581)	19,861	-	(8,692)	184,847	(177,148)	741,661	88,984	(931,558)	11,851	9,970,256
Time of Day Primary Service TODP	136,797,218	-	-	(938,623)	(11,026,723)	(2,710)	287,867	-	(420,855)	2,571,133	(2,689,663)	10,176,284	1,988,615	3,132,208	-	139,874,751
Curtailable Service Riders - CSR1 - Pn	(126,145)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(126,145)
Curtailable Service Riders - CSR3 - Tran	(5,515,286)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,515,286)
Total Curtailable Service Riders	(5,641,432)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,641,432)
Retail Transmission Service - RTS	69,612,336	(434)	-	(111,756)	(5,672,457)	(2,978)	145,506	-	(741,797)	1,248,672	(1,201,098)	4,884,714	1,086,869	3,532,765	-	72,780,342
Fluctuating Load Service FLS	19,295,725	-	-	-	(1,592,265)	-	44,292	-	(387,783)	278,784	(278,784)	1,308,727	307,736	-	-	18,976,432
Lighting Energy - LE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Lighting Energy - TE	18	-	-	(2)	-	-	-	-	-	-	(0)	0	-	-	-	16
Street Lighting - SL	8,991,557	-	-	(124,338)	(699,438)	-	19,702	(0)	(25,020)	46,023	(55,266)	611,244	108,973	2,172	-	8,875,610
Private Outdoor Lighting - POL	11,269,018	-	10	(90,802)	(893,513)	0	24,498	(16)	(25,773)	80,550	(92,600)	771,091	138,012	925,815	-	12,106,290
	20,260,575	-	10	(215,140)	(1,592,951)	0	44,200	(16)	(50,793)	126,573	(147,866)	1,382,335	246,985	927,987	-	20,981,900
TOTAL ULTIMATE CONSUMERS	\$ 1,172,951,956	\$ (78,621)	\$ (445,524)	\$ (10,101,216)	\$ (92,931,132)	\$ (12,945,698)	\$ 2,787,409	\$ (2)	\$ (4,290,974)	\$ 19,182,666	\$ (18,602,393)	\$ 87,584,103	\$ 12,912,208	\$ 9,724,872	\$ 2,986,578	\$ 1,168,734,233
Forfeited Discounts	4,398,330								3,141,664							7,539,994
Electric Service Revenues	1,330,697															1,330,697
Rent from Electric Property	1,222,560															1,222,560
Other Miscellaneous Electric Revenue	611,007															611,007
TOTAL JURISDICTIONAL	\$ 1,180,514,549	\$ (78,621)	\$ (445,524)	\$ (10,101,216)	\$ (92,931,132)	\$ (12,945,698)	\$ 2,787,409	\$ (2)	\$ (1,149,310)	\$ 19,182,666	\$ (18,602,393)	\$ 87,584,103	\$ 12,912,208	\$ 9,724,872	\$ 2,986,578	\$ 1,179,438,490

KENTUCKY UTILITIES COMPANY **KENTUCKY UTILITIES COMPANY**
 Summary of Proposed Increase Summary of Proposed Increase
 Based on Sales for the 12 months ended Octo Based on Sales for the 12 months ended October 31, 2009

	Adjusted Billings at Current Rates	Increase	Percentage Increase
Residential Rate - RS	433,896,060	58,746,914	13.54%
General Service Rate - GS	162,978,796	16,388,192	10.06%
All Electric School Service Rate - AES	8,264,689	1,149,071	13.90%
Power Service Rate			
Power Service Rate PS - Secondary	219,186,409	23,088,024	10.53%
Power Service Rate PS - Primary	87,466,013	8,936,324	10.22%
	<u>306,652,422</u>	<u>32,024,348</u>	<u>10.44%</u>
Time of Day Secondary Service TODS	9,970,256	1,075,445	10.79%
Time of Day Primary Service TODP	139,874,751	15,516,516	11.09%
Curtailable Service Riders - CSR1 - Pn	(126,145)	1,857	
Curtailable Service Riders - CSR3 - Tran	(5,515,286)	(1,757,507)	
Total Curtailable Service Riders	<u>(5,641,432)</u>	<u>(1,755,650)</u>	<u>31.12%</u>
Retail Transmission Service - RTS	72,780,342	7,258,002	9.97%
Fluctuating Load Service FLS	18,976,432	1,872,641	9.87%
Lighting Energy - LE			
Traffic Lighting Energy - TE	16	1	6.24%
	-	-	0.00%
Street Lighting - SL	8,875,610	853,960	9.62%
Private Outdoor Lighting - POL	12,106,290	1,211,332	10.01%
	<u>20,981,900</u>	<u>2,065,292</u>	<u>9.84%</u>
TOTAL ULTIMATE CONSUMERS	<u>\$ 1,168,734,233</u>	<u>\$ 134,340,772</u>	<u>11.49%</u>
Forfeited Discounts	7,539,994		
Electric Service Revenues	1,330,697		
Rent from Electric Property	1,222,560	\$ 925,108	
Other Miscellaneous Electric Revenue	611,007	1,062	
TOTAL JURISDICTIONAL	<u>\$ 1,179,438,490</u>	<u>\$ 135,266,941</u>	<u>11.47%</u>

Seelye Exhibit 7

Revenue Increase by Rate Schedule

KENTUCKY UTILITIES COMPANY
Calculations of Proposed Rate Increase
Based in Sales for the 12 months ended October 31,2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Bills	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
RESIDENTIAL RATE RS							
Customer Charges		5,019,241		\$ 5.00	\$ 25,096,205	\$ 15.00	\$ 75,288,615
All Energy			6,171,949,620	\$ 0.06424	396,486,044	\$ 0.06566	405,250,212
Minimum Energy					(132,080)	0	(150,551)
		Total Calculated at Base Rates			<u>\$ 421,450,169</u>		<u>\$ 480,388,276</u>
			Correction Factor		<u>0.999999977</u>		<u>0.999999977</u>
#REF!		Total After Application of Correction Factor			<u>\$ 421,450,179</u>		<u>\$ 480,388,288</u>
Fuel Clause Billings - proforma for rollin					\$ 10,345,217		10,345,217
ECR Billings - proforma for rollin					3,467,853		3,467,853
Adjustment to Reflect Year-End Customers					(3,729,851)		(4,251,456)
Adjustment to Reflect Temperature Normalization					2,362,665		2,693,074
Total					<u>\$ 433,896,063</u>		<u>\$ 492,642,976</u>
Proposed Increase							58,746,914
			Percentage Increase				13.54%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
GENERAL SERVICE RATE GS						
Customer Charges	950,552		\$ 10.00	\$ 9,505,520		
Single Phase Customer Charge	858,548				\$ 20.00	\$ 17,170,954
Three Phase Customer Charge	92,004				\$ 35.00	\$ 3,220,150
All Energy		1,817,358,411	\$ 0.07486	136,047,451	\$ 0.07719	140,281,896
Minimum Energy				115,622		111,435
				<u>\$ 145,668,593</u>		<u>\$ 160,784,435</u>
				0.999999928		0.999999928
				<u>\$ 145,668,603</u>		<u>\$ 160,784,446</u>
Fuel Clause Billings - proforma for rollin				\$ 3,138,168		3,138,168
ECR Billings - proforma for rollin				1,646,336		1,646,336
Adjustment to Reflect Year-End Customers				12,261,395		13,533,744
Adjustment to Reflect Temperature Normalization				264,295		264,295
Total				<u>\$ 162,978,797</u>		<u>\$ 179,366,989</u>
Proposed Increase						16,388,192
						10.06%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Bills	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
ALL ELECTRIC SCHOOLS RATE AES							
Customer Charges		3,539		\$ -	\$ -	\$ 20.00	\$ 29,778
Single Phase Customer Charge		1,489				\$ 35.00	\$ 71,754
Three Phase Customer Charge		2,050					
All Energy			130,386,993	\$ 0.06173	8,048,789	\$ 0.06988	9,111,443
Minimum Energy					(979)		(1,108)
					<u>\$ 8,047,810</u>		<u>\$ 9,211,867</u>
					1.000000000		1.000000000
					<u>\$ 8,047,810</u>		<u>\$ 9,211,867</u>
Fuel Clause Billings - proforma for rollin					\$ 225,708		225,708
ECR Billings - proforma for rollin					82,121		82,121
Adjustment to Reflect Year-End Customers					(103,605)		(118,591)
Adjustment to Reflect Temperature Normalization					12,655		12,655
Total					<u>\$ 8,264,689</u>		<u>\$ 9,413,760</u>
Proposed Increase							1,149,071
							13.90%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
POWER SERVICE RATE PS-Primary (consists of former rates GS-Primary, LP-Primary and MP-Primary)						
Customer Charges	5,121		\$ 75.00	\$ 384,075	\$ 90.00	\$ 460,890
Demand (Primary)	3,843,533		\$ 9.03	34,707,098		
Summer Demand	1,549,467				\$ 11.40	17,663,922
Winter Demand	2,294,066				\$ 9.14	20,967,760
All Energy		1,536,781,082	\$ 0.03386	52,035,407	\$ 0.03750	57,629,291
Minimum Energy				621,129		414,127
Total Calculated at Base Rates				\$ 87,747,710		\$ 97,135,990
				Correction Factor		1.000000000
Total After Application of Correction Factor				\$ 87,747,710		\$ 97,135,990
Fuel Clause Billings - proforma for rollin				\$ 2,734,408		2,734,408
ECR Billings - proforma for rollin				1,114,689		1,114,689
Adjustment to Reflect Year-End Customers				(4,224,214)		(4,676,170)
Adjustment to Reflect Temperature Normalization				93,420		93,420
Total				\$ 87,466,013		\$ 96,402,337
Proposed Increase						8,936,324
	Percentage Increase					10.22%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
POWER SERVICE RATE PS-Secondary (consists of former rate LP-Secondary)						
Customer Charges	99,144		\$ 75.00	\$ 7,435,800	\$ 90.00	\$ 8,922,960
Demand (Secondary)	9,233,086		\$ 9.42	86,975,668		
Summer Demand	3,948,228				11.79	46,549,606
Winter Demand	5,284,858				9.54	50,417,545
All Energy		3,389,538,488	\$ 0.03386	114,769,773	\$ 0.03750	127,107,693
Minimum Energy				<u>1,724,442</u>		<u>1,121,405</u>
Total Calculated at Base Rates				\$ 210,905,683		\$ 234,119,210
				<u>1.000000000</u>		<u>1.000000000</u>
Correction Factor						
Total After Application of Correction Factor				\$ 210,905,683		\$ 234,119,210
Fuel Clause Billings - proforma for rollin				\$ 6,297,266		6,297,266
ECR Billings - proforma for rollin				2,882,021		2,882,021
Adjustment to Reflect Year-End Customers				(1,140,255)		(1,265,758)
Adjustment to Reflect Temperature Normalization				241,693		241,693
Total				<u>\$ 219,186,407</u>		<u>\$ 242,274,431</u>
Proposed Increase						23,088,024
	Percentage Increase					10.53%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31, 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
Y						
TIME OF DAY SECONDARY SERVICE RATE TODS (includes former rate STOD Secondary)						
Customer Charges	657		\$ 90.00	\$ 59,130	\$ 200.00	\$ 131,400
Demand Off Peak	364,568		\$ 2.25	820,277		
Demand On Peak	392,230		\$ 7.37	2,890,733		
Demand Base	372,242				\$ 3.71	1,381,017
Demand Intermediate	364,568				\$ 3.06	1,115,577
Demand Peak	359,137				\$ 4.59	1,648,439
All Energy		197,658,712	\$ 0.03386	6,692,724	\$ 0.03758	7,428,014
Minimum Energy				228,799		165,307
				<u>\$ 10,691,663</u>		<u>\$ 11,869,754</u>
				Correction Factor		1.000000000
				<u>\$ 10,691,663</u>		<u>\$ 11,869,754</u>
Fuel Clause Billings - proforma for rollin				\$ 109,318		109,318
ECR Billings - proforma for rollin				88,984		88,984
Adjustment to Reflect Year-End Customers				(931,558)		(1,034,204)
Adjustment to Reflect Temperature Normalization				11,851		11,851
				<u>\$ 9,970,257</u>		<u>\$ 11,045,702</u>
Proposed Increase						1,075,445
						Percentage Increase
						10.79%

KENTUCKY UTILITIES COMPANY
Calculations of Proposed Rate Increase
Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
TIME OF DAY PRIMARY SERVICE RATE TODP (Includes former rates LCI-TOD-P and LMP-TOD-P)						
Customer Charges	494		\$ 120.00	\$ 59,280	\$ 300.00	\$ 148,200
Demand Off Peak	5,106,405		\$ 2.22	11,336,218		
Demand On Peak	5,136,690		\$ 6.07	31,179,706		
Demand Base	5,503,481				\$ 1.97	10,841,857
Demand Intermediate	5,390,021				\$ 3.16	17,032,465
Demand Peak	5,309,731				\$ 4.74	25,168,127
All Energy		2,468,061,433	\$ 0.03386	83,568,560	\$ 0.03553	87,690,223
Minimum Energy				(23,687)		(16,494)
Total Calculated at Base Rates				\$ 126,120,077		\$ 140,864,377
Correction Factor				1.000000007		1.000000007
Total After Application of Correction Factor				\$ 126,120,076		\$ 140,864,376
Fuel Clause Billings - proforma for rollin				\$ 4,242,570		4,242,570
ECR Billings - proforma for rollin				1,814,074		1,814,074
Adjustment to Reflect Year-End Customers				875,413		977,755
Adjustment to Reflect Temperature Normalization				-		-
Total				\$ 133,052,133		\$ 147,898,775
TIME OF DAY PRIMARY SERVICE RATE TODP (Includes former rate STOD Primary)						
Customer Charges	187		\$ 120.00	\$ 22,440	\$ 300.00	\$ 56,100
Demand Off Peak	236,273		\$ 2.25	531,615		
Demand On Peak	218,160		\$ 6.98	1,522,760		
Demand Base	234,477				\$ 1.97	461,919
Demand Intermediate	229,643				\$ 3.16	725,671
Demand Peak	226,222				\$ 4.74	1,072,292
All Energy		63,699,840	\$ 0.03386	2,156,877	\$ 0.03553	2,263,255
Minimum Energy				(186,884)		(102,381)
Total Calculated at Base Rates				\$ 4,046,807		\$ 4,476,855
Correction Factor				1.000000000		1.000000000
Total After Application of Correction Factor				\$ 4,046,807		\$ 4,476,855
Fuel Clause Billings - proforma for rollin				\$ 344,474		344,474
ECR Billings - proforma for rollin				174,541		174,541
Adjustment to Reflect Year-End Customers				2,256,795		2,496,621
Adjustment to Reflect Temperature Normalization				-		-
Total				\$ 6,822,618		\$ 7,492,492
Total				\$ 139,874,751		\$ 155,391,267
Proposed Increase						15,516,516
Percentage Increase						11.09%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
RETAIL TRANSMISSION SERVICE RATE RTS (Includes former rates LP-T, LCI-TOD, MPT, and LMPT)						
Customer Charges	364		\$ 120.00	\$ 43,680	\$ 500.00	\$ 182,000
Demand Off Peak	3,005,978		\$ 1.92	5,771,478		
Demand On Peak	3,177,204		\$ 5.18	16,457,917		
Demand Base	3,244,084				\$ 1.04	3,373,847
Demand Intermediate	3,177,204				\$ 3.09	9,817,560
Demand Peak	3,129,877				\$ 4.64	14,522,629
All Energy		1,287,717,012	\$ 0.03386	43,602,098	\$ 0.03483	44,851,184
Minimum Energy				(51,392)		(35,132)
				<u>\$ 65,823,782</u>		<u>\$ 72,712,088</u>
				Correction Factor		1.000000000
				<u>\$ 65,823,782</u>		<u>\$ 72,712,088</u>
Fuel Clause Billings - proforma for rollin				\$ 2,336,927		2,336,927
ECR Billings - proforma for rollin				1,086,869		1,086,869
Adjustment to Reflect Year-End Customers				3,532,765		3,902,461
Adjustment to Reflect Temperature Normalization				-		-
Total				<u>\$ 72,780,342</u>		<u>\$ 80,038,344</u>
Proposed Increase						7,258,002
Percentage Increase						9.97%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
FLUCTUATING LOAD SERVICE RATE FLS						
Customer Charges	12		\$ 120.00	\$ 1,440	\$ 500.00	\$ 6,000
Off-Peak Demand	1,826,652		\$ 1.37	2,502,513		
Fluctuating Demand Off-Peak	57,440		\$ 0.81	46,526		
Demand On Peak	1,001,744		\$ 5.02	5,028,753		
Fluctuating Demand On-Peak	88,542		\$ 2.64	233,751		
Demand Base (5-minute kVa)	1,956,266				\$ 1.00	\$ 1,956,266
Demand Intermediate (5-minute kVa)	1,640,895				\$ 1.75	\$ 2,871,567
Demand Peak (5-minute kVa)	1,425,614				\$ 2.75	\$ 3,920,439
All Energy		332,169,120	\$ 0.02930	9,732,555	\$ 0.03271	10,865,252
Minimum Energy/Demand				529,298		327,954
Total Calculated at Base Rates				\$ 18,074,837		\$ 19,947,478
Correction Factor				1.000000000		1.000000000
Total After Application of Correction Factor				\$ 18,074,837		\$ 19,947,478
Fuel Clause Billings - proforma for rollin				\$ 593,859		593,859
ECR Billings - proforma for rollin				307,736		307,736
Adjustment to Reflect Year-End Customers				-		-
Adjustment to Reflect Temperature Normalization				-		-
Total				\$ 18,976,431		\$ 20,849,072
Proposed Increase						1,872,641
Percentage Increase						9.87%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Bills/Kw	Total KWH	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
TRAFFIC ENERGY SERVICE RATE TE							
Customer Charges		4		\$ 2.80	\$ 11	\$ 3.14	\$ 13
All Energy			8	\$ 0.06530	1	\$ 0.07000	1
Minimum Energy					4		4
					\$ 16	\$	17
					1.000000000		1.000000000
#REF!					\$ 16	\$	17
Fuel Clause Billings - proforma for rollin				\$	-		-
ECR Billings - proforma for rollin				\$	-		-
Adjustment to Reflect Year-End Customers					-		-
Adjustment to Reflect Temperature Normalization					-		-
Total					\$ 16	\$	17
Proposed Increase							1
Percentage Increase							6.25%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	KWH	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
STREET LIGHTING SERVICE RATE ST. LT.						
INCANDESCENT:						
1000 Inc Std StLt		581	\$ 3.04	\$ 1,766	\$ 3.04	\$ 1,766
2500 Inc Std StLt		13,435	\$ 4.05	\$ 54,412	\$ 4.05	\$ 54,412
4000 Inc Std StLt		3,392	\$ 6.15	\$ 20,861	\$ 6.15	\$ 20,861
6000 Inc Std StLt		34	\$ 8.06	\$ 274	\$ 8.06	\$ 274
1000 Inc Om StLt		-	\$ 3.69	\$ -	\$ 3.69	\$ -
2500 Inc Om StLt		88	\$ 4.84	\$ 426	\$ 4.84	\$ 426
4000 Inc Om StLt		406	\$ 7.07	\$ 2,870	\$ 7.07	\$ 2,870
6000 Inc Om StLt		-	\$ 9.08	\$ -	\$ 9.08	\$ -
MERCURY VAPOR:						
7000 MV Std StLt		15,526	\$ 8.55	\$ 132,747	\$ 8.55	\$ 132,747
10000 MV Std StLt		9,819	\$ 10.09	\$ 99,074	\$ 10.09	\$ 99,074
20000 MV Std StLt		18,618	\$ 12.35	\$ 229,932	\$ 12.35	\$ 229,932
7000 MV Om StLt		1,535	\$ 10.77	\$ 16,532	\$ 10.77	\$ 16,532
10000 MV Om StLt		5,732	\$ 12.06	\$ 69,128	\$ 12.06	\$ 69,128
20000 MV Om StLt		15,773	\$ 13.92	\$ 219,560	\$ 13.92	\$ 219,560
HIGH PRESSURE SODIUM:						
4000 HPS Std StLt		81,878	\$ 6.05	\$ 495,362	\$ 6.70	\$ 548,583
5800 HPS Std StLt		100,399	\$ 6.84	\$ 686,729	\$ 7.57	\$ 760,020
9500 HPS Std StLt		236,277	\$ 7.40	\$ 1,748,450	\$ 8.19	\$ 1,935,109
22000 HPS Std StLt		66,604	\$ 11.42	\$ 760,618	\$ 12.64	\$ 841,875
50000 HPS Std StLt		10,001	\$ 17.29	\$ 172,917	\$ 20.59	\$ 205,921
4000 HPS Om StLt		42,289	\$ 8.62	\$ 364,531	\$ 9.54	\$ 403,437
5800 HPS Om StLt		92,962	\$ 9.41	\$ 874,772	\$ 10.42	\$ 968,664
9500 HPS Om StLt		32,994	\$ 10.15	\$ 334,889	\$ 11.24	\$ 370,853
22000 HPS Om StLt		53,146	\$ 14.17	\$ 753,079	\$ 15.69	\$ 833,861
50000 HPS Om StLt		5,112	\$ 20.02	\$ 102,342	\$ 22.16	\$ 113,282

KENTUCKY UTILITIES COMPANY
Calculations of Proposed Rate Increase
Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	KWH	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
DECORATIVE UNDERGROUND SERVICE						
High Pressure Sodium		-				
4000 HPS Dec Acorn SLLt		-	\$ 11.14	\$ -	\$ 12.56	\$ -
4000 HPS His Acorn SLLt		1,786	\$ 17.15	\$ 30,630	\$ 18.99	\$ 33,916
5800 HPS Dec Acorn SLLt		64	\$ 12.02	\$ 769	\$ 13.56	\$ 868
5800 HPS His Acorn SLLt		862	\$ 18.05	\$ 15,559	\$ 19.87	\$ 17,128
9500 HSP Acorn Dec SLLt		1,713	\$ 12.81	\$ 21,944	\$ 14.19	\$ 24,307
9500 HPS Historic Acorn SLLt		4,987	\$ 18.62	\$ 92,858	\$ 20.61	\$ 102,782
		-				
4000 HPS Colonial SLLt		8,605	\$ 7.87	\$ 67,721	\$ 8.71	\$ 74,950
5800 HPS Colonial SLLt		11,541	\$ 8.68	\$ 100,176	\$ 9.61	\$ 110,909
9500 HPS Colonial SLLt		18,963	\$ 9.16	\$ 173,701	\$ 10.14	\$ 192,285
		-				
5800 HPS Coach Dec SLLt		228	\$ 26.22	\$ 5,978	\$ 29.01	\$ 6,614
9500 HSP Coach Dec SLLt		107	\$ 26.67	\$ 2,854	\$ 29.52	\$ 3,159
		-				
5800 HPS Contemporary SLLt		45,264	\$ 13.88	\$ 628,264	\$ 15.37	\$ 695,708
9500 HPS Contemporary SLLt		5,740	\$ 16.27	\$ 93,390	\$ 18.01	\$ 103,377
22000 HPS Contemporary SLLt		5,321	\$ 19.65	\$ 104,558	\$ 21.75	\$ 115,732
50000 HPS Contemporary SLLT		621	\$ 25.12	\$ 15,600	\$ 27.81	\$ 17,270
		-				
HPS-16000 Gran Ville		3,620	\$ 44.78	\$ 162,104	\$ 49.56	\$ 179,407
Gran Ville Accessories:		-				
Single Crossarm Bracket		-	\$ 16.13	\$ -	\$ 17.86	\$ -
Twin Crossarm Bracket		579	\$ 17.96	\$ 10,399	\$ 19.88	\$ 11,511
24 Inch Banner Arm		270	\$ 2.80	\$ 756	\$ 3.10	\$ 837
24 Inch Clamp Banner Arm		1,120	\$ 3.87	\$ 4,334	\$ 4.28	\$ 4,794
18 Inch Banner Arm		590	\$ 2.58	\$ 1,522	\$ 2.86	\$ 1,687
18 Inch Clamp On Banner Arm		-	\$ 3.19	\$ -	\$ 3.53	\$ -
Flagpole Holder		659	\$ 1.19	\$ 784	\$ 1.32	\$ 870
Post-Mounted Receptacle		635	\$ 16.75	\$ 10,636	\$ 18.54	\$ 11,773
Base-Mounted Receptacle		-	\$ 16.16	\$ -	\$ 17.89	\$ -
Additional Receptacles		-	\$ 2.29	\$ -	\$ 2.54	\$ -
Planter		599	\$ 3.88	\$ 2,324	\$ 4.30	\$ 2,576
Clamp On Planter		-	\$ 4.31	\$ -	\$ 4.77	\$ -
Partial month billings				\$ 2,401		\$ 2,637
Total Calculated at Base Rates				\$ 8,690,534		\$ 9,544,281
Correction Factor				1.000000002		1.000000002
Total After Application of Correction Factor				\$ 8,690,534		\$ 9,544,281
Fuel Clause Billings - proforma for rollin				\$ 73,931		73,931
ECR Billings - proforma for rollin				108,973		108,973
Adjustment to Reflect Year-End Customers				2,172		2,385
Adjustment to Reflect Temperature Normalization				-		-
Total				<u>\$ 8,875,611</u>		<u>\$ 9,729,571</u>
Proposed Increase						853,960
Percentage Increase						9.62%

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	KWH	Total Lights	Present Rates	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
PRIVATE OUTDOOR LIGHTING RATE P.O. LT.							
Standard (Served Overhead)							
7000 Open Bottom Mercury Vapor POL		116,441	\$ 9.52	\$	1,108,518	\$ 9.52	\$ 1,108,518.32
20000 Cobra Mercury Vapor POL*		6,272	\$ 12.35	\$	77,459	\$ 12.35	\$ 77,459.20
5800 Open Bottom HPS POL		2,459	\$ 5.77	\$	14,188	\$ 6.39	\$ 15,713.01
9500 Open Bottom HPS POL		413,241	\$ 6.26	\$	2,586,889	\$ 6.93	\$ 2,863,760.13
22000 Cobra HPS POL		18,084	\$ 11.42	\$	206,519	\$ 12.64	\$ 228,581.76
50000 Cobra HPS POL		25,806	\$ 18.60	\$	479,992	\$ 20.59	\$ 531,345.54
Directional (Served Overhead)							
9500 HPS Directional POL		127,082	\$ 7.27	\$	923,886	\$ 8.05	\$ 1,023,010.10
22000 HPS Directional POL		74,539	\$ 10.88	\$	810,984	\$ 12.04	\$ 897,449.56
50000 HSP Directional POL		92,238	\$ 15.65	\$	1,443,525	\$ 17.32	\$ 1,597,562.16
Metal Halide Commercial and Industrial Lighting							
12000 MH Directional Fixture		6,154	\$ 11.23	\$	69,109	\$ 12.43	\$ 76,494.22
12000 MH Directional Wood Pole		1,612	\$ 13.15	\$	21,198	\$ 16.66	\$ 26,855.92
12000 MH Directional Metal Pole		245	\$ 19.45	\$	4,765	\$ 24.84	\$ 6,085.80
32000 MH Directional Fixture		50,892	\$ 16.11	\$	819,870	\$ 17.83	\$ 907,404.36
32000 MH Directional Wood Pole		11,035	\$ 18.05	\$	199,182	\$ 22.06	\$ 243,432.10
32000 MH Directional Metal Pole		3,062	\$ 24.33	\$	74,498	\$ 30.24	\$ 92,594.88
107800 MH Directional Fixture		13,206	\$ 33.81	\$	446,495	\$ 37.43	\$ 494,300.58
107800 MH Directional Wood Pole		3,350	\$ 36.92	\$	123,682	\$ 41.66	\$ 139,561.00
107800 MH Directional Metal Pole		989	\$ 42.46	\$	41,993	\$ 49.84	\$ 49,291.76
12000 MH Contemporary Fixture		691	\$ 12.30	\$	8,499	\$ 13.62	\$ 9,411.42
12000 MH Contemporary Metal Pole		2,153	\$ 20.54	\$	44,223	\$ 26.03	\$ 56,042.59
32000 MH Contemporary Fixture		3,682	\$ 17.62	\$	64,877	\$ 19.51	\$ 71,835.82
32000 MH Contemporary Metal Pole		7,286	\$ 25.84	\$	188,270	\$ 31.92	\$ 232,569.12
107800 MH Contemporary Fixture		540	\$ 36.73	\$	19,834	\$ 40.66	\$ 21,956.40
107800 MH Contemporary Metal Pole		1,764	\$ 44.96	\$	79,309	\$ 53.07	\$ 93,615.48

KENTUCKY UTILITIES COMPANY
 Calculations of Proposed Rate Increase
 Based in Sales for the 12 months ended October 31,2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	KWH	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
Decorative High Pressure Sodium (Served Underground)						
4000 HPS Decorative Acorn		21	\$ 11.35	\$ 238	\$ 12.56	\$ 263.76
4000 HPS Historic Acorn		742	\$ 17.15	\$ 12,725	\$ 18.99	\$ 14,090.58
5800 HPS Decorative Acorn		420	\$ 12.25	\$ 5,145	\$ 13.56	\$ 5,695.20
5800 HPS Historic Acorn		885	\$ 17.95	\$ 15,886	\$ 19.87	\$ 17,584.95
9500 HPS Decorative Acorn		2,855	\$ 12.82	\$ 36,601	\$ 14.19	\$ 40,512.45
9500 HPS Historic Acorn		7,082	\$ 18.62	\$ 131,867	\$ 20.61	\$ 145,960.02
4000 HPS Colonial Decorative		795	\$ 7.87	\$ 6,257	\$ 8.71	\$ 6,924.45
5800 HPS Colonial Decorative		2,069	\$ 8.68	\$ 17,959	\$ 9.61	\$ 19,883.09
9500 HPS Colonial Decorative		20,569	\$ 9.16	\$ 188,412	\$ 10.14	\$ 208,569.66
5800 HPS Coach Dec POL		298	\$ 26.21	\$ 7,811	\$ 29.01	\$ 8,644.98
9500 HPS Coach Dec POL		3,340	\$ 26.67	\$ 89,078	\$ 29.52	\$ 98,596.80
5800 HPS Contemporary Decorative		511	\$ 13.88	\$ 7,093	\$ 21.45	\$ 10,960.95
9500 HPS Contemporary Decorative		3,767	\$ 16.14	\$ 60,799	\$ 21.59	\$ 81,329.53
22000 HPS Contemporary Decorative		8,276	\$ 19.65	\$ 162,623	\$ 27.38	\$ 226,596.88
50000 HPS Contemporary Decorative		10,238	\$ 25.12	\$ 257,179	\$ 30.67	\$ 313,999.46
5800 HPS Contemporary Decorative - Fixture Only					\$ 13.99	
9500 HPS Contemporary Decorative -Fixture Only					\$ 14.12	
22000 HPS Contemporary Decorative - Fixture Only					\$ 15.91	
50000 HPS Contemporary Decorative - Fixture Only					\$ 19.20	
HPS-16000 Gran Ville POL		106	\$ 44.77	\$ 4,746	\$ 49.56	\$ 5,253.36
Special Contract Lighting						
20000 MV Special Lighting		5,163	\$ 7.63	\$ 39,394	\$ 8.45	\$ 43,627.35
50000 HPS Special Lighting		1,996	\$ 9.80	\$ 19,561	\$ 10.85	\$ 21,656.60
Partial				\$ (22,770)		\$ (25,301)
Total Calculated at Base Rates				\$ 10,898,368	##	\$ 12,109,700
Correction Factor				0.999999988		0.999999988
Total After Application of Correction Factor				\$ 10,898,368		\$ 12,109,700
Fuel Clause Billings - proforma for rollin				\$ 144,094		\$ 144,094
ECR Billings - proforma for rollin				138,012		138,012
Adjustment to Reflect Year-End Customers				925,815		925,815
Adjustment to Reflect Temperature Normalization				-		-
Total				<u>\$ 12,106,289</u>		<u>\$ 13,317,621</u>
Proposed Increase						1,211,332
Percentage Increase						10.01%

Seelye Exhibit 8

Cable TV Attachment Charges

KENTUCKY UTILITIES COMPANY

Calculation Of Attachment Charges for CATV

<u>Pole Size</u>	<u>Quantity</u>	<u>Installed Cost</u>	<u>Average Installed Cost</u>
<u>Weighted Average Bare Pole Cost as of 10/31/2009</u>			
35'	93,558	\$ 17,458,914	\$ 186.61
40'	142,251	78,741,981	553.54
	<u>235,809</u>	<u>96,200,895</u>	<u>407.96</u>

Three-User Poles

40'	142,251	\$ 78,741,981	\$ 553.54
45'	63,914	48,216,502	754.40
	<u>206,165</u>	<u>126,958,484</u>	<u>615.81</u>

Two-User Pole Cost

	<u>Estimated Number of Attachments</u>	<u>Weighted Cost</u>
\$407.96 x .1224 Usage Space Factor = \$ 49.93		
\$ 49.93 x .1884 Annual Carrying Charge = \$ 9.41	30,517	\$ 287,041

Three-User Pole Cost

\$615.81 x .0759 Usage Space Factor = \$46.74		
\$ 46.74 x .1884 Annual Carrying Charge = \$8.80	118,345	1,041,948

<u>Weighted Total</u>	<u>148,862</u>	<u>\$ 1,328,990</u>
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<u>Weighted Average Monthly Cost</u>	<u>8.93</u>
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KENTUCKY UTILITIES COMPANY

Calculation Of Annual Carrying Charge

Proposed Rate of Return	8.32%
Depreciation - Sinking Fund	0.54%
Income Tax (1)	3.63%
Property Tax and Insurance	0.22%
Operation and Maintenance (Page 3)	6.13%
Total	18.84%

(1) Derived from rates of equity capital

	Capitalization Ratio	Annual Rate	Composite Rate
Common	53.85%	11.50%	6.19%
Preferred	0.00%	0.00%	0.00%
Total Equity	53.85%		6.19%
Debt	46.15%	4.61%	2.13%
Total Capitalization	100.00%		8.32%

Composite Federal and State Income Taxes rate = 36.93%

Income Tax = $(0.3693 / (1 - 0.3693)) \times 0.0619 = 3.63\%$

KENTUCKY UTILITIES COMPANY

Operation and Maintenance Expenses for
the 12 Months Ended October 31, 2009

(1) Labor Charged to 593001- Maint of Poles, Towers and Fixtures Subaccount - Tree Trimming	\$225,691 <u>635,116</u>	\$860,808
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Total Labor \$71,018,516

Total Administrative and General Expenses \$77,056,654

Assignment of a Portion of A & G Expenses to Poles

$(\$860,808 / \$71,018,516) \times \$77,056,654 = \$933,995$

Expenses Assigned to Poles

Maintenance of Poles, Towers, and Fixtures Subaccount 593001	\$	342,914
Tree Trimming of Electric Distribution Routes 593004		12,689,424
A & G Expenses Assigned to Poles		<u>\$933,995</u>
Total	\$	<u>13,966,333</u>

Adder to Annual Carrying Charges for O & M Expenses

<u>\$ 13,966,333</u>	Expenses Assigned to Poles	=	
227,809,902	Plant in Service - Account 364		6.13%

Seelye Exhibit 9

Excess Facilities Charge Cost Support

Kentucky Utilities
Excess Facilities Charges

	Assuming Customer Does Not Make Up-Front Payment to Cover Original Cost	Assuming Customer Makes Up-Front Payment to Cover Original Cost
1 Present Value of Replacement Plant as a Percentage of Original Cost	21.77	21.77
2 Original Cost Value	100	-
3 Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	121.77	21.77
4 Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.00860	0.00860
5 Applicable Carrying Charge Charge Percentage (Lines 3 x 5)	1.05%	0.19%
6 O&M Percentage	0.56%	0.56%
7 Total Excess Facilities Charge	1.61%	0.75%

Kentucky Utilities

Present Value of Replacement Plant as a Percentage of Original Cost

Year (1)	30 Year R2 Iowa Curve Percent Surviving (2)	Annual Replacement Percentage (3)	Cumulative Replacement Percentage (4)	Cost Escalation Factor at a 3.00% Inflation Factor (5)	Nominal Replacement Cost (6)	Present Value Factor at a 7.00% Discount Rate (7)	Present Value of Annual Replacement Cost (8)	Cumulative Present Value of Annual Replaced Cost (9)
					(3) x (5)		(6) x (7)	
0	100.0000							
1	99.6710	0.3290	0.3290	1.0300	0.3389	0.9346	0.3167	0.3167
2	99.3034	0.3676	0.6966	1.0609	0.3900	0.8734	0.3406	0.6573
3	98.8936	0.4098	1.1064	1.0927	0.4478	0.8163	0.3655	1.0229
4	98.4380	0.4556	1.5620	1.1255	0.5128	0.7629	0.3912	1.4141
5	97.9327	0.5053	2.0673	1.1593	0.5858	0.7130	0.4177	1.8317
6	97.3737	0.5590	2.6263	1.1941	0.6675	0.6663	0.4448	2.2765
7	96.7565	0.6172	3.2435	1.2299	0.7591	0.6227	0.4727	2.7492
8	96.0767	0.6798	3.9233	1.2668	0.8612	0.5820	0.5012	3.2504
9	95.3294	0.7473	4.6706	1.3048	0.9751	0.5439	0.5304	3.7808
10	94.5095	0.8199	5.4905	1.3439	1.1019	0.5083	0.5601	4.3409
11	93.6118	0.8977	6.3882	1.3842	1.2426	0.4751	0.5904	4.9313
12	92.6306	0.9812	7.3694	1.4258	1.3990	0.4440	0.6212	5.5524
13	91.5602	1.0704	8.4398	1.4685	1.5719	0.4150	0.6523	6.2047
14	90.3943	1.1659	9.6057	1.5126	1.7635	0.3878	0.6839	6.8886
15	89.1267	1.2676	10.8733	1.5580	1.9749	0.3624	0.7158	7.6044
16	87.7508	1.3759	12.2492	1.6047	2.2079	0.3387	0.7479	8.3523
17	86.2598	1.4910	13.7402	1.6528	2.4644	0.3166	0.7802	9.1325
18	84.6471	1.6127	15.3529	1.7024	2.7455	0.2959	0.8123	9.9448
19	82.9057	1.7414	17.0943	1.7535	3.0536	0.2765	0.8443	10.7891
20	81.0292	1.8765	18.9708	1.8061	3.3892	0.2584	0.8758	11.6649
21	79.0113	2.0179	20.9887	1.8603	3.7539	0.2415	0.9066	12.5716
22	76.8463	2.1650	23.1537	1.9161	4.1484	0.2257	0.9363	13.5079
23	74.5295	2.3168	25.4705	1.9736	4.5724	0.2109	0.9645	14.4724
24	72.0573	2.4722	27.9427	2.0328	5.0255	0.1971	0.9908	15.4632
25	69.4278	2.6295	30.5722	2.0938	5.5056	0.1842	1.0144	16.4776
26	66.6411	2.7867	33.3589	2.1566	6.0098	0.1722	1.0349	17.5124
27	63.7000	2.9411	36.3000	2.2213	6.5330	0.1609	1.0514	18.5638
28	60.6101	3.0899	39.3899	2.2879	7.0695	0.1504	1.0633	19.6271
29	57.3808	3.2293	42.6192	2.3566	7.6101	0.1406	1.0697	20.6968
30	54.0251	3.3557	45.9749	2.4273	8.1452	0.1314	1.0700	21.7668

Present Value of Replacement Plant as a Percentage of Original Cost

21.7668

Kentucky Utilities

Levelized Carrying Charge Analysis

Capital Structure:

	Percent	Rate	Weighted COC	Tax Rate	Adjusted Rate
Debt	46.15%	4.61%	2.128%	37.60%	1.33%
Preferred Equity	0.00%	0.00%	0.000%		0.00%
Common Equity	53.85%	11.50%	6.193%		6.19%
			8.320%		7.52%

Tax Depreciation Table (MACRS)

	5	10	15	20
1	20.000%	10.000%	5.000%	3.750%
2	32.000%	18.000%	9.500%	7.219%
3	19.200%	14.400%	8.550%	6.677%
4	11.520%	11.520%	7.700%	6.177%
5	11.520%	9.220%	6.930%	5.713%
6	0.000%	7.370%	6.230%	5.285%
7	0.000%	6.550%	5.900%	4.888%
8	0.000%	6.550%	5.900%	4.522%
9	0.000%	6.560%	5.910%	4.462%
10	0.000%	6.550%	5.900%	4.461%
11	0.000%	0.000%	5.910%	4.462%
12	0.000%	0.000%	5.900%	4.461%
13	0.000%	0.000%	5.910%	4.462%
14	0.000%	0.000%	5.900%	4.461%
15	0.000%	0.000%	5.910%	4.462%
16	0.000%	0.000%	2.950%	4.461%
17	0.000%	0.000%	0.000%	4.462%
18	0.000%	0.000%	0.000%	4.461%
19	0.000%	0.000%	0.000%	4.462%
20	0.000%	0.000%	0.000%	4.461%
21	0.000%	0.000%	0.000%	2.231%
22	0.000%	0.000%	0.000%	0.000%
23	0.000%	0.000%	0.000%	0.000%
24	0.000%	0.000%	0.000%	0.000%
25	0.000%	0.000%	0.000%	0.000%
26	0.000%	0.000%	0.000%	0.000%
27	0.000%	0.000%	0.000%	0.000%
28	0.000%	0.000%	0.000%	0.000%
29	0.000%	0.000%	0.000%	0.000%
30	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%

Kentucky Utilities

Levelized Carrying Charge Analysis

Assumptions:

Investment	\$	1,000
Book Life		30
Tax Life		20
Composite Tax Rate		37.6028%
Property Tax Rate		0.00%
Levelized Revenue Requirement Years		35
O&M as Percent of Investment		0.00%

Results:

Present Value Revenue Requirement	\$	1,164
Levelized Revenue Requirement		\$103
Levelized Carrying Charge Rate		10.31%
Level of Investment that can be Supported by		9.70 Times Net Revenue

Year	Investment	Book Depreciation	Residual Plant	Tax Depreciation	Residual Plant	Deferred Income Tax	Accumulated Deferred Income Tax
0	\$ 1,000						
1		33	967	38	963	2	2
2		33	933	72	890	15	16
3		33	900	67	824	13	29
4		33	867	62	762	11	39
5		33	833	57	705	9	48
6		33	800	53	652	7	56
7		33	767	49	603	6	62
8		33	733	45	558	4	66
9		33	700	45	513	4	70
10		33	667	45	468	4	75
11		33	633	45	424	4	79
12		33	600	45	379	4	83
13		33	567	45	335	4	87
14		33	533	45	290	4	92
15		33	500	45	245	4	96
16		33	467	45	201	4	100
17		33	433	45	156	4	104
18		33	400	45	112	4	108
19		33	367	45	67	4	113
20		33	333	45	22	4	117
21		33	300	22	(0)	(4)	113
22		33	267	-	(0)	(13)	100
23		33	233	-	(0)	(13)	88
24		33	200	-	(0)	(13)	75
25		33	167	-	(0)	(13)	63
26		33	133	-	(0)	(13)	50
27		33	100	-	(0)	(13)	38
28		33	67	-	(0)	(13)	25
29		33	33	-	(0)	(13)	13
30		33	(0)	-	(0)	(13)	-

Kentucky Utilities

Levelized Carrying Charge Analysis

Assumptions:		\$	1,000
Investment			30
Book Life			20
Tax Life			37.6028%
Composite Tax Rate			0.00%
Property Tax Rate			35
Levelized Revenue Requirement Years			0.00%
O&M as Percent of Investment			

Results:		\$	1,164
Present Value Revenue Requirement			\$103
Levelized Revenue Requirement			10.31%
Levelized Carrying Charge Rate			9.70 Times Net Revenue
Level of Investment that can be Supported by Revenue			

Year	Rate Base	Interest	Equity	Income Taxes	Annual Revenue Requirement	Present Value Interest Factor	Present Value Revenue Requirement
0	\$ -	-	\$ -	-	-	1.000000	\$ -
1	965	21	60	36	150	0.852277	138
2	917	20	57	34	144	0.786812	123
3	871	19	54	33	138	0.726375	109
4	827	18	51	31	133	0.670581	97
5	785	17	49	29	128	0.619073	86
6	744	16	46	28	123	0.571521	76
7	705	15	44	26	118	0.527621	68
8	667	14	41	25	114	0.487094	60
9	630	13	39	24	109	0.449679	53
10	592	13	37	22	105	0.415139	47
11	555	12	34	21	100	0.383251	42
12	517	11	32	19	96	0.353813	37
13	479	10	30	18	91	0.326636	32
14	442	9	27	16	87	0.301547	28
15	404	9	25	15	82	0.278384	25
16	367	8	23	14	78	0.257001	22
17	329	7	20	12	73	0.237260	19
18	292	6	18	11	68	0.219036	16
19	254	5	16	9	64	0.202211	14
20	216	5	13	8	59	0.186679	12
21	187	4	12	7	56	0.172340	10
22	166	4	10	6	53	0.159102	9
23	146	3	9	5	51	0.146881	8
24	125	3	8	5	48	0.135599	7
25	104	2	6	4	46	0.125184	6
26	83	2	5	3	43	0.115568	5
27	62	1	4	2	41	0.106691	5
28	42	1	3	2	38	0.098496	4
29	21	0	1	1	36	0.090930	3
30	(0)	(0)	(0)	(0)	33		\$ 1,164

Seelye Exhibit 10

Meter Relay Pulse Charge
Cost Support

Kentucky Utilities

Meter Pulse Charge

1	Present Value of Replacement Plant as a Percentage of Original Cost		38.55
2	Original Cost Basis (100)		100
3	Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost		138.55
4	Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)		0.02081
5	Applicable Carrying Charge Charge Percentage (Lines 3 x 5)		2.88%
6	O&M Percentage		0.36%
7	Distribution O&M	\$ 55,764,529	
8	Distribution Plant in Service	\$ 1,277,947,757	
9	Total Monthly Revenue Requirement as Percentage of Original Cost		3.25%
10	Installed Cost of Meter Pulse Equipment		554.65
11	Monthly Charge	\$	18.01

Kentucky Utilities

Present Value of Replacement Plant as a Percentage of Original Cost

Year (1)	5-Year R3 Iowa Curve Percent Surviving (2)	Annual Replacement Percentage (3)	Cumulative Replacement Percentage (4)	Cost Escalation Factor at a 3.00% Inflation Factor (5)	Nominal Replacement Cost (6)	Present Value Factor at a 7.00% Discount Rate (7)	Present Value of Annual Replacement Cost (8)	Cumulative Present Value of Annual Replaced Cost (9)
					(3) x (5)		(6) x (7)	
0	100.0000							
1	99.2989	0.7011	0.7011	1.0300	0.7222	0.9346	0.6749	0.6749
2	96.8953	2.4035	3.1047	1.0609	2.5499	0.8734	2.2272	2.9021
3	90.7990	6.0963	9.2010	1.0927	6.6616	0.8163	5.4379	8.3400
4	78.0273	12.7718	21.9727	1.1255	14.3747	0.7629	10.9664	19.3064
5	54.7415	23.2857	45.2585	1.1593	26.9946	0.7130	19.2468	38.5531

Present Value of Replacement Plant as a Percentage of Original Cost

38.5531

Kentucky Utilities

Levelized Carrying Charge Analysis

Capital Structure:

	Amount	Percent	Rate	Weighted COC	Tax Rate	Adjusted Rate
Debt	\$ 1,529,999	46.15%	4.61%	2.128%	36.93%	1.34%
Preferred Equity	-	0.00%	0.00%	0.000%		0.00%
Common Equity	1,743,493	53.85%	11.50%	6.193%		6.19%
\$	3,273,492			8.320%		7.53%

Tax Depreciation Table (MACRS)

	5	10	15	20
1	20.000%	10.000%	5.000%	3.750%
2	32.000%	18.000%	9.500%	7.219%
3	19.200%	14.400%	8.550%	6.677%
4	11.520%	11.520%	7.700%	6.177%
5	11.520%	9.220%	6.930%	5.713%
6	5.760%	7.370%	6.230%	5.285%
7	0.000%	6.550%	5.900%	4.888%
8	0.000%	6.550%	5.900%	4.522%
9	0.000%	6.560%	5.910%	4.462%
10	0.000%	6.550%	5.900%	4.461%
11	0.000%	0.000%	5.910%	4.462%
12	0.000%	0.000%	5.900%	4.461%
13	0.000%	0.000%	5.910%	4.462%
14	0.000%	0.000%	5.900%	4.461%
15	0.000%	0.000%	5.910%	4.462%
16	0.000%	0.000%	2.950%	4.461%
17	0.000%	0.000%	0.000%	4.462%
18	0.000%	0.000%	0.000%	4.461%
19	0.000%	0.000%	0.000%	4.462%
20	0.000%	0.000%	0.000%	4.461%
21	0.000%	0.000%	0.000%	2.231%
22	0.000%	0.000%	0.000%	0.000%
23	0.000%	0.000%	0.000%	0.000%
24	0.000%	0.000%	0.000%	0.000%
25	0.000%	0.000%	0.000%	0.000%
26	0.000%	0.000%	0.000%	0.000%
27	0.000%	0.000%	0.000%	0.000%
28	0.000%	0.000%	0.000%	0.000%
29	0.000%	0.000%	0.000%	0.000%
30	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%

Kentucky Utilities
Levelized Carrying Charge Analysis

Assumptions:

Investment	\$	1,000
Book Life		5
Tax Life		5
Composite Tax Rate		36.93%
Property Tax Rate		0.00%
Levelized Revenue Requirement Years		5
O&M as Percent of Investment		0.00%

Results:

Present Value Revenue Requirement	\$	989
Levelized Revenue Requirement		\$250
Levelized Carrying Charge Rate		24.97%
Level of Investment that can be Supported by		4.01 Times Net Revenue

Year	Investment	Book Depreciation	Residual Plant	Tax Depreciation	Residual Plant	Deferred Income Tax	Accumulated Deferred Income Tax
0	\$ 1,000						
1		200	800	200	800	-	-
2		200	600	320	480	44	44
3		200	400	192	288	(3)	41
4		200	200	115	173	(31)	10
5		200	-	115	58	(31)	(21)
6		-	-	58	-	21	-

Kentucky Utilities
Levelized Carrying Charge Analysis

Assumptions:

Investment	\$	1,000
Book Life		5
Tax Life		5
Composite Tax Rate		36.93%
Property Tax Rate		0.00%
Levelized Revenue Requirement Years		5
O&M as Percent of Investment		0.00%

Results:

Present Value Revenue Requirement	\$	989
Levelized Revenue Requirement		\$250
Levelized Carrying Charge Rate		24.97%
Level of Investment that can be Supported by Revenue		4.01 Times Net Revenue

Year	Rate Base	Interest	Equity	Income Taxes	Annual Revenue Requirement	Present Value Interest Factor	Present Value Revenue Requirement
0	\$ -	-	\$ -	-	\$ -	1.000000	\$ -
1	800	17	50	29	296	0.923188	273
2	556	12	34	20	266	0.852277	227
3	359	8	22	13	243	0.786812	191
4	190	4	12	7	223	0.726375	162
5	21	0	1	1	203	0.670581	136
6	-	-	-	-	-	0.619073	-
							\$ 989

Seelye Exhibit 11

Customer Deposit Requirements

Kentucky Utilities Company
Customer Deposit Requirements

Residential Electric -- Rate RS

(1) Proposed Revenue	\$	492,642,976
(2) Customer Months		5,019,241
(3) Residential Deposit Requirement [(1) / (2)] * 2 months	\$	196
(4) Proposed Deposit Requirement	\$	160

General Service -- Rate GS

(5) Proposed Revenue	\$	179,366,989
(6) Customer Months		950,552
(7) General Service Deposit Requirement [(5) / (6)] * 2 months	\$	377
(8) Proposed Deposit Requirement	\$	220

Seelye Exhibit 12

Temperature Normalization Bandwidth

Kentucky Utilities Company
 LEX (30 year normals 1979-2008)
 Degree days are based on 65 degrees

Month	Average		Standard Deviation		1 σ Bandwidth		Test Year Actual Values		Outside Bandwidth	Departure from Bandwidth Boundary
	HDD	CDD	HDD	CDD	Lower	Upper				
Jan	990	0	160	0	830	1150	Jan_2009	1126	FALSE	
Feb	804	0	124	0	680	928	Feb_2009	757	FALSE	
Mar	610	3	97	7	513	707	Mar_2009	521	FALSE	
Apr	314	19	75	17	239	389	Apr_2009	316	FALSE	
May	107	88	57	53	35	141	May_2009	89	FALSE	
Jun	10	243	10	55	188	298	Jun_2009	276	FALSE	
Jul	0	361	0	64	297	425	Jul_2009	227	TRUE	70 cooler than normal, adjust sales up
Aug	2	332	4	80	252	412	Aug_2009	266	FALSE	
Sep	49	151	27	56	95	207	Sep_2009	136	FALSE	
Oct	269	28	73	22	196	342	Oct_2009	363	TRUE	-21 cooler than normal, adjust sales down
Nov	561	1	103	2	458	664	Nov_2008	658	FALSE	
Dec	882	0	157	1	725	1039	Dec_2008	899	FALSE	

Seelye Exhibit 13

Temperature Normalization Coefficients

Kentucky Utilities Company
Regression Coefficients and Statistics

Year	Month	Company Description	Class	HDD65	CDD65	R-sq	T-stat
2008	11	KU Residential	1	450816	0	0.959	13.0
2008	12	KU Residential	1	451601	0	0.936	18.2
2009	1	KU Residential	1	480663	0	0.842	8.5
2009	2	KU Residential	1	458410	0	0.920	16.9
2009	3	KU Residential	1	392701	0	0.897	10.1
2009	4	KU Residential	1	168895	0	0.560	4.4
2009	5	KU Residential	1	0	565581	0.912	11.6
2009	6	KU Residential	1	0	597251	0.632	6.8
2009	7	KU Residential	1	0	569713	0.872	14.1
2009	8	KU Residential	1	0	627296	0.917	17.4
2009	9	KU Residential	1	0	517094	0.853	7.4
2009	10	KU Residential	1	147930	0	0.740	3.9
2008	11	KU General Service	100	3331	0	0.669	0.2
2008	12	KU General Service	100	41713	0	0.799	6.7
2009	1	KU General Service	100	36726	0	0.814	3.4
2009	2	KU General Service	100	32540	0	0.879	5.6
2009	3	KU General Service	100	29881	0	0.895	4.5
2009	4	KU General Service	100	14748	0	0.864	2.3
2009	5	KU General Service	100	0	135036	0.822	6.4
2009	6	KU General Service	100	0	64296	0.873	6.5
2009	7	KU General Service	100	0	54330	0.852	3.2
2009	8	KU General Service	100	0	78435	0.951	8.4
2009	9	KU General Service	100	0	76145	0.847	3.0
2009	10	KU General Service	100	12973	0	0.932	2.4
2008	11	KU AES	140	7899	0	0.887	8.0
2008	12	KU AES	140	6890	0	0.794	7.2
2009	1	KU AES	140	9442	0	0.888	9.8
2009	2	KU AES	140	8687	0	0.911	12.0
2009	3	KU AES	140	7088	0	0.923	11.5
2009	4	KU AES	140	3080	0	0.844	4.4
2009	5	KU AES	140	0	4930	0.979	7.2
2009	6	KU AES	140	0	4986	0.754	5.6
2009	7	KU AES	140	0	4331	0.830	3.9
2009	8	KU AES	140	0	5354	0.958	5.7
2009	9	KU AES	140	0	5433	0.976	5.4
2009	10	KU AES	140	4651	0	0.797	3.3
2008	11	KU TOD-Secondary	200	-525	0	0.507	-1.2
2008	12	KU TOD-Secondary	200	-201	0	0.830	-0.9
2009	1	KU TOD-Secondary	200	-98	0	0.645	-0.2
2009	2	KU TOD-Secondary	200	-674	0	0.753	-2.5
2009	3	KU TOD-Secondary	200	-850	0	0.719	-5.2
2009	4	KU TOD-Secondary	200	-1780	0	0.837	-7.1
2009	5	KU TOD-Secondary	200	0	7103	0.729	6.0
2009	6	KU TOD-Secondary	200	0	2880	0.570	3.3
2009	7	KU TOD-Secondary	200	0	5003	0.910	6.5
2009	8	KU TOD-Secondary	200	0	5868	0.927	18.3

Kentucky Utilities Company
Regression Coefficients and Statistics

Year	Month	Company Description	Class	HDD65	CDD65	R-sq	T-stat	
2009	9	KU	TOD-Secondary	200	0	6229	0.831	6.4
2009	10	KU	TOD-Secondary	200	0	0		
2008	11	KU	TOD-Primary	210	0	0		
2008	12	KU	TOD-Primary	210	0	0		
2009	1	KU	TOD-Primary	210	0	0		
2009	2	KU	TOD-Primary	210	0	0		
2009	3	KU	TOD-Primary	210	0	0		
2009	4	KU	TOD-Primary	210	0	0		
2009	5	KU	TOD-Primary	210	0	0		
2009	6	KU	TOD-Primary	210	0	0		
2009	7	KU	TOD-Primary	210	0	0		
2009	8	KU	TOD-Primary	210	0	0		
2009	9	KU	TOD-Primary	210	0	0		
2009	10	KU	TOD-Primary	210	0	0		
2008	11	KU	PS-Secondary	300	0	0		
2008	12	KU	PS-Secondary	300	0	0		
2009	1	KU	PS-Secondary	300	0	0		
2009	2	KU	PS-Secondary	300	0	0		
2009	3	KU	PS-Secondary	300	0	0		
2009	4	KU	PS-Secondary	300	0	0		
2009	5	KU	PS-Secondary	300	0	107259	0.932	6.2
2009	6	KU	PS-Secondary	300	0	85164	0.884	5.7
2009	7	KU	PS-Secondary	300	0	101971	0.888	4.0
2009	8	KU	PS-Secondary	300	0	101242	0.971	12.9
2009	9	KU	PS-Secondary	300	0	110276	0.926	4.6
2009	10	KU	PS-Secondary	300	0	0		
2008	11	KU	PS-Primary	320	0	0		
2008	12	KU	PS-Primary	320	0	0		
2009	1	KU	PS-Primary	320	0	0		
2009	2	KU	PS-Primary	320	0	0		
2009	3	KU	PS-Primary	320	0	0		
2009	4	KU	PS-Primary	320	0	0		
2009	5	KU	PS-Primary	320	0	0		
2009	6	KU	PS-Primary	320	0	28676	0.902	3.5
2009	7	KU	PS-Primary	320	0	39409	0.841	2.5
2009	8	KU	PS-Primary	320	0	29411	0.951	4.8
2009	9	KU	PS-Primary	320	0	38691	0.792	1.5
2009	10	KU	PS-Primary	320	0	0		
2008	11	KU	Large TOD	420	0	0		
2008	12	KU	Large TOD	420	0	0		
2009	1	KU	Large TOD	420	0	0		
2009	2	KU	Large TOD	420	0	0		
2009	3	KU	Large TOD	420	0	0		
2009	4	KU	Large TOD	420	0	0		
2009	5	KU	Large TOD	420	0	0		
2009	6	KU	Large TOD	420	0	0		

Kentucky Utilities Company
 Regression Coefficients and Statistics

Year	Month	Company Description	Class	HDD65	CDD65	R-sq	T-stat
2009	7	KU Large TOD	420	0	0		
2009	8	KU Large TOD	420	0	0		
2009	9	KU Large TOD	420	0	0		
2009	10	KU Large TOD	420	0	0		
2008	11	KU RTS	600	0	0		
2008	12	KU RTS	600	0	0		
2009	1	KU RTS	600	0	0		
2009	2	KU RTS	600	0	0		
2009	3	KU RTS	600	0	0		
2009	4	KU RTS	600	0	0		
2009	5	KU RTS	600	0	0		
2009	6	KU RTS	600	0	0		
2009	7	KU RTS	600	0	0		
2009	8	KU RTS	600	0	0		
2009	9	KU RTS	600	0	0		
2009	10	KU RTS	600	0	0		
2008	11	KU Ind Serv - Trans	620	0	0		
2008	12	KU Ind Serv - Trans	620	0	0		
2009	1	KU Ind Serv - Trans	620	0	0		
2009	2	KU Ind Serv - Trans	620	0	0		
2009	3	KU Ind Serv - Trans	620	0	0		
2009	4	KU Ind Serv - Trans	620	0	0		
2009	5	KU Ind Serv - Trans	620	0	0		
2009	6	KU Ind Serv - Trans	620	0	0		
2009	7	KU Ind Serv - Trans	620	0	0		
2009	8	KU Ind Serv - Trans	620	0	0		
2009	9	KU Ind Serv - Trans	620	0	0		
2009	10	KU Ind Serv - Trans	620	0	0		

Seelye Exhibit 14

Temperature Normalization
kWh Adjustments

Kentucky Utilities Company
kWh Adjustments

Year	Month	Company	Description	Class	Adjustment (MWh)	Adjustment (MWh)
2008	11	KU	Residential	1	0	0
2008	12	KU	Residential	1	0	0
2009	1	KU	Residential	1	0	0
2009	2	KU	Residential	1	0	0
2009	3	KU	Residential	1	0	0
2009	4	KU	Residential	1	0	0
2009	5	KU	Residential	1	0	0
2009	6	KU	Residential	1	0	0
2009	7	KU	Residential	1	0	39880
2009	8	KU	Residential	1	0	0
2009	9	KU	Residential	1	0	0
2009	10	KU	Residential	1	-3107	0
2008	11	KU	General Service	100	0	0
2008	12	KU	General Service	100	0	0
2009	1	KU	General Service	100	0	0
2009	2	KU	General Service	100	0	0
2009	3	KU	General Service	100	0	0
2009	4	KU	General Service	100	0	0
2009	5	KU	General Service	100	0	0
2009	6	KU	General Service	100	0	0
2009	7	KU	General Service	100	0	3803
2009	8	KU	General Service	100	0	0
2009	9	KU	General Service	100	0	0
2009	10	KU	General Service	100	-272	0
2008	11	KU	AES	140	0	0
2008	12	KU	AES	140	0	0
2009	1	KU	AES	140	0	0
2009	2	KU	AES	140	0	0
2009	3	KU	AES	140	0	0
2009	4	KU	AES	140	0	0
2009	5	KU	AES	140	0	0
2009	6	KU	AES	140	0	0
2009	7	KU	AES	140	0	303
2009	8	KU	AES	140	0	0
2009	9	KU	AES	140	0	0
2009	10	KU	AES	140	-98	0
2008	11	KU	TOD-Secondary	200	0	0
2008	12	KU	TOD-Secondary	200	0	0
2009	1	KU	TOD-Secondary	200	0	0
2009	2	KU	TOD-Secondary	200	0	0
2009	3	KU	TOD-Secondary	200	0	0
2009	4	KU	TOD-Secondary	200	0	0
2009	5	KU	TOD-Secondary	200	0	0
2009	6	KU	TOD-Secondary	200	0	0
2009	7	KU	TOD-Secondary	200	0	350
2009	8	KU	TOD-Secondary	200	0	0
2009	9	KU	TOD-Secondary	200	0	0
2009	10	KU	TOD-Secondary	200	not weather sensitive in winter months	

Kentucky Utilities Company
kWh Adjustments

Year	Month	Company Description	Class	Adjustment (MWh)	Adjustment (MWh)
2008	11	KU	TOD-Primary	210	
2008	12	KU	TOD-Primary	210	
2009	1	KU	TOD-Primary	210	
2009	2	KU	TOD-Primary	210	
2009	3	KU	TOD-Primary	210	
2009	4	KU	TOD-Primary	210	
2009	5	KU	TOD-Primary	210	
2009	6	KU	TOD-Primary	210	
2009	7	KU	TOD-Primary	210	
2009	8	KU	TOD-Primary	210	
2009	9	KU	TOD-Primary	210	
2009	10	KU	TOD-Primary	210	
2008	11	KU	PS-Secondary	300	not weather sensitive in winter months
2008	12	KU	PS-Secondary	300	not weather sensitive in winter months
2009	1	KU	PS-Secondary	300	not weather sensitive in winter months
2009	2	KU	PS-Secondary	300	not weather sensitive in winter months
2009	3	KU	PS-Secondary	300	not weather sensitive in winter months
2009	4	KU	PS-Secondary	300	not weather sensitive in winter months
2009	5	KU	PS-Secondary	300	0 0
2009	6	KU	PS-Secondary	300	0 0
2009	7	KU	PS-Secondary	300	0 7138
2009	8	KU	PS-Secondary	300	0 0
2009	9	KU	PS-Secondary	300	0 0
2009	10	KU	PS-Secondary	300	not weather sensitive in winter months
2008	11	KU	PS-Primary	320	not weather sensitive in winter months
2008	12	KU	PS-Primary	320	not weather sensitive in winter months
2009	1	KU	PS-Primary	320	not weather sensitive in winter months
2009	2	KU	PS-Primary	320	not weather sensitive in winter months
2009	3	KU	PS-Primary	320	not weather sensitive in winter months
2009	4	KU	PS-Primary	320	not weather sensitive in winter months
2009	5	KU	PS-Primary	320	not weather sensitive in winter months
2009	6	KU	PS-Primary	320	0 0
2009	7	KU	PS-Primary	320	0 2759
2009	8	KU	PS-Primary	320	0 0
2009	9	KU	PS-Primary	320	0 0
2009	10	KU	PS-Primary	320	not weather sensitive in winter months
2008	11	KU	Large TOD	420	
2008	12	KU	Large TOD	420	
2009	1	KU	Large TOD	420	
2009	2	KU	Large TOD	420	
2009	3	KU	Large TOD	420	
2009	4	KU	Large TOD	420	
2009	5	KU	Large TOD	420	
2009	6	KU	Large TOD	420	
2009	7	KU	Large TOD	420	
2009	8	KU	Large TOD	420	
2009	9	KU	Large TOD	420	
2009	10	KU	Large TOD	420	

Kentucky Utilities Company
 kWh Adjustments

Year	Month	Company	Description	Class	Adjustment (MWh)	Adjustment (MWh)
2008	11	KU	RTS		600	
2008	12	KU	RTS		600	
2009	1	KU	RTS		600	
2009	2	KU	RTS		600	
2009	3	KU	RTS		600	
2009	4	KU	RTS		600	
2009	5	KU	RTS		600	
2009	6	KU	RTS		600	
2009	7	KU	RTS		600	
2009	8	KU	RTS		600	
2009	9	KU	RTS		600	
2009	10	KU	RTS		600	
2008	11	KU	Ind Serv - Trans		620	
2008	12	KU	Ind Serv - Trans		620	
2009	1	KU	Ind Serv - Trans		620	
2009	2	KU	Ind Serv - Trans		620	
2009	3	KU	Ind Serv - Trans		620	
2009	4	KU	Ind Serv - Trans		620	
2009	5	KU	Ind Serv - Trans		620	
2009	6	KU	Ind Serv - Trans		620	
2009	7	KU	Ind Serv - Trans		620	
2009	8	KU	Ind Serv - Trans		620	
2009	9	KU	Ind Serv - Trans		620	
2009	10	KU	Ind Serv - Trans		620	

Seelye Exhibit 15

Temperature Normalization Revenue and Expense Adjustments

KENTUCKY UTILITIES COMPANY
Adjustment to Reflect Weather Normalized Electric Sales Margins
12 Months Ended October 31, 2009

HDD65 AND CDD65	(1) kiloWatt-Hour Adjustment to Usage	(2) Energy Rate	(3) Revenue Adjustment	(4) Revenue Adjustment
			(2) * (1)	(3)
Residential Rate RS	36,773,000	0.06425	\$ 2,362,665	\$ 2,362,665
General Service Rate GS	3,531,000	0.07485	\$ 264,295	\$ 264,295
All Electric School AES	205,000	0.06173	\$ 12,655	\$ 12,655
Power Service PS	9,897,000		\$ 335,112	\$ 335,112
Secondary	7,138,000	0.03386	\$ 241,693	
Primary	2,759,000	0.03386	\$ 93,420	
Time-of-Day Service TOD	350,000		\$ 11,851	\$ 11,851
Secondary	350,000	0.03386	\$ 11,851	
Primary	-	0.03386	\$ -	
Large Time-of-Day Service LTOD	-	0.03386	\$ -	\$ -
Retail Transmission Service RTS	-	0.03386	\$ -	\$ -
Industrial Service IS	-		\$ -	\$ -
Primary	-	0.03386	\$ -	
Transmission	-	0.02930	\$ -	
Total	50,756,000		\$ 2,986,579	\$ 2,986,579
Expenses (variable only)	50,756,000	0.02935	\$ 1,489,506	<u>\$ 1,489,506</u>
ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES				<u><u>\$ 1,497,073</u></u>

NOTES: Seasonal Adjustments with Monthly Banding

Kentucky Utilities

Base Fuel Cost and Variable O&M Expenses

12 Months Ended October 31, 2009

Acct	Description	Test-Year Expenses
512	Maintenance of Boiler Plant	28,049,838
513	Maintenance of Electric Plant	9,932,918
514	Maintenance of Misc Steam Plant	1,268,543
544	Maintenance of Electric Plant - Hydro	85,854
545	Maintenance of Misc Hydro Plant	5,088
558	Duplicate Charge	-
	Total Variable Prod Expenses	39,342,241
	Total Sales	21,779,331,841
	Variable O&M Expenses per kWh	0.00181
	FAC Base	0.02754
	Total	0.02935

Seelye Exhibit 16

Year-End
Customer Adjustment

KENTUCKY UTILITIES COMPANY

Adjustment to Reflect Year End Number of Customers

12 Months Ended October 31, 2009

	Avg. Number of Customers 13 months Ended 31-Oct-09	Number of Customers Served at 31-Oct-09	Year-End Over/(Under) Average (Col. 2 - 1)	Actual kWh (4)	Average kWh per Customer (Col. 4 / 1)	Year-End kWh Adjustment (Col. 3 x 5)	Current Rates Net Revenues (Base Rates + FAC)	Average Revenue per kWh (8)	Revenue Adjustment (9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
Residential Rate - RS	424,061	420,100	(3,961)	6,171,949,620	14,554	(57,648,394)	399,498,232 \$	0.0647	(3,729,851)
General Service - GS	73,120	79,637	6,517	1,817,358,411	24,854	161,973,518	137,525,552 \$	0.0757	12,261,395
Secondary									
Primary									
All Electric Schools - AES	296	292	(4)	130,386,993	440.497	(1,761,988)	7,667,003 \$	0.0588	(103,605)
Power Service Rate - PS							\$		
Secondary	8,271	8,224	(47)	3,389,538,488	409,810	(19,261,070)	200,820,415 \$	0.0592	(1,140,255)
Primary	437	415	(22)	1,536,781,082	3,516.662	(77,366,564)	83,975,382 \$	0.0546	(4,224,214)
Time of Day Service									
TOD - Secondary	54	49	(5)	197,658,712	3,660.347	(18,301,735)	10,060,311 \$	0.0509	(931,558)
TOD - Primary	14	22	8	63,699,840	4,549.989	36,399,912	3,951,277 \$	0.0620	2,256,795
Large Time of Day	41	42	1	720,721,277	17,578.568	17,578,568	35,864,742 \$	0.0498	875,413
Retail Transmission Service	30	32	2	1,068,376,548	35,612.552	71,225,104	52,963,146 \$	0.0496	3,532,765
Industrial Service	1	1	-	332,169,120	332,169,120	-	17,738,453 \$	0.0534	-
Traffic Energy Rate	1	1	-	8	8	-	16 \$	1.9400	-
Street Lighting - SL	<u>Lights</u> 79,176	<u>Lights</u> 79,197	21	43,329,876			8,187,483 \$	<u>per Light</u> <u>per year</u> 103.4100	2,172
Private Outdoor Lighting - POL	80,920	88,187	7,267	80,526,810			10,309,195 \$	127.3998	925,815
TOTAL	<u>666,422</u>	<u>676,199</u>	<u>9,777</u>	<u>15,552,496,785</u>			<u>968,561,208</u>		<u>\$ 9,724,872</u>

Expenses at an Operating Ratio of 0.605234125 (see page 2)

5,885,824

ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES

\$ 3,839,047.60

KENTUCKY UTILITIES COMPANY

Adjustment to Reflect Year End Number of Customers
12 Months Ended October 31, 2009

CALCULATION OF ELECTRIC OPERATING RATIO

TOTAL ELECTRIC OPERATING EXPENSES	819,700,590
LESS WAGES AND SALARIES	81,846,612
LESS PENSIONS AND BENEFITS	33,256,029
LESS REGULATORY COMMISSION EXPENSE	<u>659,999</u>
NET EXPENSES	703,937,950

TOTAL ELECTRIC OPERATIONS REVENUES (AS BILLED) 1,163,083,707

OPERATING RATIO 0.60523

Seelye Exhibit 17

Base-Intermediate-Peak (BIP)
Differentiation

LOUISVILLE GAS AND ELECTRIC COMPANY AND KENTUCKY UTILITIES COMPANY
 Assignment of Production and Transmission Demand-Related Costs
 Based on the 12 Months Ended October 31, 2009

Combined System Demands

Minimum System Demand	2,287
Winter System Peak Demand	6,555
Summer System Peak Demand	6,367

Assignment of Production and Transmission Demand-Related Costs to the Costing Periods

Non-Time-Differentiated Capacity Costs

1. Minimum System Demand	2,287	
2. Maximum System Demand	6,555	
3. Non-Time-Differentiated Capacity Factor (Line 1/Line 2)	0.3489	
4. Non-Time-Differentiated Cost (Line 3)		34.89%

Summer Peak Period Costs

5. Maximum Summer System Demand	6,367	
6. Intermediate Peak Period Capacity Factor (Line 5/Line 2 - Line 3)	0.6224	
7. Winter Peak Period Hours	2,416	
8. Summer Peak Period Hours	1,308	
9. Total Summer and Winter Peak Period Hours (Line 7 + Line 8)	3,724	
10. Summer Peak Period Costs (Line 7/Line 9 x Line 6)		21.86%

Winter Peak Period Costs

11. Peak Capacity Factor (1.0000 - Line 3 - Line 6)	0.0287	
12. Winter Peak Period Costs (Line 11 + Line 8/Line 9 x Line 6)		43.25%

Seelye Exhibit 18

Jurisdictional Separation Study

KENTUCKY UTILITIES COMPANY
 Electric Cost of Service Study
 12 months Ended October 31, 2009

Jurisdictional Separation Study

ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ALLOCATION FACTOR TABLE									
DEMAND RELATED									
PRODUCTION ALLOCATORS									
1 DEMAND (12 CP GEN LEV)-PROD	DEMPROD	3,650,716	3,153,589	189,438	307,689	28	307,661	91,343	216,318
2 DEMAND (12 CP GEN LEV)-FERC	DEMFERC	497,099	-	189,438	307,661	-	307,661	91,343	216,318
3 DEMAND (12 CP GEN)-PROD VA	DPRODVA	189,438	-	189,438	-	-	-	-	-
4 DEMAND (12 CP GEN)-PROD KY	DPRODKY	3,461,250	3,153,589	-	307,661	-	307,661	91,343	216,318
5 DEM (12 CP GEN LV)-FERC POST	DEMFERCP	307,661	-	-	307,661	-	307,661	91,343	216,318
6 DEM (12 CP GEN LV)-NON VA	DEMPRODNV	3,461,278	3,153,589	-	307,689	28	307,661	91,343	216,318
TRANSMISSION ALLOCATORS									
7 DEMAND (12 CP GEN LEV)-TRAN	DEMTRAN	3,650,716	3,153,589	189,438	307,689	28	307,661	91,343	216,318
8 DEMAND (12 CP GEN LEV)-VA	DEMVA	189,438	-	189,438	-	-	-	-	-
9 DEM (12 CP GEN LEV)-VA NON J	DEMVAJ	3,461,278	3,153,589	-	307,689	28	307,661	91,343	216,318
10 DEM (12 CP GN LEV)-TRAN FERC	DEMFERCT	497,099	-	189,438	307,661	-	307,661	91,343	216,318
11 DEM (12 CP GN)-TR FERC POST	DFERCTP	307,661	-	-	307,661	-	307,661	91,343	216,318
12									
DISTRIBUTION ALLOCATORS									
13 DIR ASSIGN 360-362-RETAIL KY	DEM3602K	105,077,989	105,077,989	-	-	-	-	-	-
14 DIR ASSIGN 360-362-FERC KY	DIR3602K	2,461,517	-	-	2,461,517	-	2,461,517	2,461,517	-
15 DIR ASSIGN 364-365-RETAIL KY	DEM3645K	383,711,763	383,711,763	-	-	-	-	-	-
16 DIR ASSIGN 366-367-RETAIL KY	DEM3667K	86,588,726	86,588,726	-	-	-	-	-	-
17 DIR ASSIGNMENT 368-RETAIL KY	DEM368K	259,306,153	259,306,153	-	-	-	-	-	-
18 DIR ASSIGN 360-362-RETAIL VA	DEM3602V	-	-	7,511,548	-	-	-	-	-
19 DIR ASSIGN 360-362-FERC VA	DIR3602V	-	-	-	-	-	-	-	-
20 DIR ASSIGN 364-365-RETAIL VA	DEM3645V	37,028,489	-	37,028,489	-	-	-	-	-
21 DIR ASSIGN 366-367-RETAIL VA	DEM3667V	1,312,071	-	1,312,071	-	-	-	-	-
22 DIR ASSIGNMENT 368-RETAIL VA	DEM368V	12,701,727	-	12,701,727	-	-	-	-	-
23 DIRECT ASSIGNMENT RETAIL TENN	DEM10ENND	163,472	-	-	163,472	163,472	-	-	-
24 DIR ASSIGN ACC DEPRC DIST VA&TN	DIRACDEP	34,518,882	-	34,518,882	166,258	166,258	-	-	-
25 DIR ASSIGN C/WIP DIST VA & TN	DIRC/WIP	3,198,663	-	3,198,663	-	-	-	-	-
26 DIR ASSIGN ACC DFDTX DIST VA&TN	DIRACDFTX	3,959,278	-	3,959,278	-	-	-	-	-
27 DIR ASSIGN ACC ITC DIST VA & TN	DIRACITC	6,525	-	6,525	-	-	-	-	-
28 DIR ASSIGN POLE ATTACH. REVENUE	DIRPOLREV	465,970	443,294	-	148	148	-	-	-
29 DIR ASSIGN FACILITY LEASE REV.	DIRFACL	1,695,159	1,551,518	143,641	-	-	-	-	-
30 DIR ASSIGN MATERIAL SALES REV.	DIRMATREV	72,230	71,449	781	-	-	-	-	-
31 DIR ASSIGN SERVICE ON/OFF REV.	DIRSERREV	1,614,240	1,578,059	36,181	-	-	-	-	-
32 DIR ASSIGN 203(E) EXCESS	DIR203E	37,799	-	37,799	-	-	-	-	-
33 DIR ASSIGN ITC ADJ	DIRITCADJ	22,461	-	22,461	-	-	-	-	-
34 DIR ASSIGN DEFERRED FUEL-VIRGINIA	DFUELVA	58,053	-	58,053	-	-	-	-	-

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KENTUCKY UTILITIES COMPANY
 Electric Cost of Service Study
 12 months Ended October 31, 2009

Jurisdictional Separation Study

	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ENERGY										
1 ENERGY (MWH AT GEN LEVEL)	ENERGY	21,450,259	18,594,092	997,140	1,859,027	152	1,858,875	570,286	1,288,589	-
2 ENERGY (MWH RETAIL @ GEN LEVEL)	ENERGY1	19,591,384	18,594,092	997,140	152	152	-	-	-	-
3										
4										
CUSTOMER										
1 DIR ASSIGN ACCT 369-SERV KY	CUST369K	79,642,953	79,642,953	-	-	-	-	-	-	-
2 DIR ASSIGN ACCT 370 METERS KY	CUST370K	63,384,326	63,104,742	-	279,584	-	279,584	65,802	213,782	-
3 DIR ASN ACCT 371 CUST INST KY	CUST371K	17,391,895	-	-	-	-	-	-	-	-
4 DIR ASGN ACCT 373 ST LIGHT KY	CUST373K	76,387,118	76,387,118	-	-	-	-	-	-	-
5 CUSTOMER ADVANCES	CUSTADV	2,379,712	2,365,522	14,190	-	-	-	-	-	-
6 CUSTOMER DEPOSITS	CUSTDEP	21,824,650	21,528,305	296,345	-	-	-	-	-	-
7 DIR ASSIGN 902-METER READING	CUST902	755,143	714,204	39,957	982	8	974	522	452	-
8 DIR ASSIGN 903-CUSTOMER REC	CUST903	755,143	714,204	39,957	982	8	974	522	452	-
9 DIR ASSIGN 904-UNCOLL ACCTS	CUST904	755,143	714,204	39,957	982	8	974	522	452	-
10 DIR ASSIGN ACCT 369-SERV VA	CUST369V	6,121,801	-	6,121,801	-	-	-	-	-	-
11 DIR ASSIGN ACCT 370 METERS VA	CUST370V	3,615,303	-	3,615,303	-	-	-	-	-	-
12 DIR ASN ACCT 371 CUST INST VA	CUST371V	868,638	-	868,638	-	-	-	-	-	-
13 DIR ASGN ACCT 373 ST LIGHT VA	CUST373V	2,130,843	-	2,130,843	-	-	-	-	-	-
14 DIR ASSIGN 908-CUST ASSIST	CUST908	509,901	509,901	-	-	-	-	-	-	-
15 DIR ASSIGN 909-INFO & INSTRCT	CUST909	538,716	509,901	28,810	5	5	-	-	-	-
16 DIR ASSIGN 912-DEM & SELLING	CUST912	509,901	509,901	28,810	5	5	-	-	-	-
17 DIR ASSIGN 913-ADVERTISING	CUST913	538,716	509,901	28,810	5	5	-	-	-	-
18 CUSTOMER ANNUALIZATION	CUSTANN	-	-	-	-	-	-	-	-	-
19 CUSTOMER DEPOSITS INTEREST	CUSTDEPI	1,129,227	1,115,067	14,160	-	-	-	-	-	-
20 DIR ASSIGN LATE PAYMENT REVENUE	DIRLATEPAY	4,398,330	4,397,443	-	887	-	887	-	887	-
21										
22										
23										
24										
25										

KENTUCKY UTILITIES COMPANY
Electric Cost of Service Study
12 months Ended October 31, 2009

Jurisdiction Separation Study

ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
INTERNALLY DEVELOPED									
1 PROD-TRANSM-DISTR-GENL PLT	PTDGPLT 4,723,232,471	4,126,281,007	289,899,222	307,052,242	192,480	306,859,762	93,126,481	213,733,281	0
2 PROD-TRANSM-DISTR-GENL PLT KY	KURETPLT 4,126,281,007	4,126,281,007	-	-	-	-	-	-	0
3 ALLOCATED O&M LABOR EXPENSE	LABOR 129,043,643	115,102,641	7,070,028	6,870,975	4,654	6,866,321	2,116,786	4,749,535	-
4 TOTAL STEAM PROD PLANT-SYSTEM	STMSYS 2,214,732,751	1,913,147,131	114,923,906	186,661,714	16,986	186,644,727	55,413,879	131,230,849	-
5 ALLOCATED NON A&G LABOR EXPENSE	PTDCUSTLABOR 70,542,402	62,921,478	3,864,869	3,756,055	2,544	3,753,511	1,157,152	2,596,359	-
6 TOT HYDRAULIC PROD PLANT-SYS	HYDSYS 12,388,135	10,701,212	642,828	1,044,095	95	1,044,000	309,958	734,041	-
7 TOTAL OTHER PROD PLANT-SYS	OTHSYS 520,984,475	450,040,734	27,034,219	43,909,521	3,996	43,905,526	13,035,329	30,870,196	-
8 TRANSM KENTUCKY SYSTEM PROP	KYTRPLT 479,442,762	411,004,531	25,905,691	42,532,540	3,649	42,528,891	12,626,613	29,902,278	-
9 TRANSM VIRGINIA PROPERTY	VATRPLT 36,633,112	-	36,628,456	4,656	-	4,656	1,382	3,274	-
10 TRANSM VIRGINIA PROP TOTAL	VATRPLTT 44,858,656	7,494,337	36,628,456	735,863	67	735,796	218,454	517,342	-
11 TOTAL DISTRIBUTION PLANT	DISTPLT 1,224,889,220	1,224,889,220	71,290,422	3,772,993	163,556	3,609,437	3,024,873	584,565	-
12 TOTAL DIST PLANT KY & FERC	DISTPLTKF 1,224,889,220	1,224,889,220	-	3,609,437	-	3,609,437	3,024,873	584,565	-
13 TOTAL GENERAL PLANT	GENPLT 112,388,421	100,246,736	6,157,524	5,984,162	4,054	5,980,108	1,843,580	4,136,529	0
14 ACCT 302-FRANCHISE	PLT302 83,453	83,453	-	-	-	-	-	-	0
15 ACCT 303-SOFTWARE	PLT303 51,427,995	44,928,206	3,156,511	3,343,278	2,096	3,341,183	1,013,990	2,327,193	-
16 TOTAL PRODUCTION PLANT SYSTEM	PRODSYS 2,748,105,361	2,373,889,077	142,600,954	231,615,330	21,077	231,594,253	68,759,166	162,835,086	-
17 TOTAL PRODUCTION PLANT	PRODPLT 2,786,589,996	2,382,646,182	149,917,130	254,026,684	21,155	254,005,529	75,412,961	178,592,568	-
18 TOTAL TRANSMISSION PLANT	TRANPLT 524,301,418	418,498,868	62,534,147	43,268,403	3,716	43,264,687	12,845,068	30,419,620	-
19 MAT & SUPPLIES DISTRIBUTED	M_S 29,962,042	25,993,293	1,813,523	2,155,226	963	2,154,262	648,960	1,505,303	-
20 ACCT 924 & 925 INSURANCE	EXP9245 4,809,143	4,231,317	284,406	293,420	188	293,231	89,408	203,823	0
21 REVENUE SALE OF ELECT-KY	REVKU 1,166,544,582	1,166,544,582	-	-	-	-	-	-	-
22 CWIP PROD FERC-POST ALLOC	CWIPPP 88,882,705	-	-	88,882,705	-	88,882,705	26,388,827	62,493,878	-
23 CWIP TRAN FERC-POST ALLOC	CWIPTP 8,165,228	-	-	8,165,228	-	8,165,228	2,424,215	5,741,013	-
24 ACC DEF INC TX PROD FERC-POST	ADITPP 1,576,717	-	-	1,576,717	-	1,576,717	468,119	1,108,597	-
25 ACC DEF INC TX TRAN FERC-POST	ADITTP 2,473,433	-	-	2,473,433	-	2,473,433	734,350	1,739,083	-
26 TRANSMISSION PLANT EXCL VA	TRPLTVA 479,442,762	411,004,531	25,905,691	42,532,540	3,649	42,528,891	12,626,613	29,902,278	-
27 TRANS PLANT VA	TRPLTVA 44,858,656	7,494,337	36,628,456	735,863	67	735,796	218,454	517,342	-
28 TOT ACCT 364 & 365-OVHD LINE	PLT3645 518,656,224	481,552,367	37,028,489	75,368	75,368	-	-	-	-
29 TOTAL ELECTRIC PLANT	PLANT 4,774,788,375	4,171,331,502	293,058,462	310,398,411	194,578	310,203,833	94,141,347	216,062,486	0
30 TOTAL ELECTRIC PLANT KY & FERC	PLANTKY 4,171,331,502	4,171,331,502	-	-	-	-	-	-	-
31 TOTAL ELECTRIC PLANT VA	PLANTVA 293,058,462	-	293,058,462	-	-	-	-	-	-
32 TOTAL STEAM PROD PLANT	STMPLT 2,240,977,065	1,913,147,131	121,712,802	206,117,132	16,986	206,100,146	61,190,094	144,910,052	-
33 TOTAL HYDRAULIC PROD PLANT	HYDPLT 12,391,689	10,701,212	643,297	1,047,180	95	1,047,085	310,874	736,211	-
34 TOTAL OTHER PROD PLANT	OTHPLT 523,083,680	450,040,734	27,034,986	46,007,960	3,996	46,003,964	13,658,345	32,345,619	-
35 TOTAL ACCT 360-362 SUBSTATIONS	PLT3602 132,970,919	122,593,185	7,511,549	2,866,184	63,681	2,802,503	2,802,503	-	-
36 TOT ACCT 366 & 367-UG LINES	PLT3667 126,731,619	125,419,548	1,312,071	-	-	-	-	-	-
37 TOT ACCT 373-STREET LIGHTING	PLT373 78,517,961	76,387,118	2,130,843	-	-	-	-	-	-
38 TOTAL ACCT 370-METERS	PLT370 63,104,742	63,104,742	3,615,303	293,019	13,435	279,584	65,802	213,782	-
39 TOTAL ACCT 371-CUSTOMER INSTALL	PLT371 18,261,117	17,391,895	868,638	584	584	-	-	-	-
40 TOT ACCT 368-LINE TRANSFORMER	PLT368 272,017,418	258,778,802	12,701,727	536,888	9,538	527,350	156,568	370,783	-
41 TOT ACCT 902-904 CUST ACCTS	EXP9024 20,541,871	19,428,222	1,086,935	26,713	218	26,495	14,200	12,296	-
42 TOT ACCT 908-909 CUST SERV	EXP9089 8,081,536	8,076,639	4,896	1	1	-	-	-	-
43 TOTAL TRANS & DISTRIB PLANT	TRDSPLT 1,824,254,054	1,643,388,088	133,834,569	47,041,396	167,271	46,874,125	15,869,940	31,004,185	-

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INTERNALLY DEVELOPED-CONT									
1 TOT ACCT 912-913 SALES EXP	EXP9123 73,173	69,259	3,913	1	1	-	-	-	-
2 REVENUE SALE OF ELECT-FERC	REVFERC 88,513,961	-	-	88,513,961	-	88,513,961	27,351,831	61,162,130	-
3 REVENUE SALE OF ELECT-VA	REVVA 56,765,602	-	56,765,602	-	-	-	-	-	-
4 REVENUE SALE OF ELECT	REVENUE 1,311,826,645	1,166,544,582	-	88,516,461	2,500	88,513,961	27,351,831	61,162,130	-
5 REV SALE OF ELECT-VA NON JUR	REVNVA 1	-	1	-	-	-	-	-	-
6 REV SALE OF ELECT-EXCL FERC	REVENUEX 1,223,312,684	1,166,544,582	56,765,602	2,500	2,500	-	-	-	-
7 KENTUCKY DISTRIBUTION PLANT	KYDIST 1,228,498,658	1,224,889,220	-	3,609,437	-	3,609,437	3,024,873	584,565	-
8 VIRGINIA DISTRIBUTION PLANT	VADIST 71,290,422	-	71,290,422	-	-	-	-	-	-
9 TENNESSEE DISTRIBUTION PLT	TNDIST 163,556	-	-	163,556	163,556	-	-	-	-
10 NET ELECTRIC PLANT IN SERVICE	NETPLANT 2,673,317,473	2,346,962,665	157,913,412	168,441,396	68,970	168,372,426	51,178,807	117,193,619	0
11 RATE BASE	RATEBASE 3,642,431,747	3,177,107,966	200,335,544	264,988,237	72,497	264,915,740	79,888,228	185,027,512	0
12 TOTAL C/WIP FERC-AFUDC POST	AFUDC 12,644,950	-	-	12,644,950	-	12,644,950	3,754,222	8,890,728	-
13 TOTAL 203(E) EXCESS	DEFTAX (2,588,300)	(2,280,328)	(153,154)	(154,818)	(110)	(154,709)	(47,092)	(107,617)	(0)
14 STEAM OPERATING EXP 501-507	EXP5017 468,754,515	405,893,584	22,055,630	40,805,301	3,338	40,801,962	12,486,851	28,315,112	-
15 STEAM MAINTENANCE EXP 511-514	EXP5114 44,495,651	38,485,368	2,119,403	3,890,880	319	3,890,561	1,187,661	2,702,900	-
16 HYDRO OPERATING EXP 536-540	EXP5360 37,242	32,162	1,933	3,147	0	3,147	934	2,213	-
17 HYDRO MAINTENANCE EXP 542-545	EXP5425 589,851	509,664	30,155	50,032	4	50,027	14,926	35,101	-
18 OTHER PROD OPER EXP 547-549	EXP5479 21,619,569	18,739,146	1,006,382	1,874,041	153	1,873,887	574,662	1,299,225	-
19 OTHER PROD MAINT EXP 552-554	EXP5524 3,243,359	2,790,459	167,629	285,270	25	285,246	84,688	200,558	-
20 TOT STEAM OPERATIONS LABOR	LABSTMOP -	-	-	-	-	-	-	-	-
21 TOT STEAM MAINTENANCE LABOR	LABSTMMN -	-	-	-	-	-	-	-	-
22 TOT HYDRO OPERATIONS LABOR	LABHYDOP -	-	-	-	-	-	-	-	-
23 TOT HYDRO MAINTENANCE LABOR	LABHYDMN -	-	-	-	-	-	-	-	-
24 TOT OTHER OPERATIONS LABOR	LABOTHOP -	-	-	-	-	-	-	-	-
25 TOT OTHER MAINTENANCE LABOR	LABOTHMN -	-	-	-	-	-	-	-	-
26 TRANSM OPER EXP 562-567	EXP5627 11,743,611	9,371,783	1,400,677	969,151	83	969,068	287,711	681,357	-
27 TRANSM MAINT EXP 569-573	EXP5693 5,268,151	4,205,053	628,340	434,758	37	434,721	129,067	305,655	-
28 TOT TRANSM OPERATIONS LABOR	LABTROP 3,775,465	3,013,586	450,305	311,573	27	311,547	92,497	219,050	-
29 TOT TRANSM MAINTENANCE LABOR	LABTRMN -	-	-	-	-	-	-	-	-
30 DISTR OPER EXP 582-589	EXP5829 14,774,437	13,853,735	854,687	66,014	2,812	63,202	40,981	22,221	-
31 DISTR MAINT EXP 591-598	EXP5918 20,745,315	19,288,204	1,439,381	17,729	3,196	14,533	14,962	(429)	-
32 TOT DISTR OPERATIONS LABOR	LABDISOP 16,882,597	15,907,742	925,855	49,000	2,124	46,876	39,284	7,592	-
33 TOT DISTR MAINTENANCE LABOR	LABDISMN -	-	-	-	-	-	-	-	-
34 CUST ACCT EXP 902, 903 & 905	EXP9025 19,223,143	18,180,988	1,017,157	24,998	204	24,794	13,288	11,506	-
35 TOTAL CUST ACCOUNTS LABOR	LABCA 2,021,012	1,911,446	106,938	2,628	21	2,607	1,397	1,210	-
36 CUST SERVICES & SALES EXP	EXP9080 11,409,685	11,409,685	10,788	2	2	-	-	-	-
37 TOTAL CUST SERVICES LABOR	LABCS 2,021,012	1,911,446	106,938	2,628	21	2,607	1,397	1,210	-
38 SALES EXPENSE 912-916	EXP9126 73,173	69,259	3,913	1	1	-	-	-	-
39 TOTAL SALES EXP LABOR	LABSA 1,239,126	1,237,955	1,170	0	0	-	-	-	-
40 TOT ADMINISTRATIVE & GEN EXP	A_GEXP 86,958,709	77,056,654	4,920,541	4,981,515	49,308	4,932,207	1,519,750	3,412,456	0

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	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
INTERNALLY DEVELOPED-CONT										
-										
1 ACCT 930-EPRI & ADVERTISING	EXP930A	1,218,272	1,156,257	62,006	9	9	-	-	-	-
2 TOTAL CUSTOMER SERVICES EXP	CUSTSER	11,539,933	11,532,876	7,056	1	1	-	-	-	-
3 DISTRIBUTION PLANT EXCL VA	DPLTXVA	1,228,662,213	1,224,889,220	-	3,772,993	163,556	3,609,437	3,024,873	584,565	-
4 ACCT 926 DIR ASSIGN COMP KY RET	LABPTDKY	51,523,769	51,523,769	-	-	-	-	-	-	-
5 ACCT 926 DIR ASSIGN COMP VAJ	LABPTDVAJ	3,295,299	-	3,295,299	-	-	-	-	-	-
6 ACCT 926 DIR ASSIGN COMP VANJ	LABPTDVNJ	-	-	-	-	-	-	-	-	-
7 ACCT 926 DIR ASSIGN COMP FERC	LABPTDFER	3,739,656	-	-	3,739,656	-	3,739,656	1,149,727	2,589,929	-
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KENTUCKY UTILITIES COMPANY
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ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
REVENUES FROM ELECTRIC SALES									
-									
1 SALES TO ULTIMATE CONSUMERS	1,311,826,645	1,166,544,582	56,765,602	88,516,461	2,500	88,513,961	27,351,831	61,162,130	.
2 ANNUALIZATION									
3									
4									
5									
RR CALCS NOT UTILIZED IN JURIS SEP									
REVENUE REQUIREMENTS INPUTS									
-									
1 CLAIMED RATE OF RETURN -	0	0	0	0	0	0	0	0	0
2 ANNUAL BOOKED KWH SALES - 2008	21,192,079,689	18,302,392,991	918,123,994	1,971,562,704	157,863	1,971,404,841	609,480,080	1,298,189,323	63,735,438
3 PROPOSED SALES REVENUE - 2008	1,314,330,972	1,166,544,582	56,765,602	91,020,788	2,500	91,018,288	27,351,831	61,162,130	2,504,327
4 MONTHLY AVERAGE CUSTOMERS - 2008	536,469	506,424	30,017	28	8	20	12	7	1
5 ANNUAL BILLING DEMANDS - NOT UPDATED	28,388,088	24,042,091	933,841	3,412,156	0	3,412,156	1,091,062	2,236,942	84,152

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AL.LOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
RATIO TABLE									
CAPACITY RELATED									
PRODUCTION ALLOCATORS									
1 DEMAND (12 CP GEN LEV)-PROD	DEMPROD	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582
2 DEMAND (12 CP GEN LEV)-FERC	DEMFERC	1.00000000	-	0.381087067	0.618912933	-	0.618912933	0.183752130	0.435160803
3 DEMAND (12 CP GEN)-PROD VA	DPRODVA	1.00000000	-	1.000000000	-	-	-	-	-
4 DEMAND (12 CP GEN)-PROD KY	DPRODKY	1.00000000	0.911112748	-	0.088887252	-	0.088887252	0.026390177	0.062497075
5 DEM (12 CP GEN LV)-FERC POST	DEMFERCP	1.00000000	-	-	1.000000000	-	1.000000000	0.296894959	0.703105041
6 DEM (12 CP GEN LV)-NON VA	DEMPRODNV	1.00000000	0.911105378	-	0.088894622	0.000008089	0.088886533	0.026389963	0.062496569
TRANSMISSION ALLOCATORS									
7 DEMAND (12 CP GEN LEV)-TRAN	DEMTRAN	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582
8 DEMAND (12 CP GEN LEV)-VA	DEMVA	1.00000000	-	1.000000000	-	-	-	-	-
9 DEM (12 CP GEN LEV)-VA NON J	DEMVAJ	1.00000000	0.911105378	-	0.088894622	0.000008089	0.088886533	0.026389963	0.062496569
10 DEM (12 CP GEN LEV)-TRAN FERC	DEMFERCT	1.00000000	-	0.381087067	0.618912933	-	0.618912933	0.183752130	0.435160803
11 DEM (12 CP GEN)-TR FERC POST	DFERCTP	1.00000000	-	-	1.000000000	-	1.000000000	0.296894959	0.703105041
12									
DISTRIBUTION ALLOCATORS									
13 DIR ASSIGN 360-362-RETAIL KY	DEM3602K	1.00000000	1.000000000	-	-	-	-	-	-
14 DIR ASSIGN 360-362-FERC KY	DIR3602K	1.00000000	-	-	1.000000000	-	1.000000000	1.000000000	-
15 DIR ASSIGN 364-365-RETAIL KY	DEM3645K	1.00000000	1.000000000	-	-	-	-	-	-
16 DIR ASSIGN 366-367-RETAIL KY	DEM3667K	1.00000000	1.000000000	-	-	-	-	-	-
17 DIR ASSIGNMENT 368-RETAIL KY	DEM368K	1.00000000	1.000000000	-	-	-	-	-	-
18 DIR ASSIGN 360-362-RETAIL VA	DEM3602V	1.00000000	-	1.000000000	-	-	-	-	-
19 DIR ASSIGN 360-362-FERC VA	DIR3602V	-	-	-	-	-	-	-	-
20 DIR ASSIGN 364-365-RETAIL VA	DEM3645V	1.00000000	-	1.000000000	-	-	-	-	-
21 DIR ASSIGN 366-367-RETAIL VA	DEM3667V	1.00000000	-	1.000000000	-	-	-	-	-
22 DIR ASSIGNMENT 368-RETAIL VA	DEM368V	1.00000000	-	1.000000000	-	-	-	-	-
23 DIRECT ASSIGNMENT RETAIL TENN	DEMTENND	1.00000000	-	-	1.000000000	1.000000000	-	-	-
24 DIR ASSIGN ACCUM DEPREC VA & TN	DIRACDEP	1.00000000	-	0.995183552	0.004816448	0.004816448	-	-	-
25 DIR ASSIGN CWIP VA & TN	DIRCWIP	1.00000000	-	1.000000000	-	-	-	-	-
26 DIR ASSIGN ACC DFD TAX VA	DIRACDFTX	1.00000000	-	1.000000000	-	-	-	-	-
27 DIR ASSIGN ACC ITC VA	DIRACITC	1.00000000	-	1.000000000	-	-	-	-	-
28 DIR ASSIGN POLE ATTACH REVENUE	DIRPOLREV	1.00000000	0.951335923	0.048346460	0.000317617	0.000317617	-	-	-
29 DIR ASSIGN FACILITY LEASE REV.	DIRFACL	1.00000000	0.915261996	0.084736004	-	-	-	-	-
30 DIR ASSIGN MATERIAL SALES REV.	DIRMATREV	1.00000000	0.989187318	0.010812682	-	-	-	-	-
31 DIR ASSIGN SERVICE ON/OFF REV	DIRSERREV	1.00000000	0.977586356	0.022413644	-	-	-	-	-
32 DIR ASSIGN 203(E) EXCESS	DIR203E	1.00000000	-	1.000000000	-	-	-	-	-
33 DIR ASSIGN ITC ADJ	DIRITCADJ	1.00000000	-	1.000000000	-	-	-	-	-
34 DIR ASSIGN DEFERRED FUEL-VIRGINIA	DFUELVA	1.00000000	-	1.000000000	-	-	-	-	-

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ENERGY										
1 ENERGY (MWH AT GEN LEVEL)	ENERGY	1 00000	0 86685	0 04649	0 08667	0 00001	0 08666	0 02659	0 06007	0 00000
2 ENERGY (MWH RETAIL @ GEN LEVEL)	ENERGY1	1 00000	0 94910	0 05090	0 00001	0 00001	0 00000	0 00000	0 00000	0 00000
3										
4										
CUSTOMER										
1 DIR ASSIGN ACCT 369-SERV KY	CUST369K	1 000000000	1 000000000	-	-	-	-	-	-	-
2 DIR ASSIGN ACCT 370 METERS KY	CUST370K	1 000000000	0 995589067	-	0 004410933	-	0 004410933	0 001038143	0 003372790	-
3 DIR ASN ACCT 371 CUST INST KY	CUST371K	1 000000000	1 000000000	-	-	-	-	-	-	-
4 DIR ASGN ACCT 373 ST LIGHT KY	CUST373K	1 000000000	1 000000000	-	-	-	-	-	-	-
5 CUSTOMER ADVANCES	CUSTADV	1 000000000	0 994037061	0 005962939	-	-	-	-	-	-
6 CUSTOMER DEPOSITS	CUSTDEP	1 000000000	0 986421538	0 013578462	-	-	-	-	-	-
7 DIR ASSIGN 902-METER READING	CUST902	1 000000000	0 945786427	0 052913157	0 001300416	0 000010594	0 001289822	0 000691260	0 000598562	-
8 DIR ASSIGN 903-CUSTOMER REC	CUST903	1 000000000	0 945786427	0 052913157	0 001300416	0 000010594	0 001289822	0 000691260	0 000598562	-
9 DIR ASSIGN 904-UNCOLL ACCTS	CUST904	1 000000000	0 945786427	0 052913157	0 001300416	0 000010594	0 001289822	0 000691260	0 000598562	-
10 DIR ASSIGN ACCT 369-SERV VA	CUST369V	1 000000000	-	1 000000000	-	-	-	-	-	-
11 DIR ASSIGN ACCT 370 METERS VA	CUST370V	1 000000000	-	1 000000000	-	-	-	-	-	-
12 DIR ASN ACCT 371 CUST INST VA	CUST371V	1 000000000	-	1 000000000	-	-	-	-	-	-
13 DIR ASGN ACCT 373 ST LIGHT VA	CUST373V	1 000000000	-	1 000000000	-	-	-	-	-	-
14 DIR ASSIGN 908-CUST ASSIST	CUST908	1 000000000	1 000000000	-	-	-	-	-	-	-
15 DIR ASSIGN 909-INFO & INSTRCT	CUST909	1 000000000	0 946511706	0 053479013	0 000009281	0 000009281	-	-	-	-
16 DIR ASSIGN 912-DEM & SELLING	CUST912	1 000000000	0 946511706	0 053479013	0 000009281	0 000009281	-	-	-	-
17 DIR ASSIGN 913-ADVERTISING	CUST913	1 000000000	0 946511706	0 053479013	0 000009281	0 000009281	-	-	-	-
18 CUSTOMER ANNUALIZATION	CUSTANN	-	-	-	-	-	-	-	-	-
19 CUSTOMER DEPOSITS INTEREST	CUSTDEPI	1 000000000	0 987460567	0 012539433	-	-	-	-	-	-
20 LATE PAYMENT REVENUES	DIRLATEPAY	1 000000000	0 999798333	-	0 000201667	-	0 000201667	-	0 000201667	-
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KENTUCKY UTILITIES COMPANY
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ALLOCC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)	
INTERNALLY DEVELOPED										
1 PROD-TRANSM-DISTR-GENL PLT	PTDGPLT	1.00000000	0.873613787	0.061377293	0.065008920	0.000040752	0.064968168	0.019716684	0.045251485	0.000000000
2 PROD-TRANSM-DISTR-GENL PLT KY	KURETPLT	1.00000000	1.000000000	-	-	-	-	-	-	-
3 ALLOCATED O&M LABOR EXPENSE	LABOR	1.00000000	0.891966760	0.054787881	0.051245158	0.000036068	0.053209290	0.016403643	0.036805647	0.000000000
4 ALLOCATED O&M LABOR EXPENSE	PTDCUSTLABOR	1.00000000	0.891966760	0.054787881	0.053245358	0.000036068	0.053209290	0.016403643	0.036805647	0.000000000
5 TOTAL STEAM PROD PLANT-SYSTEM	STMSYS	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582	-
6 TOT HYDRAULIC PROD PLANT-SYS	HYDSYS	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582	-
7 TOTAL OTHER PROD PLANT-SYS	OTHSYS	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582	-
8 TRANSM KENTUCKY SYSTEM PROP	KYTRPLT	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582	-
9 TRANSM VIRGINIA PROPERTY	VATRPLT	1.00000000	0.857254636	0.054032917	0.088712446	0.000007611	0.088704835	0.026336018	0.062368816	-
10 TRANSM VIRGINIA PROP TOTAL	VATRPLTT	1.00000000	-	0.999872893	0.000127107	-	0.000127107	0.000037737	0.000089369	-
11 TOTAL DISTRIBUTION PLANT	DISTPLT	1.00000000	0.167065575	0.816530391	0.016404074	0.000001483	0.016402551	0.004869835	0.011532716	-
12 TOTAL DIST PLANT KY & FERC	DISTPLTKF	1.00000000	0.942256808	0.054840784	0.002902408	0.000125817	0.002776592	0.002326910	0.000449682	-
13 TOTAL GENERAL PLANT	GENPLT	1.00000000	0.997061912	-	0.002938088	-	0.002938088	0.002462252	0.000475837	-
14 ACCT 302-FRANCHISE	PLT302	1.00000000	0.891966760	0.054787881	0.053245358	0.000036068	0.053209290	0.016403643	0.036805647	0.000000000
15 ACCT 303-SOFTWARE	PLT303	1.00000000	-	-	-	-	-	-	-	-
16 TOTAL PRODUCTION PLANT SYSTEM	PRODSYS	1.00000000	0.873613787	0.061377293	0.065008920	0.000040752	0.064968168	0.019716684	0.045251485	0.000000000
17 TOTAL PRODUCTION PLANT	PRODPLT	1.00000000	0.863827534	0.051890643	0.084281823	0.000007670	0.084274153	0.025020571	0.059253582	-
18 TOTAL TRANSMISSION PLANT	TRANPLT	1.00000000	0.85040098	0.053799493	0.091160409	0.000007592	0.091152817	0.027062812	0.064090005	-
19 MAT & SUPPLIES DISTRIBUTED	M_S	1.00000000	0.798202815	0.119271367	0.082525817	0.000007087	0.082518730	0.024499395	0.058019335	-
20 ACCT 924 & 925 INSURANCE	EXP9245	1.00000000	0.867540791	0.060527338	0.071931871	0.000032149	0.071899722	0.021659404	0.050240319	-
21 REVENUE SALE OF ELECT-KY	REVKU	1.00000000	0.879848549	0.059138593	0.061012858	0.000039161	0.060973698	0.018591233	0.042382464	0.000000000
22 CWIP PROD FERC-POST ALLOC	CWIPPP	1.00000000	-	-	1.000000000	-	1.000000000	0.296894959	0.703105041	-
23 CWIP TRAN FERC-POST ALLOC	CWIPTP	1.00000000	-	-	1.000000000	-	1.000000000	0.296894959	0.703105041	-
24 ACC DEF INC TX PROD FERC-POST	ADITPP	1.00000000	-	-	1.000000000	-	1.000000000	0.296894959	0.703105041	-
25 ACC DEF INC TX TRAN FERC-POST	ADITTP	1.00000000	-	-	1.000000000	-	1.000000000	0.296894959	0.703105041	-
26 TRANSMISSION PLANT EXCL VA	TRANPLTX	1.00000000	0.857254636	0.054032917	0.088712446	0.000007611	0.088704835	0.026336018	0.062368816	-
27 TRANSM PLANT VA & 500 KV	TRPLTVA	1.00000000	0.167065575	0.816530391	0.016404074	0.000001483	0.016402551	0.004869835	0.011532716	-
28 TOT ACCT 364 & 365-OVID LINE	PLT3645	1.00000000	0.928461561	0.071393125	0.000145314	0.000145314	-	-	-	-
29 TOTAL ELECTRIC PLANT	PLANT	1.00000000	0.873615996	0.061376220	0.065007784	0.000040751	0.064967033	0.019716339	0.045250694	0.000000000
30 TOTAL ELECTRIC PLANT KY	PLANTKY	1.00000000	1.000000000	-	-	-	-	-	-	-
31 TOTAL ELECTRIC PLANT KY & FERC	PLANTKF	1.00000000	0.930781795	-	0.069218205	-	0.069218205	0.021006494	0.048211711	0.000000000
32 TOTAL ELECTRIC PLANT VA	PLANTVA	1.00000000	-	1.000000000	-	-	-	-	-	-
33 TOTAL STEAM PROD PLANT	STMPLT	1.00000000	0.853711161	0.054312382	0.091976458	0.000007580	0.091968878	0.027305096	0.064663782	-
34 TOTAL HYDRAULIC PROD PLANT	HYDPLT	1.00000000	0.863579785	0.051913587	0.084506628	0.000007668	0.084498961	0.025087315	0.059411645	-
35 TOTAL OTHER PROD PLANT	OTHPLT	1.00000000	0.860360878	0.051683865	0.087955257	0.000007639	0.087947618	0.026111205	0.061836414	-
36 TOT ACCT 360-362 SUBSTATIONS	PLT3602	1.00000000	0.921954864	0.056490165	0.021554971	0.000478911	0.021076060	0.021076060	-	-
37 TOT ACCT 366 & 367-UG LINES	PLT3667	1.00000000	0.989646853	0.010353147	-	-	-	-	-	-
38 TOT ACCT 373-STREET LIGHTING	PLT373	1.00000000	0.972861716	0.027138284	-	-	-	-	-	-
39 TOTAL ACCT 370-METERS	PLT370	1.00000000	0.941678206	0.053949234	0.004372560	0.000200478	0.004172082	0.000981928	0.003190154	-
40 TOT ACCT 371-CUSTOMER INSTALL	PLT371	1.00000000	0.952400392	0.047567636	0.000031972	0.000031972	-	-	-	-
41 TOT ACCT 368-LINE TRANSFORMER	PLT368	1.00000000	0.951331737	0.046694537	0.001973727	0.000035062	0.001938664	0.000575580	0.001365085	-
42 TOT ACCT 902-904 CUST ACCTS	EXP9024	1.00000000	0.945786427	0.052913157	0.001300416	0.000010594	0.001289822	0.000691260	0.000598562	-
43 TOT ACCT 908-909 CUST SERV	EXP9089	1.00000000	0.999394087	0.000605807	0.000000105	0.000000105	-	-	-	-
44 TOTAL TRANS & DISTRIB PLANT	TRDSPLT	1.00000000	0.900854837	0.073358515	0.025786647	0.000919169	0.025694954	0.008699413	0.016995541	-

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INTERNALLY DEVELOPED-CONT									
1 TOT ACCT 912-913 SALES EXP	EXP9123 1.000000000	0.946511706	0.053479013	0.000009281	0.000009281	1.000000000	0.309011495	0.690988505	-
2 REVENUE SALE OF ELECT-FERC	REVFERC 1.000000000	-	-	1.000000000	-	-	-	-	-
3 REVENUE SALE OF ELECT-VA	REVVA 1.000000000	-	1.000000000	-	-	-	-	-	-
4 REVENUE SALE OF ELECT	REVENUE 1.000000000	0.889252087	0.043272183	0.067475730	0.000001906	0.067473825	0.020850187	0.046623637	-
5 REV SALE OF ELECT-VA NON JUR	REVNVA 1.000000000	-	1.000000000	-	-	-	-	-	-
6 REV SALE OF ELECT-EXCL FERC	REVENUEX 1.000000000	0.953594774	0.046403183	0.000002044	0.000002044	-	-	-	-
7 KENTUCKY DISTRIBUTION PLANT	KYDIST 1.000000000	0.997061912	-	0.002938088	-	0.002938088	0.002462252	0.000475837	-
8 VIRGINIA DISTRIBUTION PLANT	VADIST 1.000000000	-	1.000000000	-	-	-	-	-	-
9 TENNESSEE DISTRIBUTION PLT	TNDIST 1.000000000	-	-	1.000000000	1.000000000	-	-	-	0.000000000
10 NET ELECTRIC PLANT IN SERVICE	NETPLANT 1.000000000	0.877921417	0.059070205	0.063008377	0.000025800	0.062982578	0.019144306	0.043838272	0.000000000
11 RATE BASE	RATEBASE 1.000000000	0.872249142	0.055000494	0.072750364	0.000019903	0.072730461	0.021932663	0.050797798	0.000000000
12 TOTAL C/WIP FERC-AFUDC POST	AFUDC 1.000000000	-	-	1.000000000	-	-	-	-	0.000000000
13 TOTAL 201(E) EXCESS	DEFTAX 1.000000000	0.881013743	0.059171582	0.059814676	0.000042402	0.059772274	0.018194142	0.041578133	-
14 STEAM OPERATING EXP 501-507	EXP5017 1.000000000	0.865897972	0.047051558	0.087050470	0.000007122	0.087043348	0.026638358	0.060404990	-
15 STEAM MAINTENANCE EXP 511-514	EXP5114 1.000000000	0.864924261	0.047631689	0.087444050	0.000007158	0.087436891	0.026691630	0.060745262	-
16 HYDRO OPERATING EXP 536-540	EXP5360 1.000000000	0.863579785	0.051913587	0.084506628	0.000007668	0.084498961	0.025087315	0.059411645	-
17 HYDRO MAINTENANCE EXP 542-545	EXP5425 1.000000000	0.864055331	0.051123611	0.084821058	0.000007583	0.084813475	0.025305516	0.059507958	-
18 OTHER PROD OPER EXP 547-549	EXP5479 1.000000000	0.866767790	0.046549603	0.086668267	0.000007093	0.086675514	0.026580637	0.060194876	-
19 OTHER PROD MAINT EXP 552-554	EXP5524 1.000000000	0.860360878	0.051683865	0.087955257	0.000007639	0.087947618	0.026111205	0.061836414	-
20 TOTAL STEAM OPERATIONS LABOR	LABSTMOP -	-	-	-	-	-	-	-	-
21 TOTAL STEAM MAINTENANCE LABOR	LABSTMNM -	-	-	-	-	-	-	-	-
22 TOTAL HYDRO OPERATIONS LABOR	LABHYDOP -	-	-	-	-	-	-	-	-
23 TOTAL HYDRO MAINTENANCE LABOR	LABHYDMN -	-	-	-	-	-	-	-	-
24 TOTAL OTHER OPERATIONS LABOR	LABOTHOP -	-	-	-	-	-	-	-	-
25 TOTAL OTHER MAINTENANCE LABOR	LABOTHMN -	-	-	-	-	-	-	-	-
26 TRANSM OPER EXP 562-567	EXP5627 1.000000000	0.798202815	0.119271367	0.082525817	0.000007087	0.082518730	0.024499395	0.058019335	-
27 TRANSM MAINT EXP 569-573	EXP5693 1.000000000	0.798202815	0.119271367	0.082525817	0.000007087	0.082518730	0.024499395	0.058019335	-
28 TOT TRANSM OPERATIONS LABOR	LABTROP 1.000000000	0.798202815	0.119271367	0.082525817	0.000007087	0.082518730	0.024499395	0.058019335	-
29 TOT TRANSM MAINTENANCE LABOR	LABTRMN -	-	-	-	-	-	-	-	-
30 DISTR OPER EXP 582-589	EXP5829 1.000000000	0.937682804	0.057849051	0.004468145	0.000190354	0.004277791	0.002773767	0.001504024	-
31 DISTR MAINT EXP 591-598	EXP5918 1.000000000	0.929761955	0.069383444	0.000854601	0.000154048	0.000700552	0.000721240	0.000206888	-
32 TOT DISTR OPERATIONS LABOR	LABDISOP 1.000000000	0.942256808	0.054840784	0.002902408	0.000125817	0.002276592	0.002326910	0.000449682	-
33 TOT DISTR MAINTENANCE LABOR	LABDISMN -	-	-	-	-	-	-	-	-
34 CUST ACCT EXP 902, 903 & 905	EXP9025 1.000000000	0.945786427	0.052913157	0.001300416	0.000010594	0.001289822	0.000691260	0.000598562	-
35 TOTAL CUST ACCOUNTS LABOR	LABCA 1.000000000	0.945786427	0.052913157	0.001300416	0.000010594	0.001289822	0.000691260	0.000598562	-
36 CUST SERVICES EXP 908-910	EXP9080 1.000000000	0.999055260	0.000944576	0.000000164	0.000000164	-	-	-	-
37 TOTAL CUST SERVICES LABOR	LABCS 1.000000000	0.945786427	0.052913157	0.001300416	0.000010594	0.001289822	0.000691260	0.000598562	-
38 SALES EXPENSE 912-916	EXP9126 1.000000000	0.946511706	0.053479013	0.000009281	0.000009281	-	-	-	-
39 TOTAL SALES EXP LABOR	LABSA 1.000000000	0.999055260	0.000944576	0.000000164	0.000000164	-	-	-	-
40 TOT ADMINISTRATIVE & GEN EXP	A_GEXP 1.000000000	0.886129226	0.056584795	0.057285979	0.000567030	0.056718950	0.017476688	0.039242262	0.000000000

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INTERNALLY DEVELOPED-CONT									
1 ACCT 930-EPRI & ADVERTISING	EXP930A 1.000000000	0.949095378	0.050896864	0.000007759	0.000007759	-	-	-	-
2 TOTAL CUSTOMER SERVICES EXP	CUSTSER 1.000000000	0.999388431	0.000611462	0.000000106	0.000000106	-	-	-	-
3 DISTRIBUTION PLANT EXCL VA	DPLTXVA 1.000000000	0.996929186	-	0.003070814	0.000133117	0.002937697	0.002461924	0.000475773	-
4 ACCT 926 DIR ASSIGN COMP KY RET	LABPTDKY 1.000000000	-	-	-	-	-	-	-	-
5 ACCT 926 DIR ASSIGN COMP VAJ	LABPTDVAJ 1.000000000	-	1.000000000	-	-	-	-	-	-
6 ACCT 926 DIR ASSIGN COMP VANJ	LABPTDVNJ -	-	-	-	-	-	-	-	-
7 ACCT 926 DIR ASSIGN COMP FERC	LABPTDFER 1.000000000	-	-	1.000000000	-	1.000000000	0.307441880	0.692558120	-
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	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
REVENUES FROM ELECTRIC SALES										
1 SALES TO ULTIMATE CONSUMERS		1	1	0	0	0	0	0	0	
2 ANNUALIZATION										
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SUMMARY OF RESULTS AS ALLOCATED										
ELEMENTS OF RATE BASE										
1	PLANT IN SERVICE	4,774,788,375	4,171,331,502	293,058,462	310,398,411	194,578	310,203,833	94,141,347	216,062,486	0
2	LESS RESERVE FOR DEPRECIATION	2,101,470,902	1,824,368,838	135,145,050	141,957,014	125,607	141,831,407	42,962,540	98,868,867	0
3	NET PLANT IN SERVICE	2,673,317,473	2,346,962,665	157,913,412	168,441,396	68,970	168,372,426	51,178,807	117,193,619	0
4	CONST WORK IN PROGRESS	1,201,108,035	1,025,559,217	65,100,076	110,448,742	9,247	110,439,494	32,835,320	77,604,175	0
5	NET PLANT	3,874,425,508	3,372,521,881	223,013,488	278,890,138	78,218	278,811,920	84,014,127	194,797,794	0
ADD										
6	MATERIALS & SUPPLIES	36,455,229	31,626,398	2,206,538	2,622,293	1,172	2,621,121	789,599	1,831,522	-
7	FUEL INVENTORY	84,720,209	73,439,456	3,938,317	7,342,436	600	7,341,836	2,252,409	5,089,427	0
8	PREPAYMENTS	3,672,888	3,231,585	217,209	224,093	144	223,950	68,284	155,666	0
9	WORKING CASH	87,146,406	80,258,812	-	6,887,593	7,534	6,880,060	2,109,285	4,770,774	0
10	EMISSION ALLOWANCES	776,561	670,815	40,296	65,450	6	65,444	19,430	46,014	-
11	TOTAL ADDITIONS	212,771,292	189,227,066	6,402,360	17,141,866	9,456	17,132,410	5,239,006	11,893,404	0
DEDUCT										
12	RESERVE FOR DEF TAXES	340,717,897	298,216,001	20,419,329	22,082,567	14,430	22,068,137	6,704,579	15,363,558	0
13	RESERVE FOR ITC	98,311,103	84,059,458	5,290,444	8,961,200	747	8,960,453	2,660,326	6,300,127	0
14	CUSTOMER ADVANCES	2,379,712	2,365,522	14,190	-	-	-	-	-	-
15	CUSTOMER DEPOSITS	21,824,650	-	296,345	-	-	-	-	-	-
16	DEFERRED FUEL-VIRGINIA (124,294)	-	-	(124,294)	-	-	-	-	-	0
17	OPEB UNFUNDED	58,120,327	-	3,184,290	0	-	0	-	-	0
18	TOTAL DEDUCTIONS	521,229,395	384,640,982	29,080,304	31,043,767	15,177	31,028,590	9,364,905	21,663,686	0
19	NET ORIGINAL COST RATE BASE	3,565,967,405	3,177,107,966	200,335,544	264,988,237	72,497	264,915,740	79,888,228	185,027,512	0
DEVELOPMENT OF RETURN										
20	OPERATING REVENUES	1,374,570,199	1,221,660,614	59,548,842	93,360,743	3,088	93,357,654	28,830,726	64,526,928	-
OPERATING EXPENSES										
21	OPERATION & MAINT EXPENSE	939,447,099	819,700,590	46,940,275	72,806,234	61,736	72,744,497	22,284,149	50,460,349	0
22	DEPRECIATION & AMORT EXP	135,678,764	118,950,010	7,659,870	9,068,884	4,071	9,064,812	2,746,637	6,318,175	0
23	REGULATORY CREDITS	(2,386,863)	(2,062,879)	(123,449)	(200,535)	(18)	(200,517)	(59,545)	(140,972)	0
24	TAXES OTHER THAN INC TAX	21,906,653	19,552,424	1,156,739	1,197,490	591	1,196,899	365,418	831,481	0
25	INCOME TAXES	74,302,054	72,669,576	(126,782)	2,062,248	(25,351)	2,087,600	748,839	1,338,761	(0)
26	(GAIN) / LOSS DISPOSITION ALLOWANCES	(84,708)	(73,173)	(4,396)	(7,139)	(1)	(7,139)	(2,119)	(5,019)	-
27	(GAIN) / LOSS DISPOSITION PROPERTY-VA	(48,644)	-	(2,986)	-	-	-	-	-	-
28	CHARITABLE CONTRIBUTIONS-VA	292,026	-	8,225	-	-	-	-	-	-
29	INTEREST ON CUSTOMER DEPOSITS-VA	1,129,227	-	14,160	-	-	-	-	-	-
30	ACCRETION EXPENSE	2,087,110	1,803,921	107,904	175,286	16	175,270	52,049	123,221	-
31	TOTAL OPERATING EXPENSES	1,172,322,719	1,030,540,469	55,629,560	85,102,467	41,045	85,061,423	26,135,427	58,925,996	0
32	RETURN	202,247,480	191,120,145	3,919,282	8,258,275	(37,956)	8,296,232	2,695,299	5,600,932	(0)
33	RATE OF RETURN	0	0	0	0	(1)	0	0	0	(4)

KENTUCKY UTILITIES COMPANY
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Jurisdictional Separation Study

ALLOC	TOTAL KENTUCKY UTILITIES (1)-(1)	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)	
SUMMARY OF RESULTS AFTER ADJUSTMENT										
ELEMENTS OF RATE BASE										
1	PLANT IN SERVICE	4,774,788,375	4,171,331,502	293,058,462	310,398,411	194,578	310,203,833	94,141,347	216,062,486	0
2	LESS RESERVE FOR DEPRECIATION	2,101,470,902	1,824,368,838	135,145,050	141,957,014	125,607	141,831,407	42,962,540	98,868,867	0
3	NET PLANT IN SERVICE	2,673,317,473	2,346,962,665	157,913,412	168,441,396	68,970	168,372,426	51,178,807	117,193,619	0
4	CONST WORK IN PROGRESS	1,201,108,035	1,025,559,217	65,100,076	110,448,742	9,247	110,459,494	32,835,320	77,604,175	0
5	NET PLANT	3,874,425,508	3,372,521,881	223,013,488	278,890,138	78,218	278,811,920	84,014,127	194,797,794	0
ADD										
6	MATERIALS & SUPPLIES	36,455,229	31,626,398	2,206,538	2,622,293	1,172	2,621,121	789,599	1,831,522	-
7	FUEL INVENTORY	84,730,209	73,439,456	3,938,317	7,342,436	600	7,341,836	2,252,409	5,089,427	-
8	PREPAYMENTS	3,672,888	3,231,585	217,209	224,093	144	223,950	68,284	155,666	0
9	WORKING CASH	87,146,406	80,258,812	-	6,887,593	7,534	6,880,060	2,109,285	4,770,774	0
10	EMISSION ALLOWANCES	776,561	670,815	40,296	65,450	6	65,444	19,430	46,014	-
11	TOTAL ADDITIONS	212,771,292	189,227,066	6,402,360	17,141,866	9,456	17,132,410	5,239,006	11,893,404	0
DEDUCT:										
12	RESERVE FOR DEF TAXES	340,717,897	298,216,001	20,419,329	22,082,567	14,430	22,068,137	6,704,579	15,363,558	0
13	RESERVE FOR ITC	98,311,103	84,059,458	5,290,444	8,961,200	747	8,960,453	2,660,326	6,300,127	0
14	CUSTOMER ADVANCES	2,379,712	2,365,522	14,190	-	-	-	-	-	-
15	CUSTOMER DEPOSITS	21,824,650	-	296,345	-	-	-	-	-	-
16	DEFERRED FUEL-VIRGINIA	(124,294)	-	(124,294)	-	-	-	-	-	0
17	OPEB UNFUNDED	58,120,327	-	3,184,290	0	-	0	-	-	0
18	TOTAL DEDUCTIONS	521,229,395	384,640,982	29,080,304	31,043,767	15,177	31,028,590	9,364,905	21,663,686	0
19	NET ORIGINAL COST RATE BASE	3,565,967,405	3,177,107,966	200,335,544	264,988,237	72,497	264,915,740	79,888,228	185,027,512	0
DEVELOPMENT OF RETURN										
20	OPERATING REVENUES	1,306,033,927	1,154,156,041	57,657,006	94,220,880	2,961	94,217,920	29,722,275	64,495,645	-
OPERATING EXPENSES										
21	OPERATION & MAINT EXPENSE	939,447,099	819,700,590	46,940,275	72,806,234	61,736	72,744,497	22,284,149	50,460,349	0
22	DEPRECIATION & AMORT EXP	135,678,764	118,950,010	7,659,870	9,068,884	4,071	9,064,812	2,746,637	6,318,175	0
23	REGULATORY CREDITS	(2,386,863)	(2,062,879)	(123,449)	(200,535)	(18)	(200,517)	(59,545)	(140,972)	-
24	TAXES OTHER THAN INC TAX	21,906,653	19,552,424	1,156,739	1,197,490	591	1,196,899	365,418	831,481	0
25	INCOME TAXES	74,302,054	72,669,576	(126,782)	2,062,248	(25,351)	2,087,600	748,839	1,338,761	(0)
26	(GAIN) / LOSS DISPOSITION ALLOWANCES	(84,708)	(73,173)	(4,396)	(7,139)	(1)	(7,139)	(2,119)	(5,019)	-
27	(GAIN) / LOSS DISPOSITION PROPERTY-VA	(48,644)	-	(2,986)	-	-	-	-	-	-
28	CHARITABLE CONTRIBUTIONS-VA	292,026	-	8,225	-	-	-	-	-	-
29	INTEREST ON CUSTOMER DEPOSITS-VA	1,129,227	-	14,160	-	-	-	-	-	-
30	ACCRETION EXPENSE	1,803,921	1,803,921	107,904	175,286	16	175,270	52,049	123,221	-
31	TOTAL OPERATING EXPENSES	1,172,322,719	1,030,540,469	55,629,560	85,102,467	41,045	85,061,423	26,135,427	58,925,996	0
32	RETURN	202,247,480	191,120,145	3,919,282	8,258,275	(37,956)	8,296,232	2,695,299	5,600,932	(0)

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Jurisdiction Separation Study

	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ELECTRIC PLANT IN SERVICE										
INTANGIBLE PLANT			38,837	2,729	2,890	2	2,888	877	2,012	0
1 301-ORGANIZATION	PTDGPLT	44,456	-	-	-	-	-	-	-	0
2 302-FRANCHISE	KURETPLT	83,453	83,453	-	-	2,096	3,341,183	1,013,990	2,327,193	0
3 303-SOFTWARE	PTDGPLT	51,427,995	44,928,206	3,156,511	3,343,278	2,098	3,344,071	1,014,866	2,329,205	0
4 TOTAL INTANGIBLE PLANT		51,555,904	45,050,496	3,159,240	3,346,168					
PRODUCTION PLANT										
5 STEAM PRODUCTION PLANT	DEMPROD	2,214,732,751	1,913,147,131	114,923,906	186,661,714	16,986	186,644,727	55,413,879	131,230,849	-
6 FERC-AFUDC PRE	DEMFERC	17,814,553	-	6,788,896	11,025,657	-	11,025,657	3,273,462	7,752,195	-
7 FERC-AFUDC POST	DEMFERCP	8,429,762	-	-	8,429,762	-	8,429,762	2,502,754	5,927,008	-
8 TOTAL STEAM PROD PLANT		2,240,977,065	1,913,147,131	121,712,802	206,117,132	16,986	206,100,146	61,190,094	144,910,052	-
9 HYDRAULIC PRODUCTION PLANT	DEMPROD	12,388,135	10,701,212	642,828	1,044,095	95	1,044,090	309,958	734,041	-
10 FERC-AFUDC PRE	DEMFERC	1,230	-	469	761	-	761	226	535	-
11 FERC-AFUDC POST	DEMFERCP	2,324	-	-	2,324	-	2,324	690	1,634	-
12 TOTAL HYDRAULIC PROD PLANT		12,391,689	10,701,212	643,297	1,047,180	95	1,047,085	310,874	736,211	-
13 OTHER PRODUCTION PLANT	DEMPROD	520,984,475	450,040,734	27,034,219	43,909,521	3,996	43,905,526	13,035,329	30,870,196	-
14 FERC-AFUDC PRE	DEMFERC	2,013	-	767	1,246	-	1,246	370	876	-
15 FERC-AFUDC POST	DEMFERCP	2,097,193	-	-	2,097,193	-	2,097,193	622,646	1,474,547	-
16 TOTAL OTHER PROD PLANT		523,083,680	450,040,734	27,034,986	46,007,960	3,996	46,003,964	13,658,345	32,345,619	-
17 TOTAL PRODUCTION PLANT		2,776,452,434	2,373,889,077	149,391,085	253,172,272	21,077	253,151,195	75,159,314	177,991,881	-
TRANSMISSION PLANT										
18 KENTUCKY SYSTEM PROPERTY	DEMTRAN	475,794,663	411,004,531	24,689,291	40,100,842	3,649	40,097,192	11,904,654	28,192,538	-
19 VIRGINIA PROPERTY-500 KV LDNE	DEMPRODNV	8,225,544	7,494,337	-	731,207	67	731,140	217,072	514,068	-
20 VIRGINIA PROPERTY	DEMVA	36,628,271	-	36,628,271	-	-	-	-	-	-
21 FERC-AFUDC PRE	DEMFERCT	3,192,406	-	1,216,585	1,975,821	-	1,975,821	586,611	1,389,210	-
22 FERC-AFUDC POST	DFERCTP	460,533	-	-	460,533	-	460,533	136,730	323,803	-
23 TOTAL TRANSMISSION PLANT		524,301,418	418,498,868	62,334,147	43,268,403	3,716	43,264,687	12,845,068	30,419,620	-

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	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ELECTRIC PLANT IN SERVICE CONT										
DISTRIBUTION PLANT										
KENTUCKY DISTRIBUTION PLANT										
360-362 SUBSTATIONS										
1	DEM3602K	125,395,688	122,593,185	-	2,802,503	-	2,802,503	2,802,503	-	-
2	DIR3602K	-	-	-	-	-	-	-	-	-
3		125,395,688	122,593,185	-	2,802,503	-	2,802,503	2,802,503	-	-
4	DEM3645K	481,552,367	481,552,367	-	-	-	-	-	-	-
5	DEM3667K	125,419,548	125,419,548	-	-	-	-	-	-	-
368-TRANSFORMERS										
6	DPRODXY	5,932,802	5,405,452	-	527,350	-	527,350	156,568	370,783	-
7	DEM368K	253,373,351	253,373,351	-	-	-	-	-	-	-
8		259,306,153	258,778,802	-	527,350	-	527,350	156,568	370,783	-
9	CUST369K	79,642,953	79,642,953	-	-	-	-	-	-	-
10	CUST370K	63,384,326	63,384,326	-	-	-	-	-	-	-
11	CUST371K	17,391,895	17,391,895	-	279,584	-	279,584	65,802	213,782	-
12	CUST373K	76,387,118	76,387,118	-	-	-	-	-	-	-
13	DEM374K	18,610	18,610	-	-	-	-	-	-	-
14		1,228,498,658	1,224,889,220	-	3,609,437	-	3,609,437	3,024,873	584,565	-
VIRGINIA DISTRIBUTION PLANT										
360-362 SUBSTATIONS										
15	DEM3602V	7,511,549	-	7,511,549	-	-	-	-	-	-
16	DIR3602V	-	-	-	-	-	-	-	-	-
17		7,511,549	-	7,511,549	-	-	-	-	-	-
18	DEM3645V	37,028,489	-	37,028,489	-	-	-	-	-	-
19	DEM3667V	1,312,071	-	1,312,071	-	-	-	-	-	-
368-TRANSFORMERS										
20	DPRODVA	128,028	-	128,028	-	-	-	-	-	-
21	DEM368V	12,573,700	-	12,573,700	-	-	-	-	-	-
22		12,701,727	-	12,701,727	-	-	-	-	-	-
23	CUST369V	6,121,801	-	6,121,801	-	-	-	-	-	-
24	CUST370V	3,615,303	-	3,615,303	-	-	-	-	-	-
25	CUST371V	868,638	-	868,638	-	-	-	-	-	-
26	CUST373V	2,130,843	-	2,130,843	-	-	-	-	-	-
27		71,290,422	-	71,290,422	-	-	-	-	-	-
28	DEMTENND	163,556	-	-	163,556	163,556	-	-	-	-
29		1,299,952,635	1,224,889,220	71,290,422	3,772,993	163,556	3,609,437	3,024,873	584,565	-
30	LABOR	112,388,421	100,246,736	6,157,524	5,984,162	4,054	5,980,108	1,843,580	4,136,529	0
31		4,774,788,375	4,171,331,502	293,058,462	310,398,411	194,578	310,203,833	94,141,347	216,062,486	0

KENTUCKY UTILITIES COMPANY
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Jurisdictional Separation Study

	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ELECTRIC PLANT IN SERVICE CONT										
ACCUMULATED PROVISION FOR DEP										
PRODUCTION PLANT										
STEAM PRODUCTION PLANT										
1	SYSTEM	1,010,978,682	873,311,222	52,460,334	85,207,126	7,754	85,199,372	25,295,264	59,904,108	-
2	FERC-AFUDC PRE	14,456,628	-	5,509,234	8,947,394	-	8,947,394	2,656,436	6,290,958	-
3	FERC-AFUDC POST	1,566,014	-	-	1,566,014	-	1,566,014	464,942	1,101,072	-
4	TOTAL STEAM PROD PLT	1,027,001,324	873,311,222	57,969,568	95,720,534	7,754	95,712,780	28,416,642	67,296,138	-
HYDRAULIC PRODUCTION PLANT										
5	SYSTEM	8,407,989	7,263,053	436,296	708,641	64	708,576	210,373	498,203	-
6	FERC-AFUDC PRE	3,238	-	1,234	2,004	-	2,004	595	1,509	-
7	FERC-AFUDC POST	297	-	-	297	-	297	88	209	-
8	TOTAL HYDRO PROD PLT	8,411,524	7,263,053	437,530	710,942	64	710,877	211,056	499,821	-
OTHER PRODUCTION PLANT										
9	SYSTEM	143,204,889	123,704,326	7,430,994	12,069,569	1,098	12,068,471	3,583,068	8,485,403	-
10	FERC-AFUDC PRE	1,094	-	417	677	-	677	201	476	-
11	FERC-AFUDC POST	719,852	-	-	719,852	-	719,852	213,721	506,132	-
12	TOTAL OTHER PROD PLT	143,925,835	123,704,326	7,431,411	12,790,099	1,098	12,789,000	3,796,990	8,992,011	-
13	TOTAL PRODUCTION PLANT	1,179,338,683	1,004,278,600	65,838,508	109,221,574	8,917	109,212,658	32,424,688	76,787,970	-
TRANSMISSION PLANT										
14	KENTUCKY SYSTEM PROPERTY	287,999,685	246,889,065	15,561,463	25,549,157	2,192	25,546,964	7,584,765	17,962,199	-
15	VIRGINIA PROPERTY	25,953,117	4,335,872	21,191,509	425,736	38	425,697	126,387	299,310	-
16	FERC-AFUDC PRE	2,447,764	-	932,811	1,514,953	-	1,514,953	449,782	1,065,171	-
17	FERC-AFUDC POST	107,481	-	-	107,481	-	107,481	31,911	75,570	-
18	TOTAL TRANSMISSION PLANT	316,508,047	251,224,938	37,685,783	27,597,326	2,231	27,595,096	8,192,845	19,402,251	-
DISTRIBUTION PLANT- VA & TN										
19	DISTRIBUTION PLANT- VA & TN	28,178,104	-	28,065,988	112,116	112,116	-	-	244,530	-
20	DISTRIBUTION PLANT KY & FERC	513,893,858	512,383,992	-	1,509,866	112,116	1,509,866	1,265,336	244,530	-
21	TOTAL DISTRIBUTION PLANT	542,071,962	512,383,992	28,065,988	1,621,981	112,116	1,509,866	1,265,336	244,530	-
22	GENERAL PLANT	52,039,347	46,417,368	2,851,126	2,770,854	1,877	2,768,977	853,635	1,915,342	0
23	INTANGIBLE PLANT-FRANCHISES	48,608	48,608	-	-	-	-	-	518,775	0
24	INTANGIBLE PLANT-SOFTWARE	11,464,255	10,015,332	703,645	745,279	467	744,812	226,037	98,868,867	0
25	TOTAL DEPRECIATION RESERVE	2,101,470,902	1,824,768,838	335,145,050	341,957,014	125,607	341,831,407	42,962,540	98,868,867	0
26	NET ELECTRIC PLANT IN SERVICE	2,673,317,473	2,346,962,665	157,913,412	168,441,396	68,970	168,372,426	51,178,807	117,193,619	0

KENTUCKY UTILITIES COMPANY
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	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ADDITIONS TO NET PLANT										
CONSTRUCTION WORK IN PROGRESS										
PRODUCTION PLANT										
1	PRODSYS	1,054,685,231	911,066,142	54,728,295	88,890,794	8,089	88,882,705	26,388,827	62,493,878	-
2	FERC-AFUDC PRE	-	-	-	-	-	-	-	-	-
3	FERC-AFUDC POST	11,911,346	-	-	11,911,346	-	11,911,346	3,516,419	8,374,928	-
4	TOTAL PRODUCTION PLANT	1,066,596,577	911,066,142	54,728,295	100,802,140	8,089	100,794,051	29,925,246	70,868,805	-
TRANSMISSION PLANT										
5	SYSTEM	92,045,797	78,906,686	4,973,503	8,165,608	701	8,164,907	2,424,120	5,740,787	-
6	TRANS VIRGINIA-KY SYSTEM	-	-	-	-	-	-	-	-	-
7	TRANS VIRGINIA	2,527,737	-	2,527,415	321	-	321	95	226	-
8	FERC-AFUDC PRE	-	-	-	-	-	-	-	-	-
9	FERC-AFUDC POST	733,604	-	-	733,604	-	733,604	217,803	515,801	-
10	TOTAL TRANSMISSION PLT	95,307,138	78,906,686	7,500,918	8,899,533	701	8,898,833	2,642,019	6,256,814	-
DISTRIBUTION - VA & TN										
11	DISTRIBUTION - VA & TN	2,175,740	-	2,175,740	-	-	-	-	-	-
12	DISTRIBUTION PLANT KY & FERC	24,341,048	24,269,532	-	71,516	-	71,516	59,934	11,582	-
13	TOTAL DISTRIBUTION PLT	26,516,788	24,269,532	2,175,740	71,516	-	71,516	59,934	11,582	-
14	GENERAL	12,687,532	11,316,856	695,123	675,552	458	675,095	208,122	466,973	0
15	TOTAL CWIP	1,201,108,035	1,025,559,217	65,100,076	110,448,742	9,247	110,439,494	32,835,320	77,604,175	0
WORKING CAPITAL										
MATERIALS & SUPPLIES										
16	FUEL STOCK	84,720,209	73,439,456	3,938,317	7,342,436	600	7,341,836	2,252,409	5,089,427	-
PLANT MATERIAL & SUPPLIES										
17	PRODUCTION	20,746,109	17,738,755	1,116,130	1,891,224	157	1,891,066	561,448	1,329,618	-
18	TRANSMISSION	2,979,695	2,378,401	355,392	245,902	21	245,881	73,001	172,880	-
19	DISTRIBUTION	6,236,237	5,876,137	342,000	18,100	785	17,315	14,511	2,804	-
20	GENERAL	-	-	-	-	-	-	-	-	-
21	STORES UNDISTRIBUTED	6,493,187	5,633,105	393,015	467,067	209	466,858	140,639	326,220	-
22	TOTAL PLT MAT & SUPPLIES	36,455,229	31,626,398	2,206,538	2,622,293	1,172	2,621,121	789,599	1,831,522	-
23	TOTAL MATERIALS & SUPPLIES	121,175,438	105,065,854	6,144,854	9,964,729	1,772	9,962,957	3,042,007	6,920,949	-
PREPAYMENTS										
24	INSURANCE PREMIUMS	3,672,888	3,231,585	217,209	224,093	144	223,950	68,284	155,666	0
25	PUBLIC SERVICE COMM TAX	-	-	-	-	-	-	-	-	0
26	TOTAL PREPAYMENTS	3,672,888	3,231,585	217,209	224,093	144	223,950	68,284	155,666	0
27	WORKING CASH - CALC BY JURIS	87,146,406	80,258,812	-	6,887,593	7,534	6,880,060	2,109,285	4,770,774	0
28	TOTAL WORKING CAPITAL	211,994,731	188,556,252	6,362,064	17,076,416	9,450	17,066,966	5,219,576	11,847,390	0
29	EMISSION ALLOWANCES	776,561	670,815	40,296	65,450	6	65,444	19,430	46,014	-
30	TOTAL ADDITIONS TO NET PLANT	1,413,879,327	1,214,786,285	71,502,437	127,590,607	18,703	127,571,904	38,074,326	89,497,579	0

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	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
DEDUCTIONS FROM NET PLANT										
ACCUMULATED DEFERRED INC TAX										
PRODUCTION PLANT										
1	PRODSYS	205,424,180	177,451,063	10,659,593	17,313,524	1,576	17,311,949	5,139,830	12,172,119	-
2	FERC-AFUDC PRE	2,285,303	-	870,899	1,414,404	-	1,414,404	419,929	994,474	-
3	FERC-AFUDC POST	162,313	-	-	162,313	-	162,313	48,190	114,123	-
4	TOTAL PRODUCTION PLANT	207,871,796	177,451,063	11,530,492	18,890,241	1,576	18,888,665	5,607,950	13,280,716	-
TRANSMISSION PLANT										
5	KENTUCKY SYSTEM PROPERTY	23,334,213	20,003,362	1,260,816	2,070,035	178	2,069,858	614,530	1,455,327	-
6	VIRGINIA PROPERTY-500 K V LINE	1,098,280	1,000,649	-	97,631	9	97,622	28,984	68,639	-
7	VIRGINIA PROPERTY-OTHER	1,366,739	-	1,366,565	174	-	174	52	122	-
8	FERC-AFUDC PRE	494,059	-	188,279	305,780	-	305,780	90,784	214,995	-
9	FERC-AFUDC POST	14,145	-	-	14,145	-	14,145	4,200	9,945	-
10	TOTAL TRANSMISSION PLANT	26,307,436	21,004,011	2,815,660	2,487,765	186	2,487,578	738,549	1,749,029	-
DISTRIBUTION - VA										
11	DISTRIBUTION - VA	5,642,156	-	5,642,156	-	-	-	-	-	-
12	DISTRIBUTION PLT KY,FERC & TN	93,029,434	92,743,758	-	285,676	12,384	273,292	229,031	44,261	-
13	TOTAL DISTRIBUTION PLANT	98,671,590	92,743,758	5,642,156	285,676	12,384	273,292	229,031	44,261	-
GENERAL										
14	GENERAL	7,867,075	7,017,169	431,020	418,885	284	418,601	129,049	289,553	0
15	TOTAL DEFERRED INCOME TAX	340,717,897	298,216,001	20,419,329	22,082,567	14,430	22,068,137	6,704,579	15,363,558	0
ACCUM DEFER INVEST TAX CREDITS										
16	PRODUCTION	98,294,761	84,045,962	5,288,208	8,960,591	746	8,959,844	2,660,133	6,299,712	-
17	TRANSMISSION	5,449	4,671	294	483	0	483	144	340	-
18	TRANSMISSION VA	1,644	275	1,342	27	0	27	8	19	-
19	DISTRIBUTION - VA	520	-	520	-	-	-	-	-	-
20	DISTRIBUTION PLT KY,FERC & TN	7,283	7,261	-	22	1	21	18	3	-
21	GENERAL	1,446	1,290	79	77	0	77	24	53	0
22	TOTAL DEFERRED INVEST CREDIT	98,311,103	84,059,458	5,290,444	8,961,200	747	8,960,453	2,660,326	6,300,127	0
CUSTOMER ADVANCES										
23	CUSTOMER ADVANCES	2,379,712	2,365,522	14,190	-	-	-	-	-	-
CUSTOMER DEPOSITS										
24	CUSTOMER DEPOSITS	21,824,650	-	296,345	-	-	-	-	-	-
DEFERRED FUEL-VIRGINIA										
25	DEFERRED FUEL-VIRGINIA	(124,294)	-	(124,294)	-	-	-	-	-	-
OPEB UNFUNDED										
26	OPEB UNFUNDED	58,120,327	-	3,184,290	0	-	0	-	-	0
27	TOTAL DEDUCTIONS FROM NET PLT	521,229,395	384,640,982	29,080,304	31,043,767	15,177	31,028,590	9,364,905	21,663,686	0
28	RATE BASE	3,565,967,405	3,177,107,966	200,335,544	264,988,237	72,497	264,915,740	79,888,228	185,027,512	0

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OPERATING REVENUES										
SALES OF ELECTRICITY										
1 SALES TO ULTIMATE CONSUMERS		1,311,826,645	1,166,544,582	56,765,602	88,516,461	2,500	88,513,961	27,351,831	61,162,130	-
2										
INTERSYSTEM SALES										
3 DEMAND	DEMPROD	-	-	-	-	-	-	-	-	-
4 ENERGY	ENERGY	45,409,473	39,363,064	2,110,912	3,935,497	322	3,935,176	1,207,276	2,727,899	-
5 PARIS REVENUES	ENERGY	2,504,327	2,170,868	116,417	217,042	18	217,024	66,581	150,443	-
6 TOTAL INTERSYSTEM SALES		47,913,800	41,533,932	2,227,328	4,152,540	340	4,152,200	1,273,857	2,878,343	-
7 TOTAL ELECTRIC REVENUES		1,359,740,445	1,208,078,514	58,992,930	92,669,001	2,840	92,666,161	28,625,689	64,040,472	-
OTHER OPERATING REVENUES										
8 LATE PAYMENT - DIRECT	DIRLATEPAY	4,398,330	4,397,443	-	887	-	887	-	887	-
9 POLE ATTACHMENT - DIRECT	DIRPOLREV	479,643	439,828	39,629	186	186	-	-	-	-
10 FACILITY LEASE - DIRECT	DIRFACL	1,261,665	1,200,742	60,923	-	-	-	-	-	-
11 POWER CHARGES	DEMTRAN	8,194,757	7,078,857	425,231	690,669	63	690,606	205,038	485,569	-
12 MISO SCHEDULE 10 OFFSET-KY	REVKU	(1,064,694)	(1,064,694)	-	-	-	-	-	-	-
13 MATERIAL SALES-KYRET & FERC	PLANTKF	-	-	-	-	-	-	-	-	-
14 MATERIAL SALES - DIRECT	DIRMATREV	44,401	44,401	-	-	-	-	-	-	-
15 SERVICE ON/OFF/RET CHK - DIRECT	DIRSERREV	1,497,794	1,467,665	30,129	-	-	-	-	-	-
16 SALES TAX COLLECT'N FEES-KY	REVKU	17,858	17,858	-	-	-	-	-	-	-
17 TOTAL OTHER REVENUES		14,829,754	13,582,100	555,912	691,742	249	691,493	205,038	486,456	-
18 TOTAL OPERATING REVENUES		1,374,570,199	1,221,660,614	59,548,842	93,360,743	3,088	93,357,654	28,830,726	64,526,928	-

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ALOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
OPERATION & MAINTENANCE EXP									
PRODUCTION EXPENSE-STEAM									
1 500-SUPERV & ENGINEERING	STMPLT 3,896,855	3,326,789	211,647	358,419	30	358,389	106,404	251,985	-
2 501-FUEL	ENERGY 434,889,328	376,982,496	20,216,331	37,690,501	3,082	37,687,419	11,562,159	26,125,261	-
3 501-1/5 SALES & PARIS VAR EXP	REVFERC -	-	-	-	-	-	-	-	-
4 502 & 504-STEAM EXPENSES	STMPLT 12,891,446	11,005,571	700,165	1,185,710	98	1,185,612	352,002	833,610	-
5 505-ELECTRIC EXPENSES	STMPLT 5,564,191	4,750,212	302,204	511,775	42	511,732	151,931	359,802	-
6 506-MISC STEAM POWER EXP	STMPLT 14,385,240	12,280,840	781,297	1,323,103	109	1,322,994	392,790	930,204	-
7 507 & 509 - RENTS & ALLOWANCE	STMPLT 1,024,310	874,465	55,633	94,212	8	94,205	27,969	66,236	-
8 TOTAL STEAM OPERATIONS	472,651,370	409,220,373	22,267,278	41,163,720	3,368	41,160,352	12,593,255	28,567,097	-
9 510-SUPERV & ENGINEERING	STMPLT 7,871,370	6,719,876	427,513	723,981	60	723,921	214,929	508,993	-
10 511-STRUCTURES	STMPLT 5,244,351	4,477,161	284,833	482,357	40	482,317	143,198	339,120	-
11 512-BOILER PLANT	ENERGY 28,049,838	24,314,917	1,303,929	2,430,992	199	2,430,793	745,745	1,685,048	-
12 513-ELECTRIC PLANT	ENERGY 9,932,918	8,610,320	461,743	860,855	70	860,785	264,081	596,704	-
13 514-MISC STEAM PLANT	STMPLT 1,268,543	1,082,969	68,898	116,676	10	116,666	34,638	82,029	-
14 TOTAL STEAM MAINTENANCE	52,367,021	45,205,244	2,546,916	4,614,861	378	4,614,482	1,402,590	3,211,892	-
15 TOTAL STEAM GENERATION	525,018,391	454,425,617	24,814,194	45,778,580	3,746	45,774,834	13,995,845	31,778,989	-
PRODUCTION EXPENSE-HYDRO									
16 535-SUPERV & ENGINEERING	HYDPLT 7,228	6,242	375	611	0	611	181	429	-
17 536-WATER FOR POWER	HYDPLT -	-	-	-	-	-	-	-	-
18 537-HYDRAULIC EXPENSES	HYDPLT -	-	-	-	-	-	-	-	-
19 538-ELECTRIC EXPENSES	HYDPLT -	-	-	-	-	-	-	-	-
20 539-MISC HYDR POWER GENER	HYDPLT 37,242	32,162	1,933	3,147	0	3,147	934	2,213	-
21 540-RENTS	HYDPLT -	-	-	-	-	-	-	-	-
22 TOTAL HYDRO OPERATIONS	44,470	38,404	2,309	3,758	0	3,758	1,116	2,642	-
23 541-SUPERV & ENGINEERING	HYDPLT 85,931	5,166	8,409	8,409	1	8,408	2,496	5,912	-
24 542-STRUCTURES	HYDPLT 280,962	242,633	14,586	23,743	2	23,741	7,049	16,692	-
25 543-RESERV, DAMS & WATERWAY	HYDPLT 188,214	11,314	18,418	18,418	2	18,416	5,468	12,949	-
26 544-ELECTRIC PLANT	ENERGY 85,854	74,422	3,991	7,441	1	7,440	2,283	5,158	-
27 545-MISC HYDRAULIC PLANT	HYDPLT 4,394	4,394	264	430	0	430	128	302	-
28 TOTAL HYDRO MAINTENANCE	689,356	595,594	35,321	58,441	5	58,435	17,423	41,013	-
29 TOTAL HYDRO GENERATION	733,826	633,998	37,630	62,199	6	62,193	18,538	43,655	-
PRODUCTION EXPENSE-OTHER									
30 546-SUPERV & ENGINEERING	OTHPLT 154,357	132,803	7,978	13,577	1	13,575	4,030	9,545	-
31 547-FUEL	ENERGY 21,355,648	18,512,079	992,742	1,850,827	151	1,850,676	567,771	1,282,905	-
32 548-GENERATION EXPENSES	OTHPLT 263,921	227,067	13,640	23,213	2	23,211	6,891	16,320	-
33 549-550 MISC & RENTS	OTHPLT 115,492	99,365	5,969	10,158	1	10,157	3,016	7,142	-
34 TOTAL OTHER OPERATIONS	21,889,418	18,971,314	1,020,329	1,897,775	155	1,897,620	581,708	1,315,912	-
35 551-SUPERV & ENGINEERING	OTHPLT 93,800	80,702	4,848	8,250	1	8,250	2,449	5,800	-
36 552-STRUCTURES	OTHPLT 266,797	229,542	13,789	23,466	2	23,464	6,966	16,498	-
37 553-GENERATING & ELECT PLT	OTHPLT 2,504,959	2,155,168	129,466	220,324	19	220,305	65,407	154,898	-
38 554-MISC OTH POWER GEN PLT	OTHPLT 471,603	405,749	24,374	41,480	4	41,476	12,314	29,162	-
39 TOTAL OTHER MAINTENANCE	3,337,159	2,871,161	172,477	293,521	25	293,495	87,137	206,358	-
40 TOTAL OTHER GENERATION	25,226,577	21,842,475	1,192,806	2,191,296	181	2,191,115	668,845	1,522,270	-
555-PURCHASED POWER									
41 CAPACITY COMPONENT	DEMPROD 25,860,170	22,338,727	1,341,901	2,179,542	198	2,179,344	647,036	1,532,308	-
42 ENERGY COMPONENT	ENERGY 179,145,075	155,291,365	8,327,765	15,525,945	1,269	15,524,675	4,762,830	10,761,845	-
43 TOTAL ACCT 555	205,005,245	177,630,092	9,669,666	17,705,487	1,468	17,704,019	5,409,866	12,294,153	-
44 556-SYSTEM CONTROL & DISP	DEMPROD 1,748,149	1,510,099	90,713	147,337	13	147,324	43,740	103,584	-
45 557-OTHER EXPENSES	PRODPLT 937,006	801,178	50,410	85,418	7	85,411	25,358	60,053	-
46 TOTAL PRODUCTION EXPENSES	758,669,195	656,843,459	35,855,419	65,970,317	5,421	65,964,896	20,162,192	45,802,704	-

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OPERATION & MAINT EXP CONT									
TRANSMISSION EXPENSES									
1 560-SUPERV & ENGINEERING	LABTROP 1,019,792	814,001	121,632	84,159	7	84,152	24,984	59,168	-
2 561-LOAD DISPATCHING	TRANPLT 1,485,147	1,185,448	177,135	122,563	11	122,552	36,385	86,167	-
3 562-STATION EXPENSES	TRANPLT 402,023	320,896	47,950	33,177	3	33,174	9,849	23,325	-
4 563-OVERHEAD LINE EXPENSES	TRANPLT 389,365	310,792	46,440	32,133	3	32,130	9,539	22,591	-
5 564-UNDERGROUND LINE EXP	TRANPLT -	-	-	-	-	-	-	-	-
6 565-TRANSM OF ELECT BY OTH	TRANPLT 5,887,798	4,699,657	702,246	485,895	42	485,854	144,247	341,606	-
7 566-MISC TRANSMISSION EXP	TRANPLT 4,942,604	3,945,201	589,511	407,892	35	407,857	121,091	286,767	-
8 567-RENTS	TRANPLT 121,821	97,238	14,530	10,053	1	10,052	2,985	7,068	-
9 575 7-MISO DAY 1&2 EXP	TRANPLT 1,315,322	1,049,893	156,880	108,548	9	108,539	32,225	76,314	-
10 TOTAL TRANSM OPERATIONS	15,563,871	12,423,126	1,856,324	1,284,421	110	1,284,311	381,305	903,005	-
11 568-SUPERV & ENGINEERING	TRANPLT -	-	-	-	-	-	-	-	-
12 569-MAINT OF STRUCTURES	TRANPLT 1,298,173	1,036,205	154,835	107,133	9	107,124	31,804	75,319	-
13 570-MAINT OF STATION EQUIP	TRANPLT 3,585,837	2,862,225	427,688	295,924	25	295,899	87,851	208,048	-
14 571-MAINT OF OH LINES	TRANPLT -	-	-	-	-	-	-	-	-
15 572-MAINT OF UG LINES	TRANPLT 384,141	306,622	45,817	31,702	3	31,699	9,411	22,288	-
16 573-MAINT OF MISC TRAN PLT	TRANPLT 5,268,151	4,205,053	628,340	434,758	37	434,721	129,067	305,655	-
17 TOTAL TRANSM MAINTENANCE	5,268,151	4,205,053	628,340	434,758	37	434,721	129,067	305,655	-
18 TOTAL TRANSMISSION EXPENSES	20,832,022	16,628,179	2,484,664	1,719,180	148	1,719,032	510,372	1,208,660	-
DISTRIBUTION EXPENSES									
19 580-SUPERV & ENGINEERING	DISTPLT 2,042,411	1,924,475	112,007	5,928	257	5,671	4,753	918	-
20 581-DIST SYSTEM CONTROL	PLT3602 716,812	660,868	40,493	15,451	343	15,108	15,108	-	-
21 582-STATION EXPENSES	PLT3602 1,189,420	1,096,591	67,191	25,638	570	25,068	25,068	-	-
22 583-OVERHEAD LINES	PLT3645 3,053,631	2,835,179	218,008	444	444	-	-	-	-
23 584-UNDERGROUND LINES	PLT3667 62,857	62,206	651	-	-	-	-	-	-
24 585-STREET LIGHTING	PLT373 -	-	-	-	-	-	-	-	-
25 586-METERS	PLT370 6,381,149	6,008,989	344,258	27,902	1,279	26,623	6,266	20,357	-
26 587-CUSTOMER INSTALLATIONS	PLT371 (58,346)	(55,569)	(2,775)	(2)	(2)	-	-	-	-
27 588-MISCELLANEOUS EXP	DISTPLT 4,131,437	3,892,874	226,571	11,991	520	11,471	9,613	1,858	-
28 589-RENTS	DISTPLT 14,290	13,465	784	41	2	40	33	6	-
29 TOTAL DISTR OPERATIONS	17,533,659	16,439,079	1,007,187	87,393	3,413	83,980	60,841	23,140	-
30 590-SUPERV & ENGINEERING	DISTPLT 40,875	38,514	2,242	119	5	113	95	18	-
31 591-MAINT OF STRUCTURES	PLT3602 -	-	-	-	-	-	-	-	-
32 592-MAINT OF STATION EQUIP	PLT3602 721,515	665,204	40,759	15,552	346	15,207	15,207	-	-
33 593-MAINT OF OH LINES	PLT3645 19,713,587	18,303,308	1,407,415	2,865	2,865	-	-	-	-
34 594-MAINT OF UG LINES	PLT3667 621,102	614,672	6,430	-	-	-	-	-	-
35 595-MAINT OF LNE TRANSF	PLT368 (305,112)	(290,262)	(14,247)	(602)	(11)	(592)	(176)	(416)	-
36 596-MAINT OF ST LIGHTING	PLT373 23,758	23,113	645	-	-	-	-	-	-
37 597-MAINT OF METERS	PLT370 -	-	-	-	-	-	-	-	-
38 598-MISCELLANEOUS	DISTPLT (29,537)	(27,831)	(1,620)	(86)	(4)	(82)	(69)	(13)	-
39 TOTAL DISTR MAINTENANCE	20,786,189	19,326,719	1,441,623	17,848	3,201	14,647	15,057	(411)	-
40 TOTAL DISTRIBUTION EXPENSES	38,319,848	35,765,797	2,448,810	105,241	6,614	98,627	75,898	22,729	-

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	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
OPERATION & MAINT EXP CONT										
CUSTOMER ACCOUNTING EXPENSES										
1	901-SUPERVISION	LABCA 2,130,689	2,015,177	112,741	2,771	23	2,748	1,473	1,275	-
2	902-METER READING	CUST902 3,988,859	3,772,608	211,063	5,187	42	5,145	2,757	2,388	-
3	903-CUSTOMER RECORDS	CUST903 14,852,626	14,047,412	785,899	19,315	157	19,157	10,267	8,890	-
4	904-UNCOLLECTIBLE ACCOUNTS	CUST904 1,700,386	1,608,202	89,973	2,211	18	2,193	1,175	1,018	-
5	905-MISCELLANEOUS	EXP9024 381,658	360,967	20,195	496	4	492	264	228	-
6	TOTAL CUSTOMER ACCOUNTS		21,804,366	1,219,871	29,980	244	29,736	15,936	13,799	-
CUSTOMER SERVICES										
7	907-SUPERVISION	LABSA 192,632	192,450	182	0	0	-	-	-	-
8	908-CUSTOMER ASSISTANCE	CUST908 7,989,989	7,989,989	-	-	-	-	-	-	-
9	909-INFORMATION & INSTRUCT	CUST909 91,547	86,651	4,896	1	1	-	-	-	-
10	910-MISCELLANEOUS	EXP9089 3,263,765	3,263,787	1,978	0	0	-	-	-	-
11	TOTAL CUSTOMER SERVICE		11,532,876	7,056	1	1	-	-	-	-
SALES EXPENSE										
12	911-SUPERVISION	LABSA -	-	-	-	-	-	-	-	-
13	912-DEMONSTRATING & SELLING	CUST912 7,959	7,533	426	0	0	-	-	-	-
14	913-ADVERTISING	CUST913 65,214	61,726	3,488	1	1	-	-	-	-
15	916-MISCELLANEOUS	EXP9123 -	-	-	-	-	-	-	-	-
16	TOTAL SALES EXPENSE		69,259	3,913	1	1	-	-	-	-
ADMINISTRATIVE & GENERAL										
PLANT COMPONENT										
17	924-PROPERTY INSURANCE	PLANT 3,175,792	2,774,423	194,918	206,451	129	206,322	62,615	143,707	0
18	TOTAL NET PLT COMPONENT		2,774,423	194,918	206,451	129	206,322	62,615	143,707	0
LABOR COMPONENT										
19	920-ADMIN & GENERAL EXP	LABOR 18,059,234	16,108,237	989,427	961,570	651	960,919	296,237	664,682	0
20	921-OFFICE SUPPLIES & EXP	LABOR 5,747,784	5,126,832	314,909	306,043	207	305,835	94,285	211,551	0
21	922-ADMIN EXP TRANSF-CRED	LABOR (2,126,649)	(1,896,900)	(116,515)	(113,234)	(77)	(113,157)	(34,885)	(78,273)	(0)
22	923-OUTSIDE SERVICES	LABOR 8,004,981	7,140,177	438,576	426,228	289	425,939	131,311	294,628	0
23	925-INJURIES & DAMAGES	LABOR 1,633,351	1,456,895	89,488	86,968	59	86,909	26,793	60,117	0
24	926-PENSIONS & BENEFITS	LABOR 37,283,934	33,256,029	2,042,708	1,985,196	1,345	1,983,852	611,592	1,372,259	0
25	926-PENSIONS & BENES-DIR KY	LABPTDKY -	-	-	-	-	-	-	-	-
26	926-PENSIONS & BENES-DIR VAJ	LABPTDVAJ -	-	-	-	-	-	-	-	-
27	926-PENSIONS & BENES-DIR VNJ	LABPTDVNJ -	-	-	-	-	-	-	-	-
28	926-PENSIONS & BENES-DIR FERC	LABPTDFER -	-	-	-	-	-	-	-	-
29	929-DUPLICATE CHARGES-CR	LABOR (3,449)	(3,076)	(189)	(184)	(0)	(184)	(57)	(127)	(0)
26	930-MISC GENERAL EXPENSE	LABOR 1,390,787	1,240,536	76,198	74,053	50	74,003	22,814	51,189	0
27	931-RENTS	LABOR 1,701,003	1,701,003	104,482	101,540	69	101,471	31,282	70,189	0
28	935-MAINTENANCE	LABOR 9,345,913	8,336,244	512,043	497,626	337	497,289	153,307	343,982	0
29	TOTAL LABOR COMPONENT		81,242,911	72,465,976	4,451,127	4,325,808	2,930	4,322,878	1,332,680	2,990,198
928-REGULATORY COMMISSION										
30	STATE JURISDICTION	REVKU 107,039	307,039	-	-	-	-	-	-	-
31	FEDERAL JURISDICTION	REVFERC 367,721	-	-	367,721	-	367,721	113,630	254,091	-
32	VIRGINIA JURISDICTION	REVVA 190,113	-	190,113	-	-	-	-	-	-
33	928 ALLOCATED	ENERGY 453,412	352,960	18,928	81,525	46,239	35,286	10,825	24,460	-
34	TOTAL ACCOUNT 928		659,999	209,041	449,246	46,239	403,007	124,456	278,552	-
35	927-FRANCHISE NJ VA	REVNVA 3,449	-	3,449	-	-	-	-	-	-
36	930-EPRI & ADVERTISING	ENERGY1 1,218,272	1,156,257	62,006	9	9	-	-	-	-
37	TOTAL ADMINISTRATIVE & GEN		77,056,654	4,920,541	4,981,515	49,308	4,932,207	1,519,750	3,412,456	0
38	TOTAL OPERATION & MAINTENANCE		939,447,099	819,700,590	46,940,275	72,806,234	61,736	72,744,497	22,284,149	50,460,349
	TOTAL OPERATION		847,653,310	739,160,575	41,603,555	57,752	66,831,427	22,284,149	50,460,349	0
	TOTAL MAINTENANCE		91,793,789	80,540,015	5,336,719	3,984	5,913,070	1,000,000	1,000,000	0
	TOTAL OPERATION LESS FUEL AND PURCHASED POWER DEPRECIATION & AMORT EXPENSE		186,403,089	166,035,908	10,724,816	53,051	9,589,313	1,000,000	1,000,000	0

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DEPRECIATION EXPENSE										
PRODUCTION PLANT										
STEAM PRODUCTION PLANT										
1	STMSYS	63,397,470	54,764,480	3,289,735	5,343,254	486	5,342,768	1,586,241	3,756,527	-
2	FERC-AFUDC PRE	422,014	-	160,824	261,190	-	261,190	77,546	183,644	-
3	FERC-AFUDC POST	271,894	-	-	271,894	-	271,894	80,724	191,170	-
4	TOTAL STEAM PROD PLT	64,091,377	54,764,480	3,450,559	5,876,338	486	5,875,852	1,744,511	4,131,341	-
HYDRAULIC PRODUCTION PLANT										
5	HYDSYS	116,611	100,732	6,051	9,828	1	9,827	2,918	6,910	-
6	FERC-AFUDC PRE	8	-	3	5	-	5	1	3	-
7	FERC-AFUDC POST	20	-	-	20	-	20	6	14	-
8	TOTAL HYDRO PROD PLT	116,639	100,732	6,054	9,853	1	9,852	2,925	6,927	-
OTHER PRODUCTION PLANT										
9	OTHSYS	16,828,364	14,536,804	873,235	1,418,325	129	1,418,196	421,055	997,141	-
10	FERC-AFUDC PRE	61	-	23	38	-	38	11	26	-
11	FERC-AFUDC POST	70,467	-	-	70,467	-	70,467	20,921	49,546	-
12	TOTAL OTHER PROD PLT	16,898,891	14,536,804	873,258	1,488,830	129	1,488,701	441,988	1,046,713	-
13	TOTAL PRODUCTION PLANT	81,106,908	69,402,016	4,329,871	7,375,021	616	7,374,405	2,189,424	5,184,981	-
TRANSMISSION PLANT										
14	KENTUCKY SYSTEM PROPERTY	9,880,662	8,470,243	533,881	876,538	75	876,462	260,217	616,245	-
15	VIRGINIA PROPERTY	930,903	155,522	760,110	15,271	1	15,269	4,533	10,736	-
17	FERC-AFUDC PRE	63,877	-	24,343	39,534	-	39,534	11,738	27,797	-
18	FERC-AFUDC POST	8,971	-	-	8,971	-	8,971	2,663	6,307	-
19	TOTAL TRANSMISSION PLANT	10,884,412	8,625,765	1,318,334	940,313	77	940,237	279,151	661,085	-
DISTRIBUTION PLANT										
20	KYDIST	31,243,685	31,151,888	-	91,797	-	91,797	76,930	14,867	-
21	VADIST	1,366,209	-	1,366,209	-	-	-	-	-	-
22	TNDIST	2,952	-	-	2,952	2,952	-	-	-	-
23	TOTAL DISTRIBUTION PLANT	32,612,846	31,151,888	1,366,209	94,748	2,952	91,797	76,930	14,867	-
24	GENERAL PLANT	5,193,100	4,632,073	284,519	276,508	187	276,321	85,186	191,135	0
25	INTANGIBLE PLANT-SOFTWARE	5,880,623	5,137,393	360,937	382,293	240	382,053	115,946	266,107	0
26	INTANGIBLE PLANT-FRANCHISES	875	875	-	-	-	-	-	-	-
27	TOTAL DEPREC & AMORT EXP	135,678,764	118,950,010	7,659,870	9,068,884	4,071	9,064,812	2,746,637	6,318,175	0

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REGULATORY CREDITS AND ACCRETION										
REGULATORY CREDITS										
PRODUCTION PLANT										
1	STMSYS	(2,374,636)	(2,051,276)	(123,221)	(200,139)	(18)	(200,120)	(59,415)	(140,706)	-
2	HYDSYS	-	-	-	-	-	-	-	-	-
3	OTHYSYS	-	-	-	-	-	-	-	-	-
4	TOTAL PRODUCTION PLANT	(2,374,636)	(2,051,276)	(123,221)	(200,139)	(18)	(200,120)	(59,415)	(140,706)	-
TRANSMISSION PLANT										
5	KYTRPLT	(4,208)	(3,607)	(227)	(373)	(0)	(373)	(111)	(262)	-
6	TRPLTVA	-	-	-	-	-	-	-	-	-
7	TOTAL TRANSMISSION PLANT	(4,208)	(3,607)	(227)	(373)	(0)	(373)	(111)	(262)	-
DISTRIBUTION PLANT										
8	KYDIST	(8,020)	(7,996)	-	(24)	-	(24)	(20)	(4)	-
9	VADIST	-	-	-	-	-	-	-	-	-
10	TOTAL DISTRIBUTION PLANT	(8,020)	(7,996)	-	(24)	-	(24)	(20)	(4)	-
11	TOTAL REGULATORY CREDITS	(2,386,863)	(2,062,879)	(123,449)	(200,535)	(18)	(200,517)	(59,545)	(140,972)	-
ACCRETION										
PRODUCTION PLANT										
12	STMSYS	2,075,175	1,792,593	107,682	174,900	16	174,884	51,922	122,962	-
13	HYDSYS	-	-	-	-	-	-	-	-	-
14	OTHYSYS	-	-	-	-	-	-	-	-	-
15	TOTAL PRODUCTION PLANT	2,075,175	1,792,593	107,682	174,900	16	174,884	51,922	122,962	-
TRANSMISSION PLANT										
16	KYTRPLT	4,099	3,513	221	364	0	364	108	256	-
17	TRPLTVA	-	-	-	-	-	-	-	-	-
18	TOTAL TRANSMISSION PLANT	4,099	3,513	221	364	0	364	108	256	-
DISTRIBUTION PLANT										
19	KYDIST	7,837	7,814	-	23	-	23	19	4	-
20	DPLTXVA	-	-	-	-	-	-	-	-	-
21	TOTAL DISTRIBUTION PLANT	7,837	7,814	-	23	-	23	19	4	-
22	TOTAL ACCRETION EXPENSE	2,087,110	1,803,921	107,904	175,286	16	175,270	52,049	123,221	-

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OTHER TAXES & OTHER EXPENSES										
TAXES OTHER THAN INCOME TAX										
1	PROPERTY TAXES	13,013,415	11,424,756	768,705	819,954	336	819,618	249,133	570,486	0
2	PSC ASSESSMENT-KY REVENUE	1,820,331	1,820,331	-	-	-	-	-	-	-
3	VA GROSS RECEIPTS TAX	-	-	-	-	-	-	-	-	-
4	UNEMPLOYMENT	179,993	160,467	9,857	9,579	6	9,573	2,951	6,621	0
5	FICA	6,813,413	6,077,338	373,292	362,783	246	362,537	111,765	250,772	0
6	MISCELLANEOUS	79,591	69,532	4,885	5,174	3	5,171	1,569	3,602	0
7	TOTAL OTHER TAXES	21,906,653	19,552,424	1,156,739	1,197,490	591	1,196,899	365,418	831,481	0
8	GAIN DISPOSITION OF ALLOWANCES	(84,708)	(73,173)	(4,396)	(7,139)	(1)	(7,139)	(2,119)	(5,019)	-
9	GAIN/LOSS PROP DISPOSITION (NET)	(48,644)	-	(2,986)	-	-	-	-	-	-
10	CHARITABLE CONTRIBUTIONS-VA ONLY	292,026	-	8,225	-	-	-	-	-	-
203(E) EXCESS										
9	PRODUCTION PLANT	(1,579,120)	(1,364,088)	(81,942)	(133,091)	(12)	(133,079)	(39,510)	(93,569)	-
TRANSMISSION PLANT										
10	KENTUCKY SYSTEM PROPERTY	(181,121)	(155,267)	(9,787)	(16,068)	(1)	(16,066)	(4,770)	(11,296)	-
11	VIRGINIA PROPERTY	(18,726)	(3,128)	(15,290)	(307)	(0)	(307)	(91)	(216)	-
12	TOTAL TRANSMISSION PLANT	(199,847)	(158,396)	(25,077)	(16,375)	(1)	(16,374)	(4,861)	(11,512)	-
13	DISTRIBUTION - VA	(42,861)	-	(42,861)	-	-	-	-	-	-
14	DISTRIBUTION PLT KY,FERC & TN	(706,708)	(704,538)	-	(2,170)	(94)	(2,076)	(1,740)	(336)	-
15	GENERAL	(59,763)	(53,307)	(3,274)	(3,182)	(2)	(3,180)	(980)	(2,200)	(0)
16	TOTAL 203(E) EXCESS	(2,588,300)	(2,280,328)	(153,154)	(154,818)	(110)	(154,709)	(47,092)	(107,617)	(0)
INVESTMENT TAX CREDIT ADJ										
17	PRODUCTION	-	-	-	-	-	-	-	-	-
18	TRANSMISSION	-	-	-	-	-	-	-	-	-
19	TRANSMISSION VA	-	-	-	-	-	-	-	-	-
20	DISTRIBUTION - DIRECT	-	-	-	-	-	-	-	-	-
21	DISTRIBUTION PLT KY,FERC & TN	-	-	-	-	-	-	-	-	-
22	GENERAL	-	-	-	-	-	-	-	-	-
23	TOTAL INVEST TAX CREDIT ADJ	-	-	-	-	-	-	-	-	-
24	TOTAL EXP OTHER THAN INC TAX	1,096,648,055	957,870,893	55,736,943	83,040,219	66,396	82,973,823	25,386,588	57,587,234	0

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INCOME TAXES									
1 OPERATING INC BEFORE INC TAXES	277,922,144	263,789,721	3,811,899	10,320,524	(63,308)	10,383,832	3,444,138	6,939,694	(0)
DEVELOPMENT OF FED INC TAX ADDITIONS TO INCOME									
2									
3									
4 TOTAL ADDITIONS									
DEDUCTIONS FROM INCOME									
INTEREST EXPENSE	74,810,670	65,253,543	4,114,624	5,442,504	1,489	5,441,015	1,640,797	3,800,217	0
5 LONG TERM DEBT OTHER	RATEBASE	-	14,160	-	-	(1,560,516)	(463,309)	(1,097,207)	-
6 INT ON CUSTOMER DEPOSITS	-	-	-	(1,560,516)	-	-	1,177,488	2,703,011	0
7 AFUDC-INTEREST POST FERC	AFUDC	(1,560,516)	65,253,543	4,128,784	3,881,987	1,489	3,880,498	-	-
8 TOTAL DEDUCTIONS	73,250,154	65,253,543	4,128,784	3,881,987	1,489	3,880,498	1,177,488	2,703,011	0
PLUS ABOVE THE LINE DIFF:									
9 SEC. 199 MANUFACTURING DEDUCTION	STMSYS	(3,402,362)	(2,939,054)	(176,551)	(286,757)	(26)	(286,731)	(85,129)	(201,602)
10 DEPREC-EQUITY AFUDC	DEMFERCT	(255,969)	-	(47,453)	(208,516)	(6)	(208,516)	(61,907)	(146,608)
11 OTHER	RATEBASE	(280,653)	(244,799)	(15,436)	(20,418)	(32)	(20,412)	(6,155)	(14,257)
12 TOTAL PERMANENT DIFFERENCES		(3,938,984)	(3,183,853)	(239,440)	(515,691)	(32)	(515,659)	(153,192)	(362,467)
13 TAXABLE INCOME	200,733,006	195,352,325	556,324	5,922,846	(64,828)	5,987,674	2,113,458	3,874,216	(0)
14 APPORTIONED STATE TAXABLE INCOME	200,733,006	195,352,325	7,353,793	5,922,846	(64,828)	5,987,674	2,113,458	3,874,216	(0)
15 STATE TAX	12,043,980	11,721,140	441,228	355,371	(3,890)	359,260	126,807	232,453	(0)
16 STATE TAX TRUE-UP	RATEBASE	(3,688,171)	(3,217,005)	(202,851)	(268,315)	(73)	(268,242)	(80,891)	(187,351)
17 STATE TAX TOTAL	8,355,809	8,504,135	238,377	87,056	(3,963)	91,018	45,916	45,102	(0)
18 STATE TAX ADJUSTS FOR FEDERAL	RATEBASE	964,679	841,440	53,058	70,181	19	21,158	49,004	0
19 FEDERAL TAXABLE INCOME	191,412,518	186,006,751	(847,759)	5,765,609	(60,884)	5,826,494	2,046,384	3,780,110	0
19 FEDERAL TAXES @ 35%	66,994,381	65,102,363	(296,715)	2,017,963	(21,310)	2,039,273	716,234	1,323,039	0
20 EXCESS DEFERRED TAXES	RATEBASE	-	-	-	-	-	-	-	-
21 203(E) EXCESS	(2,588,300)	(2,280,328)	(153,154)	(154,818)	(110)	(154,709)	(47,092)	(107,617)	(0)
22 INVESTMENT TAX CREDIT ADJ	RATEBASE	-	-	-	-	-	-	-	-
23 FEDERAL TAX TRUE-UP	1,540,164	1,343,406	84,710	112,048	31	112,017	33,780	78,237	0
24 FEDERAL TAX TOTAL	65,946,245	64,165,441	(365,159)	1,975,193	(21,389)	1,996,581	702,922	1,293,659	0
25 RETURN	203,620,090	191,120,145	3,938,682	8,258,275	(37,956)	8,296,232	2,695,299	5,600,932	(0)
26 RATE OF RETURN	0	0	0	0	(1)	0	0	0	(4)
STATE TAX RATE	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
FEDERAL TAX RATE - CURRENT	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
1 - EFFECTIVE TAX RATE	0.6110	0.6110	0.6110	0.6110	0.6110	0.6110	0.6110	0.6110	0.6110
EFFECTIVE TAX RATE	0.3890	0.3890	0.3890	0.3890	0.3890	0.3890	0.3890	0.3890	0.3890
FACTOR FOR TAXABLE BASIS	1.6367	1.6367	1.6367	1.6367	1.6367	1.6367	1.6367	1.6367	1.6367

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DEVELOPMENT OF REVENUE REQUIREMENTS									
PRESENT RATES									
1 RATE BASE	3,642,431,747	3,177,107,966	200,335,544	264,988,237	72,497	264,915,740	79,888,228	185,027,512	0
2 NET OPER INC (PRESENT RATES)	205,317,102	191,120,145	3,938,682	8,258,275	(37,956)	8,296,232	2,695,299	5,600,932	(0)
3 RATE OF RETURN (PRES RATES)	0	0	0	0	(1)	0	0	0	(4)
4 RELATIVE RATE OF RETURN	1	1	0	1	(9)	1	1	1	(78)
5 SALES REVENUE (PRE RATES)	1,311,826,645	1,166,544,582	56,765,602	88,516,461	2,500	88,513,961	27,351,831	61,162,130	-
CLAIMED RATE OF RETURN									
6 CLAIMED RATE OF RETURN	0	0	0	0	0	0	0	0	0
7 RETURN REQ FOR CLAIMED ROR	364,243,175	317,710,797	20,033,554	26,498,824	7,250	26,491,574	7,988,823	18,502,751	0
8 SALES REVENUE REQ CLAIMED ROR	1,575,208,106	1,373,730,591	83,107,456	118,370,059	76,487	118,293,572	36,015,536	82,278,036	0
9 REVENUE DEFICIENCY SALES REV	263,381,461	207,186,009	26,341,854	29,853,598	73,987	29,779,611	8,663,705	21,115,906	0
10 PERCENT INCREASE REQUIRED	0	0	0	0	30	0	0	0	-
11 ANNUAL BOOKED KWH SALES	21,192,079,689	18,302,392,991	918,123,994	1,971,562,704	157,863	1,971,404,841	609,480,080	1,298,189,323	63,735,438
12 SALES REV REQUIRED MILLS/KWH	74	75	91	545	485	60	59	63	0
13 REVENUE DEFICIENCY MILLS/KWH	12	11	29	484	469	15	14	16	0
PROPOSED REVENUES									
14 PROPOSED SALES REVENUES	1,314,330,972	1,166,544,582	56,765,602	91,020,788	2,500	91,018,288	27,351,831	61,162,130	2,504,327
15 REVENUE DEFICIENCY SALES REV	2,504,327	-	-	2,504,327	-	2,504,327	-	-	2,504,327
16 PERCENT INCREASE PROPOSED	0	0	0	0	(1)	0	0	0	-
17 PROPOSED RATE OF RETURN	0	0	0	0	(1)	0	0	0	-
18 RETURN REQ FOR PROPOSED REV	204,847,246	191,120,145	3,938,682	9,788,419	(37,956)	9,826,375	2,695,299	5,600,932	1,530,144
19 ANNUAL BOOKED KWH SALES	21,192,079,689	18,302,392,991	918,123,994	1,971,562,704	157,863	1,971,404,841	609,480,080	1,298,189,323	63,735,438
20 SALES REV REQUIRED MILLS/KWH	62	64	62	46	16	46	45	47	39
21 REVENUE DEFICIENCY MILLS/KWH	0	-	-	1	-	1	-	-	39
WORKING SECTION									
11 MONTHLY AVERAGE CUSTOMERS	536,469	506,424	30,017	28	8	20	12	7	1
12 REVENUE REQUIRED - \$/MO/CUST	245	236	231	352,292	797	492,890	250,108	-	0
13 REV DEFIC PER BILLING UNIT	41	34	73	-	771	-	-	-	0
14 ANNUAL BILLING DEMANDS	28,388,088	24,042,091	933,841	3,412,156	0	3,412,156	1,091,062	2,236,942	84,152
15 SALES REV REQUIRED \$/KW	55	57	89	35	-	35	33	37	0
16 REVENUE DEFICIENCY \$/KW	9	9	28	9	-	9	8	9	0
SALES TO ULTIMATE CONSUMERS ANNUALIZATION	1,311,807,246	1,166,544,582	56,746,203	88,516,461	2,500	88,513,961	27,351,831	61,162,130	(0)
						#DIV/0!			#DIV/0!

KENTUCKY UTILITIES COMPANY
Electric Cost of Service Study
12 months Ended October 31, 2009

Jurisdictional Separation Study

	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
ANNUALIZATION ADJUSTMENTS										
RATE BASE:										
DEPRECIATION RESERVE										
1 PRODUCTION	PRODPLT	-	-	-	-	-	-	-	-	-
2 TRANSMISSION	TRANPLT	-	-	-	-	-	-	-	-	-
3 DISTRIBUTION	DISTPLT	-	-	-	-	-	-	-	-	-
4 GENERAL	GENPLT	-	-	-	-	-	-	-	-	-
5 TOTAL ADJ DEPREC RESERVE		-	-	-	-	-	-	-	-	-
6 WORKING CASH - CALC BY JURIS		-	-	-	-	-	-	-	-	-
7 TOTAL RATE BASE ADJUSTMENT		-	-	-	-	-	-	-	-	-
REVENUE:										
8 ANNUALIZATION		-	-	-	-	-	-	-	-	-
INTERSYSTEM SALES										
9 DEMAND	DEMPROD	-	-	-	-	-	-	-	-	-
10 ENERGY	ENERGY	-	-	-	-	-	-	-	-	-
11 TOTAL INTERSYSTEM SALES		-	-	-	-	-	-	-	-	-
12 CUSTOMER ANNUALIZATION	CUSTANN	-	-	-	-	-	-	-	-	-
13 TOTAL REVENUE ADJUSTMENTS		-	-	-	-	-	-	-	-	-
EXPENSES:										
OPER & MAINT EXPENSES										
14 LABOR & LABOR RELATED	LABOR	-	-	-	-	-	-	-	-	-
15 PROPERTY TAXES	NETPLANT	-	-	-	-	-	-	-	-	-
16 INSTITUTIONAL ADVERTISING	EXP930A	-	-	-	-	-	-	-	-	-
17 TRANSMISSION RENTAL EXPENSE	TRANPLT	-	-	-	-	-	-	-	-	-
18 PSC ASSESSMENT	REVKU	-	-	-	-	-	-	-	-	-
19 PAYROLL TAXES	LABOR	-	-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY
 Electric Cost of Service Study
 12 months Ended October 31, 2009

Jurisdictional Separation Study

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ANNUALIZATION ADJ CONT										
CUSTOMER ANNUALIZATION										
1	PRODUCTION	CUSTANN	-	-	-	-	-	-	-	-
2	TRANSMISSION	CUSTANN	-	-	-	-	-	-	-	-
3	DISTRIBUTION	CUSTANN	-	-	-	-	-	-	-	-
4	CUSTOMER ACCOUNTS	CUSTANN	-	-	-	-	-	-	-	-
5	SALES	CUSTANN	-	-	-	-	-	-	-	-
6	ADMINISTRATIVE & GENERAL	CUSTANN	-	-	-	-	-	-	-	-
7	TOTAL CUSTOMER ANNUALIZATN		-	-	-	-	-	-	-	-
8	TOTAL OPER & MAINT EXPENSES		-	-	-	-	-	-	-	-
DEPRECIATION EXPENSE:										
9	PRODUCTION	PRODPLT	-	-	-	-	-	-	-	-
10	TRANSMISSION	TRANPLT	-	-	-	-	-	-	-	-
11	DISTRIBUTION	DISTPLT	-	-	-	-	-	-	-	-
12	GENERAL	GENPLT	-	-	-	-	-	-	-	-
13	TOTAL DEPRECIATION		-	-	-	-	-	-	-	-
14	TOTAL EXPENSE ADJUSTMENT		-	-	-	-	-	-	-	-
INTEREST ADJUSTMENT										
15	LONG TERM INTEREST	RATEBASE	-	-	-	-	-	-	-	-
16	SHORT TERM INTEREST	RATEBASE	-	-	-	-	-	-	-	-
17	TOTAL INTEREST ADJUSTMENT		-	-	-	-	-	-	-	-
INCOME TAXES:										
18	PRODUCTION	PRODPLT	-	-	-	-	-	-	-	-
19	TRANSMISSION	TRANPLT	-	-	-	-	-	-	-	-
20	TOTAL INCOME TAXES		-	-	-	-	-	-	-	-
21	STATE INC TAX DEPRECIATION	PLANT	-	-	-	-	-	-	-	-
22	REDUCT INC TX-YEAR END INT		-	-	-	-	-	-	-	-
23	INCOME TAX DUE TO ADJUSTMENT		-	-	-	-	-	-	-	-
24	TOTAL INCOME TAX ADJUSTMENT		-	-	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY
 Electric Cost of Service Study
 12 months Ended October 31, 2009

Jurisdictional Separation Study

	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)	
LABOR ALLOCATOR											
LABOR EXPENSE											
PRODUCTION LABOR											
ENERGY RELATED											
1	FERC 501	ENERGY	2,928,705	2,538,739	136,144	253,822	21	253,801	77,864	175,937	-
2	FERC 510	ENERGY	5,193,696	4,502,139	241,435	450,121	37	450,085	138,082	312,003	-
3	FERC 512	ENERGY	6,326,746	5,484,321	294,106	548,319	45	548,274	168,206	380,069	-
4	FERC 513	ENERGY	1,963,068	1,701,680	91,255	170,133	14	170,119	52,191	117,928	-
5	FERC 547	ENERGY	-	-	-	-	-	-	-	-	-
6	TOTAL ENERGY LABOR		16,412,215	14,226,879	762,941	1,422,395	116	1,422,279	436,342	985,937	-
DEMAND RELATED											
7	FERC 500	PRODPLT	3,400,953	2,907,951	182,970	310,032	26	310,006	92,039	217,967	-
8	FERC 502	PRODPLT	7,943,673	6,792,159	427,366	724,148	60	724,088	214,978	509,110	-
9	FERC 505	PRODPLT	4,861,832	4,157,062	261,564	443,207	37	443,170	131,575	311,595	-
10	FERC 506	PRODPLT	962,722	823,166	51,794	87,762	7	87,755	26,054	61,701	-
11	FERC 509	PRODPLT	-	-	-	-	-	-	-	-	-
12	FERC 511	PRODPLT	1,178,467	1,007,636	63,401	107,429	9	107,421	31,893	75,528	-
13	FERC 514	PRODPLT	184,061	157,379	9,902	16,779	1	16,778	4,981	11,796	-
14	FERC 535	PRODPLT	7,228	6,180	389	659	0	659	196	463	-
15	FERC 538	PRODPLT	-	-	-	-	-	-	-	-	-
16	FERC 539	PRODPLT	3,671	3,139	197	335	0	335	99	235	-
17	FERC 541	PRODPLT	95,160	81,366	5,120	8,675	1	8,674	2,575	6,099	-
18	FERC 542	PRODPLT	86,159	73,669	4,635	7,854	1	7,854	2,332	5,522	-
19	FERC 544	PRODPLT	62,090	53,089	3,340	5,660	0	5,660	1,680	3,979	-
20	FERC 545	PRODPLT	2,675	2,287	144	244	0	244	72	171	-
21	FERC 546	PRODPLT	146,312	125,103	7,872	13,338	1	13,337	3,960	9,377	-
22	FERC 548	PRODPLT	192,943	164,974	10,380	17,589	1	17,587	5,222	12,366	-
23	FERC 549	PRODPLT	30	26	2	3	0	3	1	2	-
24	FERC 550	PRODPLT	-	-	-	-	-	-	-	-	-
25	FERC 551	PRODPLT	80,745	69,040	4,344	7,361	1	7,360	2,185	5,175	-
26	FERC 552	PRODPLT	107,958	92,309	5,808	9,842	1	9,841	2,922	6,919	-
27	FERC 553	PRODPLT	461,740	394,806	24,841	42,092	4	42,089	12,496	29,593	-
28	FERC 554	PRODPLT	117,093	100,119	6,300	10,674	1	10,673	3,169	7,504	-
29	FERC 555	PRODPLT	-	-	-	-	-	-	-	-	-
30	FERC 556	PRODPLT	1,595,364	1,364,100	85,830	145,434	12	145,422	43,175	102,247	-
31	FERC 557	PRODPLT	-	-	-	-	-	-	-	-	-
32	TOTAL DEMAND		21,490,876	18,375,561	1,156,198	1,959,117	163	1,958,954	581,604	1,377,350	-
33	TOTAL PRODUCTION		37,903,092	32,602,440	1,919,139	3,381,513	279	3,381,233	1,017,946	2,363,287	-

KENTUCKY UTILITIES COMPANY
 Electric Cost of Service Study
 12 months Ended October 31, 2009

Jurisdictional Separation Study

	ALLOC	TOTAL KENTUCKY UTILITIES (1)-1	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)	PARIS (9)
TRANSMISSION LABOR										
1	FERC 560	945,870	754,996	112,815	78,059	7	78,052	23,173	54,879	-
2	FERC 561	1,440,551	1,149,852	171,817	118,883	10	118,872	35,293	83,580	-
3	FERC 562	237,474	189,552	28,324	19,598	2	19,596	5,818	13,778	-
4	FERC 563	62,831	50,152	7,494	5,185	0	5,185	1,539	3,645	-
5	FERC 565	-	-	-	-	-	-	-	-	-
6	FERC 566	285,064	227,539	34,000	23,525	2	23,523	6,984	16,539	-
7	FERC 567	-	-	-	-	-	-	-	-	-
8	FERC 569	-	-	-	-	-	-	-	-	-
9	FERC 570	618,030	493,314	73,713	51,003	4	50,999	15,141	35,858	-
10	FERC 571	141,639	113,056	16,893	11,689	1	11,688	3,470	8,218	-
11	FERC 572	-	-	-	-	-	-	-	-	-
12	FERC 573	44,006	35,126	5,249	3,632	0	3,631	1,078	2,553	-
13	TOTAL TRANSMISSION LABOR	3,775,465	3,013,586	450,305	311,573	27	311,547	92,497	219,050	-
DISTRIBUTION LABOR										
1	FERC 580	1,630,312	1,536,173	89,408	4,732	205	4,527	3,794	733	-
2	FERC 581	716,790	675,400	39,309	2,080	90	1,990	1,668	322	-
3	FERC 582	615,138	579,618	33,735	1,785	77	1,708	1,431	277	-
4	FERC 583	1,785,164	1,682,083	97,900	5,181	225	4,957	4,154	803	-
5	FERC 584	60,282	56,801	3,306	175	8	167	140	27	-
6	FERC 585	-	-	-	-	-	-	-	-	-
7	FERC 586	3,573,683	3,367,327	195,984	10,372	450	9,923	8,316	1,607	-
8	FERC 587	707	666	39	2	0	2	2	0	-
9	FERC 588	2,416,269	2,276,745	132,510	7,013	304	6,709	5,622	1,087	-
10	FERC 589	-	-	-	-	-	-	-	-	-
11	FERC 590	33,525	31,589	1,839	97	4	93	78	15	-
12	FERC 591	-	-	-	-	-	-	-	-	-
13	FERC 592	370,681	349,276	20,328	1,076	47	1,029	863	167	-
14	FERC 593	5,366,478	5,056,600	294,302	15,576	675	14,901	12,487	2,413	-
15	FERC 594	247,075	232,809	13,550	717	31	686	575	111	-
16	FERC 595	57,752	54,417	3,167	168	7	160	134	26	-
17	FERC 596	391	369	21	1	0	1	1	0	-
18	FERC 597	-	-	-	-	-	-	-	-	-
19	FERC 598	8,352	7,869	458	24	1	23	19	4	-
20	TOTAL DISTRIBUTION LABOR	16,882,597	15,907,742	925,855	49,000	2,124	46,876	39,284	7,592	-
21	TOT PROD, TRNS & DISTR LABOR	58,561,154	51,523,769	3,295,299	3,742,086	2,430	3,739,656	1,149,727	2,589,929	-

KENTUCKY UTILITIES COMPANY
Electric Cost of Service Study
12 months Ended October 31, 2009

Jurisdictional Separation Study

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CUSTOMER ACCOUNTING										
1	FERC 901	EXP9025	2,021,012	1,911,446	106,938	2,628	21	2,607	1,397	1,210
2	FERC 902	EXP9025	288,658	273,009	15,274	375	3	372	200	173
3	FERC 903	EXP9025	8,123,050	7,682,671	429,816	10,563	86	10,477	5,615	4,862
4	FERC 904	EXP9025	-	-	-	-	-	-	-	-
5	FERC 905	EXP9025	309,402	292,629	16,371	402	3	399	214	185
6	TOTAL CUSTOMER ACCOUNTING LABOR		10,742,123	10,159,754	568,400	13,969	114	13,855	7,426	6,430
CUSTOMER SERVICE & SALES EXP										
7	FERC 907	EXP9080	163,875	163,720	155	0	0	-	-	-
8	FERC 908	EXP9080	545,269	544,754	515	0	0	-	-	-
9	FERC 909	EXP9080	-	-	-	-	-	-	-	-
10	FERC 910	EXP9080	529,982	529,482	501	0	0	-	-	-
11	FERC 912	EXP9080	-	-	-	-	-	-	-	-
12	FERC 913	EXP9080	-	-	-	-	-	-	-	-
13	FERC 916	EXP9080	-	-	-	-	-	-	-	-
14	TOTAL CUSTOMER SERVICE AND SALES LABOR		1,239,126	1,237,955	1,170	0	0	-	-	-
15	TOTAL PROD, TRAN, DIST, CUSTOMER LABOR		70,542,402	62,921,478	3,864,869	3,756,055	2,544	3,753,511	1,157,152	2,596,359
ADMIN & GENERAL LABOR										
16	FERC 920	PTDCUSTLABOR	18,058,724	16,107,782	989,399	961,543	651	960,892	296,229	664,663
17	FERC 921	PTDCUSTLABOR	3,312	2,954	181	176	0	176	54	122
18	FERC 922	PTDCUSTLABOR	(1,613,266)	(1,438,980)	(88,387)	(85,899)	(58)	(85,841)	(26,463)	(59,377)
19	FERC 923	PTDCUSTLABOR	-	-	-	-	-	-	-	-
20	FERC 924	PTDCUSTLABOR	-	-	-	-	-	-	-	-
21	FERC 925	PTDCUSTLABOR	274,307	244,673	15,029	14,606	10	14,596	4,500	10,096
22	FERC 926	PTDCUSTLABOR	37,283,934	33,256,029	2,042,708	1,985,196	1,345	1,983,852	611,592	1,372,259
23	FERC 927	PTDCUSTLABOR	-	-	-	-	-	-	-	-
24	FERC 929	PTDCUSTLABOR	-	-	-	-	-	-	-	-
25	FERC 930	PTDCUSTLABOR	248	221	14	13	0	13	4	9
26	FERC 931	PTDCUSTLABOR	-	-	-	-	-	-	-	-
27	FERC 935	PTDCUSTLABOR	4,493,983	4,008,483	246,216	239,284	162	239,122	73,718	165,404
28	TOTAL ADMIN & GENERAL LABOR		58,501,241	52,181,162	3,205,159	3,114,920	2,110	3,112,810	959,633	2,153,176
29	TOTAL LABOR EXPENSES		129,043,643	115,102,641	7,070,028	6,870,975	4,654	6,866,321	2,116,786	4,749,535

Seelye Exhibit 19

Cost of Service Study
Functional Assignment

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	\$ 38,837	8,007	9,926	5,017	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	\$ 83,453	17,206	21,328	10,780	-	-	-
303.00 SOFTWARE	P302	PT&D	\$ 44,928,206	9,262,979	11,482,483	5,803,632	-	-	-
Total Intangible Plant	PINT		\$ 45,050,496	\$ 9,288,192	\$ 11,513,737	\$ 5,819,429	\$ -	\$ -	\$ -
Steam Production Plant									
Total Steam Production Plant	PSTPR	F017	\$ 1,913,147,131	667,497,034	827,436,134	418,213,963	-	-	-
Hydraulic Production Plant									
Total Hydraulic Production Plant	PHDPR	F017	\$ 10,701,212	3,733,653	4,628,274	2,339,285	-	-	-
Other Production Plant									
Total Other Production Plant	POTPR	F017	\$ 450,040,734	157,019,212	194,642,617	98,378,904	-	-	-
Total Production Plant	PPRTL		\$ 2,373,889,077	\$ 828,249,899	\$ 1,026,707,026	\$ 518,932,152	\$ -	\$ -	\$ -
Transmission									
KENTUCKY SYSTEM PROPERTY	P350	F011	\$ 411,004,531	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	\$ 7,494,337	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 418,498,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution									
TOTAL ACCTS 360-362	P362	F001	\$ 122,593,185	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	\$ 481,552,367	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	\$ 125,419,548	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	\$ 5,405,452	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	\$ 253,373,351	-	-	-	-	-	-
369-SERVICES	P369	F006	\$ 79,642,953	-	-	-	-	-	-
370-METERS	P370	F007	\$ 63,104,742	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	\$ 17,391,895	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	\$ 76,387,118	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 1,224,870,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Prod, Trans, and Dist Plant	PT&D		\$ 4,017,258,555	\$ 828,249,899	\$ 1,026,707,026	\$ 518,932,152	\$ -	\$ -	\$ -

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Transmission Demand			Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		
			Base	Winter	Summer			Specific	Demand	Customer
Plant In Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	1,412	1,750	884	-	1,185	-	2,439	2,291
302.00 FRANCHISE AND CONSENTS	P301	PT&D	3,033	3,760	1,900	-	2,547	-	5,241	4,923
303.00 SOFTWARE	P302	PT&D	1,632,994	2,024,276	1,023,137	-	1,371,057	-	2,821,496	2,650,349
Total Intangible Plant	PINT		\$ 1,637,439	\$ 2,029,786	\$ 1,025,922	\$ -	\$ 1,374,789	\$ -	\$ 2,829,176	\$ 2,657,563
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission										
KENTUCKY SYSTEM PROPERTY	P350	F011	143,399,481	177,759,460	89,845,590	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	2,614,774	3,241,301	1,638,262	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 146,014,255	\$ 181,000,760	\$ 91,483,853	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	122,593,185	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	166,183,722	198,640,352
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	86,100,520	38,340,756
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ -	\$ -	\$ -	\$ -	\$ 122,593,185	\$ -	\$ 252,284,242	\$ 236,981,107
Total Prod, Trans, and Dist Plant	PT&D		\$ 146,014,255	\$ 181,000,760	\$ 91,483,853	\$ -	\$ 122,593,185	\$ -	\$ 252,284,242	\$ 236,981,107

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	521	617	1,142	1,360	770	610	907
302.00 FRANCHISE AND CONSENTS	P301	PT&D	1,118	1,327	2,453	2,923	1,654	1,311	1,948
303.00 SOFTWARE	P302	PT&D	602,143	714,264	1,320,591	1,573,538	890,711	705,751	1,048,805
Total Intangible Plant	PINT		\$ 603,782	\$ 716,208	\$ 1,324,186	\$ 1,577,821	\$ 893,135	\$ 707,672	\$ 1,051,660
Steam Production Plant									
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-
Hydraulic Production Plant									
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-
Other Production Plant									
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-
Total Production Plant	PPRTL			\$ -	\$ -			\$ -	
Transmission									
KENTUCKY SYSTEM PROPERTY	P350	F011	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution									
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	53,163,381	63,564,912	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	677,266	301,007	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	2,466,508	2,938,944	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	115,614,260	137,759,091	-	-	-
369-SERVICES	P369	F006	-	-	-	-	79,642,953	-	-
370-METERS	P370	F007	-	-	-	-	-	63,104,742	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	17,391,895
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	76,387,118
Total Distribution Plant	PDIST		\$ 53,840,647	\$ 63,865,919	\$ 118,080,768	\$ 140,698,035	\$ 79,642,953	\$ 63,104,742	\$ 93,779,013
Total Prod, Trans, and Dist Plant	PT&D		\$ 53,840,647	\$ 63,865,919	\$ 118,080,768	\$ 140,698,035	\$ 79,642,953	\$ 63,104,742	\$ 93,779,013

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
<u>Plant in Service</u>					
<u>Intangible Plant</u>					
301.00 ORGANIZATION	P301	PT&D	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-
303.00 SOFTWARE	P302	PT&D	-	-	-
Total Intangible Plant	PINT		\$ -	\$ -	\$ -
<u>Steam Production Plant</u>					
Total Steam Production Plant	PSTPR	F017	-	-	-
<u>Hydraulic Production Plant</u>					
Total Hydraulic Production Plant	PHDPR	F017	-	-	-
<u>Other Production Plant</u>					
Total Other Production Plant	POTPR	F017	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -
<u>Transmission</u>					
KENTUCKY SYSTEM PROPERTY	P350	F011	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	-	-	-
Total Transmission Plant	PTRAN		\$ -	\$ -	\$ -
<u>Distribution</u>					
TOTAL ACCTS 360-362	P362	F001	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	-
369-SERVICES	P369	F006	-	-	-
370-METERS	P370	F007	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-
Total Distribution Plant	PDIST		\$ -	\$ -	\$ -
Total Prod, Trans, and Dist Plant	PT&D		\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Plant in Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	\$ 100,246,736	20,668,162	25,620,464	12,949,441	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	\$ -	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	\$ -	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	\$ 8,757,105	-	-	-	-	-	-
OTHER		PDIST	\$ 18,610	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 4,171,331,502	\$ 858,206,253	\$ 1,063,841,227	\$ 537,701,023	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)									
CWIP Production	CWIP1	F017	\$ 911,066,142	317,870,977	394,036,107	199,159,059	-	-	-
CWIP Transmission	CWIP2	F011	78,906,686	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	24,269,532	-	-	-	-	-	-
CWIP General Plant	CWIP4	PT&D	11,316,856	2,333,229	2,892,295	1,461,863	-	-	-
RWIP	CWIP5	F004	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 1,025,559,217	\$ 320,204,206	\$ 396,928,401	\$ 200,620,921	\$ -	\$ -	\$ -
Total Utility Plant			\$ 5,196,890,718	\$ 1,178,410,459	\$ 1,460,769,629	\$ 738,321,944	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		
			Base	Winter	Summer			Specific	Demand	Customer
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	3,643,642	4,516,696	2,282,890	-	3,059,192	-	6,295,505	5,913,630
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	876,469	-	1,803,684	1,694,276
OTHER		PDIST	-	-	-	-	1,863	-	3,833	3,601
Total Plant in Service	TPIS		\$ 151,295,336	\$ 187,547,242	\$ 94,792,664	\$ -	\$ 127,905,498	\$ -	\$ 263,216,440	\$ 247,250,177
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	27,530,543	34,127,142	17,249,002	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-	-	2,429,056	-	4,998,749	4,695,533
CWIP General Plant	CWIP4	PT&D	411,331	509,890	257,715	-	345,352	-	710,700	667,590
RWIP	CWIP5	F004	-	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 27,941,874	\$ 34,637,032	\$ 17,506,717	\$ -	\$ 2,774,408	\$ -	\$ 5,709,448	\$ 5,363,123
Total Utility Plant			\$ 179,237,209	\$ 222,184,274	\$ 112,299,381	\$ -	\$ 130,679,907	\$ -	\$ 268,925,888	\$ 252,613,300

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Plant in Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	1,343,540	1,593,711	2,946,589	3,510,981	1,987,412	1,574,717	2,340,163
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	384,929	456,604	844,208	1,005,908	569,400	451,162	670,465
OTHER		PDIST	818	970	1,794	2,138	1,210	959	1,425
Total Plant in Service	TPIS		\$ 56,173,716	\$ 66,633,412	\$ 123,197,545	\$ 146,794,883	\$ 83,094,109	\$ 65,839,251	\$ 97,842,726
Construction Work in Progress (CWIP)									
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	1,066,796	1,265,436	2,339,647	2,787,785	1,578,042	1,250,355	1,858,133
CWIP General Plant	CWIP4	PT&D	151,672	179,914	332,641	396,355	224,359	177,770	264,181
RWIP	CWIP5	F004	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 1,218,468	\$ 1,445,351	\$ 2,672,288	\$ 3,184,139	\$ 1,802,401	\$ 1,428,124	\$ 2,122,314
Total Utility Plant			\$ 57,392,185	\$ 68,078,763	\$ 125,869,833	\$ 149,979,023	\$ 84,896,510	\$ 67,267,375	\$ 99,965,040

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

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Rate Base									
Utility Plant									
Plant in Service			\$ 4,171,331,502	\$ 858,206,253	\$ 1,063,841,227	\$ 537,701,023	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			1,025,559,217	320,204,206.32	396,928,401.35	200,620,921.47	-	-	-
Total Utility Plant	TUP		\$ 5,196,890,718	\$ 1,178,410,459	\$ 1,460,769,629	\$ 738,321,944	\$ -	\$ -	\$ -
Less: Accumulated Provision for Depreciation									
Steam Production	ADEPREPA	F017	\$ 873,311,222	304,698,285	377,707,103	190,905,833	-	-	-
Hydraulic Production	RWIP	F017	7,263,053	2,534,079	3,141,270	1,587,703	-	-	-
Other Production		F017	123,704,326	43,160,439	53,502,121	27,041,766	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	246,889,065	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	4,335,872	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	512,383,992	-	-	-	-	-	-
General Plant	ADEPRD12	PT&D	46,417,368	9,570,004	11,863,075	5,995,996	-	-	-
Intangible Plant	ADEPRGP	PT&D	10,063,939	2,074,912	2,572,082	1,300,016	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 1,824,368,838	\$ 362,037,719	\$ 448,785,651	\$ 226,831,314	\$ -	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ 3,372,521,881	\$ 816,372,740	\$ 1,011,983,978	\$ 511,490,630	\$ -	\$ -	\$ -
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 80,258,812	2,826,052	3,503,202	1,770,636	56,940,472	-	-
Materials and Supplies	M&S	TPIS	105,065,854	21,616,161	26,795,614	13,543,401	-	-	-
Prepayments	PREPAY	TPIS	3,231,585	664,864	824,172	416,564	-	-	-
Total Working Capital	TWC		\$ 188,556,252	\$ 25,107,076	\$ 31,122,988	\$ 15,730,601	\$ 56,940,472	\$ -	\$ -
Emission Allowance	EMALL	PROFIX	670,815	234,047	290,127	146,640	-	-	-
Deferred Debits									
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-	-
Accumulated Deferred Income Tax									
Total Production Plant	ADITPP	F017	177,451,063	61,912,676	76,747,585	38,790,802	-	-	-
Total Transmission Plant	ADITTP	F011	21,004,011	-	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	92,743,758	-	-	-	-	-	-
Total General Plant	ADITGP	PT&D	7,017,169	1,446,750	1,793,406	906,448	-	-	-
Total Accumulated Deferred Income Tax	ADITT		298,216,001	63,359,426	78,540,991	39,697,250	-	-	-
Accumulated Deferred Investment Tax Credits									
Production	ADITCP	F017	84,045,962	29,323,636	36,349,879	18,372,447	-	-	-
Transmission	ADITCT	F011	4,671	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	275	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	7,261	-	-	-	-	-	-
General	ADITCG	PT&D	1,290	266	330	167	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		84,059,458	29,323,902	36,350,208	18,372,614	-	-	-
Total Deferred Debits			\$ 382,275,460	\$ 92,683,328	\$ 114,891,199	\$ 58,069,864	\$ -	\$ -	\$ -
Less: Customer Advances	CSTDEP	F027	\$ 2,365,522	-	-	-	-	-	-
Less: Asset Retirement Obligations		F017	\$ 295,630	103,145	127,860	64,625	-	-	-
Net Rate Base	RB		\$ 3,176,812,335	\$ 748,927,390	\$ 928,378,034	\$ 469,233,383	\$ 56,940,472	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Base	Winter	Summer	Specific	General	Specific	Demand	Customer
Rate Base										
Utility Plant										
Plant in Service			\$ 151,295,336	\$ 187,547,242	\$ 94,792,664	\$ -	\$ 127,905,498	\$ -	\$ 263,216,440	\$ 247,250,177
Construction Work in Progress (CWIP)			27,941,873.66	34,637,031.69	17,506,717.06	-	2,774,408.20	-	5,709,448.44	5,363,122.98
Total Utility Plant	TUP		\$ 179,237,209	\$ 222,184,274	\$ 112,299,381	\$ -	\$ 130,679,907	\$ -	\$ 268,925,888	\$ 252,613,300
Less: Accumulated Provision for Depreciation										
Steam Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	-	-	-	-	-	-	-	-
Other Production		F017	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	86,139,595	106,779,521	53,969,950	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	1,512,786	1,875,265	947,822	-	-	-	-	-
Distribution	ADEPRD11	PDIST	-	-	-	-	51,282,793	-	105,534,745	99,133,186
General Plant	ADEPRD12	PT&D	1,687,120	2,091,371	1,057,049	-	1,416,502	-	2,915,015	2,738,195
Intangible Plant	ADEPRGP	PT&D	365,791	453,439	229,183	-	307,117	-	632,016	593,679
Total Accumulated Depreciation	TADEPR		\$ 89,705,292	\$ 111,199,595	\$ 56,204,004	\$ -	\$ 53,006,412	\$ -	\$ 109,081,776	\$ 102,465,061
Net Utility Plant	NTPLANT		\$ 89,531,917	\$ 110,984,678	\$ 56,095,377	\$ -	\$ 77,673,495	\$ -	\$ 159,844,112	\$ 150,148,239
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	918,421	1,138,485	575,428	-	643,147	-	1,616,609	1,727,167
Materials and Supplies	M&S	TPIS	3,810,767	4,723,866	2,387,600	-	3,221,633	-	6,629,792	6,227,640
Prepayments	PREPAY	TPIS	117,210	145,295	73,437	-	99,090	-	203,917	191,548
Total Working Capital	TWC		\$ 4,846,399	\$ 6,007,646	\$ 3,036,466	\$ -	\$ 3,963,870	\$ -	\$ 8,450,318	\$ 8,146,355
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-	-
Deferred Debts										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Accumulated Deferred Income Tax										
Total Production Plant	ADITPP	F017	-	-	-	-	-	-	-	-
Total Transmission Plant	ADITTP	F011	7,328,299	9,084,235	4,591,477	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	-	-	-	-	9,282,411	-	19,102,253	17,943,543
Total General Plant	ADITGP	PT&D	255,051	316,164	159,800	-	214,140	-	440,679	413,948
Total Accumulated Deferred Income Tax	ADITT		7,583,351	9,400,399	4,751,277	-	9,496,552	-	19,542,932	18,357,491
Accumulated Deferred Investment Tax Credits										
Production	ADITCP	F017	-	-	-	-	-	-	-	-
Transmission	ADITCT	F011	1,630	2,020	1,021	-	-	-	-	-
Transmission VA	ADITCTVA	F011	96	119	60	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	727	-	1,495	1,405
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	-	-	-	-	39	-	81	76
General	ADITCG	PT&D	47	58	29	-	-	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		1,772	2,197	1,111	-	766	-	1,576	1,481
Total Deferred Debts			\$ 7,585,123	\$ 9,402,596	\$ 4,752,387	\$ -	\$ 9,497,318	\$ -	\$ 19,544,509	\$ 18,358,972
Less: Customer Advances	CSTDEP	F027	-	-	-	-	-	-	983,215	923,575
Less: Asset Retirement Obligations		F017	-	-	-	-	-	-	-	-
Net Rate Base	RB		\$ 86,793,193	\$ 107,589,728	\$ 54,379,456	\$ -	\$ 72,140,047	\$ -	\$ 147,766,706	\$ 139,012,047

KENTUCKY UTILITIES
Cost of Service Study
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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Rate Base									
Utility Plant									
Plant in Service			\$ 56,173,716	\$ 66,633,412	\$ 123,197,545	\$ 146,794,883	\$ 83,094,109	\$ 65,839,251	\$ 97,842,726
Construction Work in Progress (CWIP)			1,218,468.48	1,445,350.58	2,672,287.61	3,184,139.33	1,802,400.85	1,428,124.35	2,122,314.24
Total Utility Plant	TUP		\$ 57,392,185	\$ 68,078,763	\$ 125,869,833	\$ 149,979,023	\$ 84,896,510	\$ 67,267,375	\$ 99,965,040
Less: Accumulated Provision for Depreciation									
Steam Production	ADEPREPA	F017	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	-	-	-	-	-	-	-
Other Production		F017	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	-	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	22,522,449	26,716,189	49,395,173	58,856,356	33,315,988	26,397,776	39,229,339
General Plant	ADEPRD12	PT&D	622,101	737,938	1,364,363	1,625,694	920,234	729,143	1,083,569
Intangible Plant	ADEPRGP	PT&D	134,880	159,995	295,813	352,473	199,520	158,088	234,933
Total Accumulated Depreciation	TADEPR		\$ 23,279,430	\$ 27,614,122	\$ 51,055,348	\$ 60,834,523	\$ 34,435,741	\$ 27,285,007	\$ 40,547,841
Net Utility Plant	NTPLANT		\$ 34,112,754	\$ 40,464,641	\$ 74,814,484	\$ 89,144,499	\$ 50,460,770	\$ 39,982,368	\$ 59,417,199
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	431,801	514,668	277,306	330,422	198,190	1,001,928	229,329
Materials and Supplies	M&S	TPIS	1,414,881	1,678,336	3,103,051	3,697,412	2,092,942	1,658,333	2,464,424
Prepayments	PREPAY	TPIS	43,519	51,622	95,443	113,724	64,374	51,007	75,800
Total Working Capital	TWC		\$ 1,890,201	\$ 2,244,626	\$ 3,475,800	\$ 4,141,557	\$ 2,355,505	\$ 2,711,268	\$ 2,769,553
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-
Deferred Debits									
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-
Accumulated Deferred Income Tax									
Total Production Plant	ADITPP	F017	-	-	-	-	-	-	-
Total Transmission Plant	ADITTP	F011	-	-	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	4,076,662	4,835,748	8,940,744	10,653,260	6,030,340	4,778,114	7,100,683
Total General Plant	ADITGP	PT&D	94,046	111,558	206,258	245,765	139,117	110,229	163,809
Total Accumulated Deferred Income Tax	ADITT		4,170,709	4,947,306	9,147,002	10,899,025	6,169,457	4,888,342	7,264,492
Accumulated Deferred Investment Tax Credits									
Production	ADITCP	F017	-	-	-	-	-	-	-
Transmission	ADITCT	F011	-	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-
Distribution Plant KY, FERC & TN	ADITCDKY	PDIST	319	379	700	834	472	374	556
General	ADITCG	PT&D	17	21	38	45	26	20	30
Total Accum. Deferred Investment Tax Credits	ADITCTL		336	399	738	879	498	394	586
Total Deferred Debits			\$ 4,171,045	\$ 4,947,705	\$ 9,147,740	\$ 10,899,904	\$ 6,169,955	\$ 4,888,736	\$ 7,265,078
Less: Customer Advances	CSTDEP	F027	209,831	248,902	-	-	-	-	-
Less: Asset Retirement Obligations		F017	-	-	-	-	-	-	-
Net Rate Base	RB		\$ 31,622,080	\$ 37,512,660	\$ 69,142,545	\$ 82,386,153	\$ 46,646,320	\$ 37,804,899	\$ 54,921,674

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Rate Base					
Utility Plant					
Plant in Service			\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			-	-	-
Total Utility Plant	TUP		\$ -	\$ -	\$ -
Less: Accumulated Provision for Depreciation					
Steam Production	ADEPREPA	F017	-	-	-
Hydraulic Production	RWIP	F017	-	-	-
Other Production			-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	-	-	-
Distribution	ADEPRD11	PDIST	-	-	-
General Plant	ADEPRD12	PT&D	-	-	-
Intangible Plant	ADEPRGP	PT&D	-	-	-
Total Accumulated Depreciation	TADEPR		\$ -	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ -	\$ -	\$ -
Working Capital					
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	4,008,907	1,606,643	-
Materials and Supplies	M&S	TPIS	-	-	-
Prepayments	PREPAY	TPIS	-	-	-
Total Working Capital	TWC		\$ 4,008,907	\$ 1,606,643	\$ -
Emission Allowance	EMALL	PROFIX	-	-	-
Deferred Debits					
Service Pension Cost	PENSCOST	TLB	-	-	-
Accumulated Deferred Income Tax					
Total Production Plant	ADITPP	F017	-	-	-
Total Transmission Plant	ADITTP	F011	-	-	-
Total Distribution Plant	ADITDP	PDIST	-	-	-
Total General Plant	ADITGP	PT&D	-	-	-
Total Accumulated Deferred Income Tax	ADITT		-	-	-
Accumulated Deferred Investment Tax Credits					
Production	ADITCP	F017	-	-	-
Transmission	ADITCT	F011	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	-	-	-
General	ADITCG	PT&D	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		-	-	-
Total Deferred Debits			\$ -	\$ -	\$ -
Less: Customer Advances	CSTDEP	F027	-	-	-
Less: Asset Retirement Obligations		F017	-	-	-
Net Rate Base	RB		\$ 4,008,907	\$ 1,606,643	\$ -

KENTUCKY UTILITIES
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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	\$ 3,326,789	954,810	1,183,592	598,227	590,160	-	-
501 FUEL	OM501	Energy	\$ 376,982,496	-	-	-	376,982,496	-	-
502 STEAM EXPENSES	OM502		\$ 11,005,571	2,369,784	2,937,609	1,484,766	4,213,412	-	-
505 ELECTRIC EXPENSES	OM505		\$ 4,750,212	1,450,399	1,797,929	908,734	593,150	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	\$ 12,280,840	4,284,785	5,311,463	2,684,592	-	-	-
507 RENTS	OM507	PROFIX	\$ 874,465	305,101	378,206	191,158	-	-	-
Total Steam Power Operation Expenses			\$ 409,220,373	\$ 9,364,879	\$ 11,608,799	\$ 5,867,476	\$ 382,379,218	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	\$ 6,719,876	282,896	350,681	177,246	5,909,054	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	\$ 4,477,161	1,562,082	1,936,372	978,707	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	\$ 24,314,917	-	-	-	24,314,917	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	\$ 8,610,320	-	-	-	8,610,320	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	\$ 1,082,969	-	-	-	1,082,969	-	-
Total Steam Power Generation Maintenance Expense			\$ 45,205,244	\$ 1,844,978	\$ 2,287,053	\$ 1,155,953	\$ 39,917,260	\$ -	\$ -
Total Steam Power Generation Expense			\$ 454,425,617	\$ 11,209,856	\$ 13,895,852	\$ 7,023,430	\$ 422,296,479	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	\$ 6,242	2,178	2,700	1,365	-	-	-
536 WATER FOR POWER	OM536	PROFIX	\$ -	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	\$ -	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		\$ -	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	\$ 32,162	11,221	13,910	7,031	-	-	-
540 RENTS		PROFIX	\$ -	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ 38,404	\$ 13,399	\$ 16,610	\$ 8,395	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	\$ 85,931	17,116	21,217	10,724	36,875	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	\$ 242,633	84,655	104,939	53,040	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	\$ 188,214	65,668	81,403	41,144	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	\$ 74,422	-	-	-	74,422	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	\$ 4,394	-	-	-	4,394	-	-
Total Hydraulic Power Generation Maint. Expense			\$ 595,594	\$ 167,438	\$ 207,558	\$ 104,907	\$ 115,691	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 633,998	\$ 180,837	\$ 224,168	\$ 113,302	\$ 115,691	\$ -	\$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	\$ 132,803	46,335	57,437	29,031	-	-	-
547 FUEL	OM547	Energy	\$ 18,512,079	-	-	-	18,512,079	-	-
548 GENERATION EXPENSE	OM548	PROFIX	\$ 227,067	79,224	98,207	49,637	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	\$ 99,365	34,668	42,975	21,721	-	-	-
550 RENTS	OM550	PROFIX	\$ -	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ 18,971,314	\$ 160,227	\$ 198,619	\$ 100,389	\$ 18,512,079	\$ -	\$ -

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

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

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

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	\$ 80,702	28,157	34,904	17,641	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	\$ 229,542	80,087	99,277	50,178	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	\$ 2,155,168	751,938	932,110	471,120	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	\$ 405,749	141,566	175,486	88,697	-	-	-
Total Other Power Generation Maintenance Expense			\$ 2,871,161	\$ 1,001,748	\$ 1,241,777	\$ 627,636	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 21,842,475	\$ 1,161,975	\$ 1,440,396	\$ 728,025	\$ 18,512,079	\$ -	\$ -
Total Station Expense			\$ 476,902,090	\$ 12,552,669	\$ 15,560,416	\$ 7,864,756	\$ 440,924,249	\$ -	\$ -
Other Power Supply Expenses									
555 PURCHASED POWER	OM555	OMPP	\$ 177,630,092	7,793,982	9,661,499	4,883,246	155,291,365	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	\$ -	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	\$ -	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	\$ -	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	\$ 1,510,099	526,874	653,118	330,108	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	\$ 801,178	279,531	346,510	175,138	-	-	-
Total Other Power Supply Expenses	TPP		\$ 179,941,369	\$ 8,600,387	\$ 10,661,127	\$ 5,388,491	\$ 155,291,365	\$ -	\$ -
Total Electric Power Generation Expenses			\$ 656,843,459	\$ 21,153,055	\$ 26,221,543	\$ 13,253,247	\$ 596,215,614	\$ -	\$ -
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 814,001	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	\$ 1,185,448	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	\$ 320,896	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	\$ 310,792	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	\$ 4,699,657	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	\$ 3,945,201	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	\$ 97,238	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	1,036,205	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	2,862,225	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	306,622	-	-	-	-	-	-
575 MISO DAY 1&2 EXPENSE	OM575	PTRAN	1,049,893	-	-	-	-	-	-
Total Transmission Expenses			\$ 16,628,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	\$ 1,924,475	-	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	\$ 660,868	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	\$ 1,096,591	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	\$ 2,835,179	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	\$ 62,206	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	\$ -	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	\$ 6,008,989	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	(55,569)	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	3,892,874	-	-	-	-	-	-
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	13,465	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 16,439,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Base	Winter	Summer	Specific	General	Specific	Demand	Customer
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	284,005	352,055	177,941	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	413,603	512,706	259,139	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	111,960	138,787	70,148	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	108,435	134,418	67,939	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	1,639,710	2,032,602	1,027,345	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	1,376,481	1,706,299	862,421	-	-	-	-	-
567 RENTS	OM567	PTRAN	33,926	42,055	21,256	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	361,532	448,159	226,514	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	998,630	1,237,912	625,682	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	106,981	132,614	67,028	-	-	-	-	-
575 MISO DAY 1&2 EXPENSE	OM575	PTRAN	366,308	454,079	229,507	-	-	-	-	-
Total Transmission Expenses			\$ 5,801,572	\$ 7,191,687	\$ 3,634,920	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	-	-	330,351	-	242,472	256,574
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	660,868	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	1,096,591	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	978,420	1,169,511
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	42,704	19,016
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	-	-	-	389,625	-	801,808	753,172
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	1,348	-	2,773	2,605
Total Distribution Operation Expense	OMDO		\$ -	\$ -	\$ -	\$ -	\$ 2,478,783	\$ -	\$ 2,068,178	\$ 2,200,878

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses									
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-
575 MISO DAY 1&2 EXPENSE	OM575	PTRAN	-	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	63,733	75,940	48,896	58,261	32,979	776,288	38,981
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	313,004	374,244	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	336	149	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	6,008,989	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	(55,569)
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	200,559	298,048
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	171,116	202,978	375,283	447,165	253,121	-	-
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	-	-	-	-	-	694	1,031
589 RENTS	OM589	PDIST	592	702	1,298	1,547	875	-	-
Total Distribution Operation Expense	OMDO		\$ 548,780	\$ 654,013	\$ 425,477	\$ 506,973	\$ 286,975	\$ 6,986,530	\$ 282,491

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Power Generation Maintenance Expense					
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -
Other Power Supply Expenses					
555 PURCHASED POWER	OM555	OMPP	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-
Total Other Power Supply Expenses			\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -
Transmission Expenses					
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-
567 RENTS	OM567	PTRAN	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-
575 MISO DAY 1&2 EXPENSE	OM575	PTRAN	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -
Distribution Operation Expense					
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	-	-
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	-	-	-
589 RENTS	OM589	PDIST	-	-	-
Total Distribution Operation Expense			\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OMS90	LBDM	\$ 38,514	-	-	-	-	-	-
591 STRUCTURES	OMS91	P362	\$ -	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OMS92	P362	\$ 665,204	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OMS93	P365	\$ 18,303,308	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OMS94	P367	\$ 614,672	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OMS95	P368	\$ (290,262)	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OMS96	P373	\$ 23,113	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OMS97	P370	\$ -	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OMS98	PDIST	\$ (27,831)	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 19,326,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			35,765,797	-	-	-	-	-	-
Transmission and Distribution Expenses			52,393,976	-	-	-	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		\$ 709,237,435	\$ 21,153,055	\$ 26,221,543	\$ 13,253,247	\$ 596,215,614	\$ -	\$ -
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	\$ 2,015,177	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	\$ 3,772,608	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	\$ 14,047,412	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	\$ 1,608,202	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	\$ 360,967	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 21,804,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense									
907 SUPERVISION	OM907	F026	\$ 192,450	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	\$ 7,989,989	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	\$ -	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	\$ 86,651	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	\$ -	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	\$ 3,263,787	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	\$ -	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	\$ 7,533	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	\$ 61,726	-	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	OM915	F026	\$ -	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	\$ -	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 11,602,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		742,643,936	21,153,055	26,221,543	13,253,247	596,215,614	-	-

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		Customer
			Base	Winter	Summer	Specific	General	Specific	Demand	
Operation and Maintenance Expenses (Continued)										
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OMS90	LBDM	-	-	-	-	2,365	-	12,879	14,582
591 STRUCTURES	OMS91	P362	-	-	-	-	665,204	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OMS92	P362	-	-	-	-	-	-	6,316,472	7,550,115
593 MAINTENANCE OF OVERHEAD LINES	OMS93	P365	-	-	-	-	-	-	421,972	187,905
594 MAINTENANCE OF UNDERGROUND LIN	OMS94	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF UNDERGROUND LTN	OMS94	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OMS95	P368	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OMS96	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OMS97	P370	-	-	-	-	(2,786)	-	(5,732)	(5,385)
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OMS98	PDIST	-	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ -	\$ -	\$ -	\$ -	\$ 664,784	\$ -	\$ 6,745,590	\$ 7,747,217
Total Distribution Operation and Maintenance Expenses							3,143,567	-	8,813,769	9,948,095
Transmission and Distribution Expenses			5,801,572	7,191,687	3,634,920	-	3,143,567	-	8,813,769	9,948,095
Production, Transmission and Distribution Expenses	OMSUB		\$ 5,801,572	\$ 7,191,687	\$ 3,634,920	\$ -	\$ 3,143,567	\$ -	\$ 8,813,769	\$ 9,948,095
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		5,801,572	7,191,687	3,634,920	-	3,143,567	-	8,813,769	9,948,095

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution SL & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	3,782	4,516	173	206	3	3	7
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	2,020,685	2,416,037	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LINES	OM594	P367	3,319	1,475	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	(132,447)	(157,816)	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	23,113
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	(1,223)	(1,451)	(2,683)	(3,197)	(1,810)	(1,434)	(2,131)
Total Distribution Maintenance Expense	OMDM		\$ 2,026,563	\$ 2,420,576	\$ (134,957)	\$ (160,807)	\$ (1,806)	\$ (1,431)	\$ 20,989
Total Distribution Operation and Maintenance Expenses			2,575,343	3,074,590	290,520	346,167	285,169	6,985,099	303,480
Transmission and Distribution Expenses			2,575,343	3,074,590	290,520	346,167	285,169	6,985,099	303,480
Production, Transmission and Distribution Expenses	OMSUB		\$ 2,575,343	\$ 3,074,590	\$ 290,520	\$ 346,167	\$ 285,169	\$ 6,985,099	\$ 303,480
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM905	F025	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense									
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		2,575,343	3,074,590	290,520	346,167	285,169	6,985,099	303,480

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)					
Distribution Maintenance Expense					
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	-	-	-
591 STRUCTURES	OM591	P362	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			-	-	-
Transmission and Distribution Expenses			-	-	-
Production, Transmission and Distribution Expenses	OMSUB		\$ -	\$ -	\$ -
Customer Accounts Expense					
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	2,015,177	-	-
902 METER READING EXPENSES	OM902	F025	3,772,608	-	-
903 RECORDS AND COLLECTION	OM903	F025	14,047,412	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	1,608,202	-	-
905 MISC CUST ACCOUNTS	OM903	F025	360,967	-	-
Total Customer Accounts Expense	OMCA		\$ 21,804,366	\$ -	\$ -
Customer Service Expense					
907 SUPERVISION	OM907	F026	-	192,450	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	7,989,989	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	86,651	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	3,263,787	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	7,533	-
913 ADVERTISING EXPENSES	OM913	F026	-	61,726	-
915 MDSE-JOBING-CONTRACT	OM915	F026	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ 11,602,135	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		21,804,366	11,602,135	-

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LB SUB7	\$ 16,108,237	1,621,633	2,010,192	1,016,019	3,698,556	-	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LB SUB7	\$ 5,126,832	516,123	639,792	323,372	1,177,154	-	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LB SUB7	\$ (1,896,900)	(190,963)	(236,720)	(119,646)	(435,541)	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LB SUB7	\$ 7,140,177	718,809	891,043	450,363	1,639,431	-	-
924 PROPERTY INSURANCE	OM924	TUP	2,774,423	629,109	779,849	394,162	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LB SUB7	1,456,895	146,667	181,810	91,893	334,512	-	-
926 EMPLOYEE BENEFITS	OM926	LB SUB7	33,256,029	3,347,919	4,150,114	2,097,607	7,635,801	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	659,999	149,657	185,516	93,766	-	-	-
929 DUPLICATE CHARGES	OM929	LB SUB7	(3,076)	(310)	(384)	(194)	(706)	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LB SUB7	2,396,793	241,288	299,103	151,176	550,319	-	-
931 RENTS AND LEASES	OM931	PGP	1,701,003	350,701	434,732	219,728	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	8,336,244	1,718,708	2,130,528	1,076,840	-	-	-
Total Administrative and General Expense	OMAG		\$ 77,056,654	\$ 9,249,340	\$ 11,465,576	\$ 5,795,086	\$ 14,599,527	\$ -	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 819,700,590	\$ 30,402,395	\$ 37,687,119	\$ 19,048,333	\$ 610,815,140	\$ -	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 642,070,498	\$ 22,608,413	\$ 28,025,619	\$ 14,165,088	\$ 455,523,775	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Base	Winter	Summer	Specific	General	Specific	Demand	Customer
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	269,174	333,671	168,649	-	407,600	-	838,798	787,918
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	85,671	106,199	53,676	-	129,728	-	266,968	250,774
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(31,698)	(39,293)	(19,860)	-	(47,999)	-	(98,777)	(92,785)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	119,315	147,904	74,756	-	180,674	-	371,808	349,255
924 PROPERTY INSURANCE	OM924	TUP	95,688	118,616	59,952	-	69,765	-	143,569	134,861
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	24,345	30,179	15,253	-	36,865	-	75,864	71,263
926 EMPLOYEE BENEFITS	OM926	LBSUB7	555,720	688,876	348,181	-	841,504	-	1,731,729	1,626,685
928 REGULATORY COMMISSION FEES	OM928	TUP	22,763	28,217	14,262	-	16,596	-	34,153	32,082
929 DUPLICATE CHARGES	OM929	LBSUB7	(51)	(64)	(32)	-	(78)	-	(160)	(150)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	40,051	49,648	25,094	-	60,648	-	124,807	117,237
931 RENTS AND LEASES	OM931	PGP	61,826	76,640	38,736	-	51,909	-	106,823	100,343
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	302,995	375,596	189,839	-	254,394	-	523,517	491,761
Total Administrative and General Expense	OMAG		\$ 1,545,800	\$ 1,916,189	\$ 968,506	\$ -	\$ 2,001,606	\$ -	\$ 4,119,100	\$ 3,869,243
Total Operation and Maintenance Expenses	TOM		\$ 7,347,371	\$ 9,107,876	\$ 4,603,426	\$ -	\$ 5,145,173	\$ -	\$ 12,932,869	\$ 13,817,337
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 7,347,371	\$ 9,107,876	\$ 4,603,426	\$ -	\$ 5,145,173	\$ -	\$ 12,932,869	\$ 13,817,337

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	179,010	212,342	392,597	467,795	264,798	209,812	311,798
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	56,974	67,583	124,953	148,887	84,278	66,778	99,237
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(21,080)	(25,005)	(46,232)	(55,087)	(31,183)	(24,707)	(36,717)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	79,348	94,123	174,023	207,356	117,375	93,002	138,208
924 PROPERTY INSURANCE	OM924	TUP	30,640	36,345	67,197	80,068	45,323	35,911	53,368
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	16,190	19,205	35,508	42,309	23,949	18,976	28,200
926 EMPLOYEE BENEFITS	OM926	LBSUB7	369,573	438,388	810,530	965,779	546,685	433,163	643,718
928 REGULATORY COMMISSION FEES	OM928	TUP	7,289	8,646	15,985	19,047	10,782	8,543	12,695
929 DUPLICATE CHARGES	OM929	LBSUB7	(34)	(41)	(75)	(89)	(51)	(40)	(60)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	26,635	31,595	58,416	69,605	39,400	31,218	46,393
931 RENTS AND LEASES	OM931	PGP	22,797	27,042	49,998	59,575	33,723	26,720	39,708
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	111,725	132,529	245,030	291,964	165,268	130,949	194,602
Total Administrative and General Expense	OMAG		\$ 879,068	\$ 1,042,753	\$ 1,927,931	\$ 2,297,208	\$ 1,300,348	\$ 1,030,325	\$ 1,531,151
Total Operation and Maintenance Expenses	TOM		\$ 3,454,411	\$ 4,117,343	\$ 2,218,451	\$ 2,643,374	\$ 1,585,517	\$ 8,015,424	\$ 1,834,630
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 3,454,411	\$ 4,117,343	\$ 2,218,451	\$ 2,643,374	\$ 1,585,517	\$ 8,015,424	\$ 1,834,630

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)					
Administrative and General Expense					
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	2,600,952	316,923	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	827,815	100,868	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(306,287)	(37,321)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	1,152,904	140,480	-
924 PROPERTY INSURANCE	OM924	TUP	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	235,241	28,664	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	5,369,757	654,299	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-
929 DUPLICATE CHARGES	OM929	LBSUB7	(497)	(61)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	387,003	47,156	-
931 RENTS AND LEASES	OM931	PGP	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	-	-	-
Total Administrative and General Expense	OMAG		\$ 10,266,889	\$ 1,251,010	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 32,071,255	\$ 12,853,144	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 32,071,255	\$ 12,853,144	\$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	\$ 2,907,951	834,601	1,034,580	522,911	515,860	-	-
501 FUEL	LB501	Energy	\$ 2,538,739	-	-	-	2,538,739	-	-
502 STEAM EXPENSES	LB502	PROFIX	\$ 6,792,159	2,369,784	2,937,609	1,484,766	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	\$ 4,157,062	1,450,399	1,797,929	908,734	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	\$ 823,166	287,202	356,019	179,944	-	-	-
507 RENTS	LB507	PROFIX	\$ -	-	-	-	-	-	-
Total Steam Power Operation Expenses	LB SUB 1		\$ 17,219,077	\$ 4,941,986	\$ 6,126,137	\$ 3,096,355	\$ 3,054,599	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	\$ 4,502,139	189,533	234,947	118,750	3,958,910	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	\$ 1,007,636	351,564	435,803	220,269	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	\$ 5,484,321	-	-	-	5,484,321	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	\$ 1,701,680	-	-	-	1,701,680	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	\$ 157,379	-	-	-	157,379	-	-
Total Steam Power Generation Maintenance Expense	LB SUB 2		\$ 12,853,155	\$ 541,097	\$ 670,749	\$ 339,019	\$ 11,302,290	\$ -	\$ -
Total Steam Power Generation Expense			\$ 30,072,232	\$ 5,483,083	\$ 6,796,886	\$ 3,435,374	\$ 14,356,888	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	\$ 6,180	2,156	2,673	1,351	-	-	-
536 WATER FOR POWER	LB536	PROFIX	\$ -	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	\$ -	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	\$ -	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	\$ 3,139	1,095	1,358	686	-	-	-
540 RENTS	LB540	PROFIX	\$ -	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LB SUB 3		\$ 9,319	\$ 3,251	\$ 4,031	\$ 2,037	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	\$ 81,366	16,206	20,090	10,154	34,916	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	\$ 73,669	25,703	31,862	16,104	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	\$ -	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	\$ 53,089	-	-	-	53,089	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	\$ 2,287	-	-	-	2,287	-	-
Total Hydraulic Power Generation Maint. Expense	LB SUB 4		\$ 210,412	\$ 41,910	\$ 51,951	\$ 26,258	\$ 90,293	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 219,731	\$ 45,161	\$ 55,982	\$ 28,295	\$ 90,293	\$ -	\$ -
Other Power Generation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	\$ 125,103	43,648	54,107	27,347	-	-	-
547 FUEL	LB547	Energy	\$ -	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	\$ 164,974	57,559	71,351	36,063	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	\$ 26	9	11	6	-	-	-
550 RENTS	LB550	PROFIX	\$ -	-	-	-	-	-	-
Total Other Power Generation Expenses	LB SUB 5		\$ 290,103	\$ 101,217	\$ 125,469	\$ 63,416	\$ -	\$ -	\$ -

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

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB 500	F019	-	-	-	-	-	-	-
501 FUEL	LB 501	Energy	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB 502	PROFIX	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB 505	PROFIX	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB 506	PROFIX	-	-	-	-	-	-	-
507 RENTS	LB 507	PROFIX	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LB SUB1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB 510	F020	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB 511	PROFIX	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB 512	Energy	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB 513	Energy	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB 514	Energy	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LB SUB2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB 535	F021	-	-	-	-	-	-	-
536 WATER FOR POWER	LB 536	PROFIX	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB 537	PROFIX	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB 538	PROFIX	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB 539	PROFIX	-	-	-	-	-	-	-
540 RENTS	LB 540	PROFIX	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LB SUB3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB 541	F022	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB 542	PROFIX	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB 543	PROFIX	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB 544	Energy	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB 545	Energy	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LB SUB4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB 546	PROFIX	-	-	-	-	-	-	-
547 FUEL	LB 547	Energy	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB 548	PROFIX	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB 549	PROFIX	-	-	-	-	-	-	-
550 RENTS	LB 550	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LB SUB5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	\$ 69,040	24,088	29,860	15,092	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	\$ 92,309	32,207	39,924	20,179	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	\$ 394,806	137,748	170,754	86,305	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	\$ 100,119	34,932	43,302	21,886	-	-	-
Total Other Power Generation Maintenance Expense	LB SUB6		\$ 656,274	\$ 228,974	\$ 283,839	\$ 143,462	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 946,377	\$ 330,191	\$ 409,308	\$ 206,878	\$ -	\$ -	\$ -
Total Production Expense	LPREX		\$ 31,238,340	\$ 5,858,435	\$ 7,262,176	\$ 3,670,547	\$ 14,447,181	\$ -	\$ -
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	\$ -	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	\$ 1,364,100	475,935	589,973	298,192	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	\$ -	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ 1,364,100	\$ 475,935	\$ 589,973	\$ 298,192	\$ -	\$ -	\$ -
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 754,996	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	\$ 1,149,852	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	\$ 189,552	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	\$ 50,152	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	\$ 227,539	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	\$ -	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	\$ 493,314	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	\$ 113,056	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	\$ -	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	\$ 35,126	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ 3,013,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	\$ 1,536,173	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	\$ 675,400	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	\$ 579,618	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	\$ 1,682,083	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	\$ 56,801	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	\$ -	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	\$ 3,367,327	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	\$ -	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	\$ 666	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	\$ 2,276,745	-	-	-	-	-	-
589 RENTS	LB589	PDIST	\$ -	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 10,174,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		
			Base	Winter	Summer			Specific	Demand	Customer
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	263,418	326,536	165,042	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	401,183	497,311	251,358	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	66,135	81,981	41,436	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	17,498	21,691	10,963	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	79,388	98,410	49,740	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	172,117	213,358	107,838	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	39,445	48,897	24,714	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	12,255	15,192	7,679	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ 1,051,440	\$ 1,303,376	\$ 658,770	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-	-	263,696	-	193,549	204,805
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	675,400	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	579,618	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	580,487	693,859
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	38,994	17,364
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-	-	227,872	-	468,937	440,492
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ -	\$ -	\$ -	\$ 1,746,586	\$ -	\$ 1,281,966	\$ 1,356,520

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	50,873	60,618	39,030	46,506	26,325	619,656	31,116
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	185,702	222,035	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	307	136	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	3,367,327	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	666
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	100,077	118,712	219,484	261,524	148,037	117,297	174,313
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 336,959	\$ 401,501	\$ 258,514	\$ 308,030	\$ 174,362	\$ 4,104,280	\$ 206,095

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Description	Name	Functional Vector	Customer Accounts Expense			Customer Service & Info.			Sales Expense		
Other Power Generation Maintenance Expense											
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$	-	\$	-	\$	-	\$	-	
Total Other Power Generation Expense			\$	-	\$	-	\$	-	\$	-	
Total Production Expense	LPREX		\$	-	\$	-	\$	-	\$	-	
Purchased Power											
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$	-	\$	-	\$	-	\$	-	
Transmission Labor Expenses											
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$	-	\$	-	\$	-	\$	-	
Distribution Operation Labor Expense											
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-	-	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$	-	\$	-	\$	-	\$	-	

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	\$ 31,589	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	\$ -	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	\$ 349,276	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	\$ 5,056,600	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	\$ 232,809	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	\$ 54,417	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	\$ 369	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	\$ -	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	\$ 7,869	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 5,732,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operaton and Maintenance Labor Expenses		PDIST	15,907,742	-	-	-	-	-	-
Transmission and Distribution Labor Expenses			18,921,329	-	-	-	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 51,523,769	\$ 6,334,370	\$ 7,852,150	\$ 3,968,740	\$ 14,447,181	\$ -	\$ -
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	\$ 1,911,446	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	\$ 273,009	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	\$ 7,682,671	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	\$ -	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	\$ 292,629	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 10,159,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense									
907 SUPERVISION	LB907	F026	\$ 163,720	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	\$ 544,754	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	529,482	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 1,237,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		62,921,478	6,334,370	7,852,150	3,968,740	14,447,181	-	-

KENTUCKY UTILITIES
Cost of Service Study
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12 Months Ended
 October 31, 2009

Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		Customer
			Base	Winter	Summer	Specific	General	Specific	Demand	
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense	LB590	F024	-	-	-	-	1,940	-	10,563	11,960
590 MAINTENANCE SUPERVISION AND EN	LB591	P362	-	-	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB592	P362	-	-	-	-	349,276	-	1,745,033	2,085,848
592 MAINTENANCE OF STATION EQUIPME	LB593	P365	-	-	-	-	-	-	159,823	71,170
593 MAINTENANCE OF OVERHEAD LINES	LB594	P367	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB595	P368	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB596	P373	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB597	P370	-	-	-	-	788	-	1,621	1,523
597 MAINTENANCE OF METERS	LB598	PDIST	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT			-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ -	\$ -	\$ -	\$ 352,003	\$ -	\$ 1,917,040	\$ 2,170,499
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	-	-	-	1,592,152	-	3,276,487	3,077,741
Transmission and Distribution Labor Expenses			1,051,440	1,303,376	658,770	-	1,592,152	-	3,276,487	3,077,741
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 1,051,440	\$ 1,303,376	\$ 658,770	\$ -	\$ 1,592,152	\$ -	\$ 3,276,487	\$ 3,077,741
Customer Accounts Expense	LB901	F025	-	-	-	-	-	-	-	-
901 SUPERVISION/CUSTOMER ACCTS	LB902	F025	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB903	F025	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB904	F025	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS			-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense	LB907	F026	-	-	-	-	-	-	-	-
907 SUPERVISION	LB908	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908x	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB909	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909x	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB910	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB911	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB913	F026	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB915	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB916	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE			-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,276,487	\$ 3,077,741
Sub-Total Labor Exp	LBSUB7		1,051,440	1,303,376	658,770	-	1,592,152	-	3,276,487	3,077,741

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	3,102	3,704	142	169	3	2	5
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	558,249	667,471	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	1,257	559	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	24,831	29,587	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	369
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	346	410	759	904	512	405	602
Total Distribution Maintenance Labor Expense	LBDM		\$ 562,954	\$ 672,144	\$ 25,731	\$ 30,660	\$ 515	\$ 408	\$ 977
Total Distribution Operation and Maintenance Labor Expenses		PDIST	699,244	829,445	1,533,548	1,827,285	1,034,346	819,559	1,217,935
Transmission and Distribution Labor Expenses			699,244	829,445	1,533,548	1,827,285	1,034,346	819,559	1,217,935
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 699,244	\$ 829,445	\$ 1,533,548	\$ 1,827,285	\$ 1,034,346	\$ 819,559	\$ 1,217,935
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense									
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		699,244	829,445	1,533,548	1,827,285	1,034,346	819,559	1,217,935

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
October 31, 2009

Description	Name	Functional Vector	<div style="display: flex; justify-content: space-around; border: 1px solid black; padding: 2px;"> Customer Accounts Expense Customer Service & Info. Sales Expense </div>		
Labor Expenses (Continued)					
Distribution Maintenance Labor Expense					
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	-	-
Transmission and Distribution Labor Expenses					
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ -	\$ -	\$ -
Customer Accounts Expense					
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	1,911,446	-	-
902 METER READING EXPENSES	LB902	F025	273,009	-	-
903 RECORDS AND COLLECTION	LB903	F025	7,682,671	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	292,629	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 10,159,754	\$ -	\$ -
Customer Service Expense					
907 SUPERVISION	LB907	F026	-	163,720	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	544,754	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	529,482	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ 1,237,955	\$ -
Sub-Total Labor Exp	LBSUB7		10,159,754	1,237,955	-

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Labor Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	\$ 16,107,782	1,621,587	2,010,136	1,015,990	3,698,452	-	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	\$ 2,954	297	369	186	678	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	\$ (1,438,980)	(144,864)	(179,574)	(90,763)	(330,399)	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	\$ -	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	\$ -	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	\$ 244,673	24,631	30,533	15,433	56,178	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	\$ 33,256,029	3,347,919	4,150,114	2,097,607	7,635,801	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	\$ -	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	\$ -	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	\$ 221	22	28	14	51	-	-
931 RENTS AND LEASES	LB931	PGP	\$ -	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	\$ -	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	\$ 4,008,483	826,441	1,024,464	517,799	-	-	-
Total Administrative and General Expense	LBAG		\$ 52,181,162	\$ 5,676,034	\$ 7,036,069	\$ 3,556,265	\$ 11,060,761	\$ -	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 115,102,641	\$ 12,010,404	\$ 14,888,219	\$ 7,525,005	\$ 25,507,942	\$ -	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 115,102,641	\$ 12,010,404	\$ 14,888,219	\$ 7,525,005	\$ 25,507,942	\$ -	\$ -

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 October 31, 2009

Description	Name	Functional Vector	Transmission Demand			Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines		
			Base	Winter	Summer			Specific	Demand	Customer
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	269,167	333,662	168,644	-	407,598	-	838,775	787,896
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	49	61	31	-	75	-	154	145
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(24,046)	(29,807)	(15,066)	-	(36,412)	-	(74,931)	(70,386)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	4,089	5,068	2,562	-	6,191	-	12,741	11,968
926 EMPLOYEE BENEFITS	LB926	LBSUB7	555,720	688,876	348,181	-	841,504	-	1,731,729	1,626,685
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	4	5	2	-	6	-	11	11
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	145,695	180,605	91,284	-	122,325	-	251,733	236,463
Total Administrative and General Expense	LBAG		\$ 950,678	\$ 1,178,470	\$ 595,638	\$ -	\$ 1,341,277	\$ -	\$ 2,760,211	\$ 2,592,782
Total Operation and Maintenance Expenses	TLB		\$ 2,002,118	\$ 2,481,846	\$ 1,254,408	\$ -	\$ 2,933,430	\$ -	\$ 6,036,698	\$ 5,670,523
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 2,002,118	\$ 2,481,846	\$ 1,254,408	\$ -	\$ 2,933,430	\$ -	\$ 6,036,698	\$ 5,670,523

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
October 31, 2009

Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Labor Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	179,005	212,336	392,586	467,782	264,791	209,806	311,789
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	33	39	72	86	49	38	57
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(15,991)	(18,969)	(35,071)	(41,789)	(23,655)	(18,743)	(27,853)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	2,719	3,225	5,963	7,105	4,022	3,187	4,736
926 EMPLOYEE BENEFITS	LB926	LBSUB7	369,573	438,388	810,530	965,779	546,685	433,163	643,718
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	2	3	5	6	4	3	4
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	53,723	63,726	117,823	140,391	79,469	62,967	93,574
Total Administrative and General Expense	LBAG		\$ 589,064	\$ 698,749	\$ 1,291,907	\$ 1,539,360	\$ 871,364	\$ 690,421	\$ 1,026,025
Total Operation and Maintenance Expenses	TLB		\$ 1,288,308	\$ 1,528,194	\$ 2,825,456	\$ 3,366,646	\$ 1,905,710	\$ 1,509,981	\$ 2,243,960
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 1,288,308	\$ 1,528,194	\$ 2,825,456	\$ 3,366,646	\$ 1,905,710	\$ 1,509,981	\$ 2,243,960

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 October 31, 2009

Customer Accounts Expense	Customer Service & Info.	Sales Expense
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)					
Administrative and General Expense					
920 ADMIN. & GEN. SALARIES-	LB920	LB SUB7	2,600,878	316,914	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LB SUB7	477	58	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LB SUB7	(232,348)	(28,311)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LB SUB7	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LB SUB7	39,507	4,814	-
926 EMPLOYEE BENEFITS	LB926	LB SUB7	5,369,757	654,299	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LB SUB7	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LB SUB7	36	4	-
931 RENTS AND LEASES	LB931	PGP	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	-	-	-
Total Administrative and General Expense	LBAG		\$ 7,778,307	\$ 947,778	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 17,938,061	\$ 2,185,734	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 17,938,061	\$ 2,185,734	\$ -

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Other Expenses									
Depreciation Expenses									
Steam Production	DEPRTP	PPRTL	\$ 54,764,480	19,107,327	23,685,638	11,971,515	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	100,732	35,145	43,567	22,020	-	-	-
Other Production	DEPRDP2	PPRTL	14,536,804	5,071,891	6,287,168	3,177,745	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	8,470,243	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	155,522	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	31,151,888	-	-	-	-	-	-
General Plant	DEPRDP6	PGP	4,632,073	955,008	1,183,838	598,351	-	-	-
Intangible Plant	DEPRAADJ	PINT	5,138,268	1,059,372	1,313,208	663,739	-	-	-
Total Depreciation Expense	TDEPR		\$ 118,950,010	26,228,743	32,513,417	16,433,371	-	-	-
Regulatory Credits and Accretion Expenses									
Production Plant	ACRTPP	PPRTL	\$ (258,682)	(90,254)	(111,880)	(56,548)	-	-	-
Transmission Plant	ACRTTP	PTRAN	(94)	-	-	-	-	-	-
Distribution Plant		PDIST	(182)	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ (258,958)	\$ (90,254)	\$ (111,880)	\$ (56,548)	\$ -	\$ -	\$ -
Property Taxes	PTAX	TUP	\$ 11,424,756	2,590,597	3,211,331	1,623,114	-	-	-
Other Taxes	OTAX	TUP	\$ 8,127,668	1,842,973	2,284,568	1,154,697	-	-	-
Gain Disposition of Allowances	GAIN	F013	\$ (73,173)	-	-	-	(73,173)	-	-
Interest	INLTD	TUP	\$ 65,253,543	14,796,435	18,341,812	9,270,567	-	-	-
Other Expenses	OT	TUP	\$ -	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 203,423,846	\$ 45,368,494	\$ 56,239,249	\$ 28,425,202	\$ (73,173)	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 1,023,124,436	\$ 75,770,889	\$ 93,926,368	\$ 47,473,535	\$ 610,741,968	\$ -	\$ -
Non-Operating Items									
Non-Operating Margins - Interest			-	-	-	-	-	-	-
AFUDC			-	-	-	-	-	-	-
Income (Loss) from Equity Investments			-	-	-	-	-	-	-
Non-Operating Margins - Other			-	-	-	-	-	-	-
Generation and Transmission Capital Credits			-	-	-	-	-	-	-
Other Capital Credits and Patronage Dividends			-	-	-	-	-	-	-
Extraordinary Items			-	-	-	-	-	-	-
Long Term Debt Service Requirements			-	-	-	-	-	-	-

KENTUCKY UTILITIES
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Description	Name	Functional Vector	Transmission Demand			Distribution Poles Specific	Distribution Substation General		Distribution Primary Lines	
			Base	Winter	Summer		Specific	Demand	Customer	
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	2,955,268	3,663,380	1,851,595	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	54,262	67,263	33,997	-	-	-	-	-
Distribution	DEPRDP5	PDIST	-	-	-	-	3,117,888	-	6,416,294	6,027,093
General Plant	DEPRDP6	PGP	168,361	208,702	105,485	-	141,355	-	290,895	273,249
Intangible Plant	DEPRAADJ	PINT	186,759	231,509	117,012	-	156,803	-	322,684	303,110
Total Depreciation Expense	TDEPR		3,364,649	4,170,854	2,108,089	-	3,416,046	-	7,029,873	6,603,453
Regulatory Credits and Accretion Expenses										
Production Plant	ACRTPP	PPRTL	-	-	-	-	-	-	-	-
Transmission Plant	ACRTTP	PTRAN	(33)	(40)	(20)	-	-	-	-	-
Distribution Plant		PDIST	-	-	-	-	(18)	-	(38)	(35)
Total Regulatory Credits and Accretion Expenses	TACRT		\$ (33)	\$ (40)	\$ (20)	\$ -	\$ (18)	\$ -	\$ (38)	\$ (35)
Property Taxes	PTAX	TUP	394,032	488,446	246,877	-	287,284	-	591,202	555,341
Other Taxes	OTAX	TUP	280,318	347,485	175,630	-	204,377	-	420,586	395,074
Gain Disposition of Allowances	GAIN	F013	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	2,250,550	2,789,805	1,410,061	-	1,640,852	-	3,376,705	3,171,880
Other Expenses	OT	TUP	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 6,289,517	\$ 7,796,549	\$ 3,940,637	\$ -	\$ 5,548,540	\$ -	\$ 11,418,329	\$ 10,725,712
Total Cost of Service (O&M + Other Expenses)			\$ 13,636,888	\$ 16,904,426	\$ 8,544,063	\$ -	\$ 10,693,713	\$ -	\$ 24,351,198	\$ 24,543,049
Non-Operating Items										
Non-Operating Margins - Interest										
AFUDC										
Income (Loss) from Equity Investments										
Non-Operating Margins - Other										
Generation and Transmission Capital Credits										
Other Capital Credits and Patronage Dividends										
Extraordinary Items										
Long Term Debt Service Requirements										

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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Other Expenses									
Depreciation Expenses	DEPRTP	PPRTL	-	-	-	-	-	-	-
Steam Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-
Other Production	DEPRDP3	PTRAN	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP5	PDIST	1,369,318	1,624,289	3,003,124	3,578,345	2,025,543	1,604,930	2,385,063
Distribution	DEPRDP6	PGP	62,081	73,640	136,152	162,231	91,832	72,762	108,131
General Plant	DEPRAADJ	PINT	68,865	81,688	151,031	179,960	101,867	80,714	119,948
Intangible Plant									
Total Depreciation Expense	TDEPR		1,500,264	1,779,617	3,290,308	3,920,535	2,219,242	1,758,407	2,613,142
Regulatory Credits and Accretion Expenses									
Production Plant	ACRTPP	PPRTL	-	-	-	-	-	-	-
Transmission Plant	ACRTPP	PTRAN	-	-	-	-	-	-	-
Distribution Plant		PDIST	(8)	(9)	(18)	(21)	(12)	(9)	(14)
Total Regulatory Credits and Accretion Expenses	TACRT		\$ (8)	\$ (9)	\$ (18)	\$ (21)	\$ (12)	\$ (9)	\$ (14)
Property Taxes	PTAX	TUP	126,170	149,663	276,710	329,711	186,635	147,879	219,761
Other Taxes	OTAX	TUP	89,758	106,472	196,854	234,559	132,774	105,203	156,340
Gain Disposition of Allowances	GAIN	F013	-	-	-	-	-	-	-
Interest	INTLTD	TUP	720,632	854,815	1,580,455	1,883,177	1,065,983	844,627	1,255,188
Other Expenses	OT	TUP	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 2,436,816	\$ 2,890,557	\$ 5,344,309	\$ 6,367,962	\$ 3,604,622	\$ 2,856,107	\$ 4,244,417
Total Cost of Service (O&M + Other Expenses)			\$ 5,891,227	\$ 7,007,900	\$ 7,562,760	\$ 9,011,336	\$ 5,190,139	\$ 10,871,530	\$ 6,079,048

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

Long Term Debt Service Requirements

KENTUCKY UTILITIES
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12 Months Ended
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Customer Accounts Expense	Customer Service & Info.	Sales Expense
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses					
Depreciation Expenses					
Steam Production	DEPRTP	PPRTL	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-
Distribution	DEPRDP5	PDIST	-	-	-
General Plant	DEPRDP6	PGP	-	-	-
Intangible Plant	DEPRAADJ	PINT	-	-	-
Total Depreciation Expense	TDEPR		-	-	-
Regulatory Credits and Accretion Expenses					
Production Plant	ACRTPP	PPRTL	-	-	-
Transmission Plant	ACRTTP	PTRAN	-	-	-
Distribution Plant		PDIST	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ -	\$ -	\$ -
Property Taxes					
Property Taxes	PTAX	TUP	-	-	-
Other Taxes					
Other Taxes	OTAX	TUP	-	-	-
Gain Disposition of Allowances					
Gain Disposition of Allowances	GAIN	F013	-	-	-
Interest					
Interest	INTLTD	TUP	-	-	-
Other Expenses					
Other Expenses	OT	TUP	-	-	-
Total Other Expenses	TOE		\$ -	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 32,071,255	\$ 12,853,144	\$ -

Non-Operating Items

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

Long Term Debt Service Requirements

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Base	Winter Peak	Summer Peak	Base	Inter.	Peak
Functional Vectors									
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.218600	0.000000	0.000000	0.000000
Load Management	F012		1.000000	0.348900	0.432500	0.000000	1.000000	0.000000	0.000000
Production Plant	F017		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	0.000000	2.573,444	2,538,739	0.000000	0.000000
Fuel	F018		14,311,125	4,107,385.53	5,091,557	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		1.000000	0.348900	0.432500	220,269	7,343,380	-	-
PROFIX	PROFIX		8,351,016	351,564	435,803	686	-	-	-
Steam Generation Maintenance Labor	F020		1.000000	1.095	1,358	16,104	55,377	-	-
Hydraulic Generation Operation Labor	F021		1.000000	25,703	31,862	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		8,638,640	-	-	-	-	-	0.000000
Distribution Operation Labor	F023		5,701,340	-	-	0.000000	0.000000	0.000000	0.000000
Distribution Maintenance Labor	F024		1.000000	0.000000	0.000000	0.000000	0.000000	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	-	-	-	-
Customer Service Expense	F026		606,971,915	-	-	-	-	-	-
Customer Advances	F027		-	-	-	-	-	-	-
Purchase Power Demand	F017		22,338,727	7,793,982	9,661,499	4,883,246	155,291,365	-	-
Purchase Power Energy	F018		155,291,365	-	9,661,499	4,883,246	155,291,365	-	-
Purchased Power Expenses	OMPP		177,630,092	7,793,982	-	-	1,000,000	-	-
Gain Disposition of Allowances	F013		1.000000	-	-	-	0.000000	0.000000	1.000000
Installations on Customer Premises - Accum Depr	F014		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors									
Total Prod, Trans, and Dist Plant	PT&D		1.000000	0.206173	0.255574	0.129176	-	-	-
Total Distribution Plant	PDIST		1.000000	-	-	-	-	-	-
Total Transmission Plant	PTRAN		1.000000	0.035212	0.043649	0.022062	0.709461	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		1.000000	0.205739	0.255036	0.065376	0.221610	-	-
Total Plant in Service	TPIS		1.000000	0.104345	0.129347	0.017846	0.802828	-	-
Total Operation and Maintenance Expenses (Labor)	TLB		1.000000	0.028483	0.035308	0.0179821	0.177396	-	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		1.000000	0.287006	0.355776	0.026376	0.879340	-	-
Total Steam Power Operation Expenses (Labor)	LBSUB1		1.000000	0.042098	0.052186	0.218600	-	-	-
Total Steam Power Generation Expenses (Labor)	LBSUB2		1.000000	0.348900	0.432500	0.124793	0.429124	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		1.000000	0.199179	0.246904	0.218600	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4		1.000000	0.348900	0.432500	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5		1.000000	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		1.000000	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		1.000000	-	-	0.063074	0.229607	-	-
Total Distribution Maintenance Labor Expense	LBDM		1.000000	0.100671	0.124793	0.129176	-	-	-
Sub-Total Labor Exp	LB SUB7		1.000000	0.206173	0.255574	0.218600	-	-	-
Total General Plant	PGP		1.000000	0.348900	0.432500	0.129176	-	-	-
Total Production Plant	PPRTL		1.000000	0.206173	0.255574	-	-	-	-
Total Intangible Plant	PINT		1.000000	-	-	-	-	-	-

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Base	Winter	Summer	Specific	General	Specific	Demand	Customer
Functional Vectors										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.345100	0.412500
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.345100	0.412500
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.686500	0.305700
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.348900	0.432500	0.218600	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-	-
Distribution Operation Labor	F023		-	-	-	-	1,482,890	-	1,088,417	1,151,715
Distribution Maintenance Labor	F024		-	-	-	-	350,064	-	1,906,477	2,158,540
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	-	-	-	-	252,284,242	236,981,107
Purchase Power Demand	F017		-	-	-	-	-	-	-	-
Purchase Power Energy	F018		-	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-
Gain Disposition of Allowances	F013		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant	PT&D		0.036347	0.045056	0.022773	-	0.030517	-	0.062800	0.058991
Total Distribution Plant	PDIST		-	-	-	-	0.100087	-	0.205968	0.193474
Total Transmission Plant	PTRAN		0.348900	0.432500	0.218600	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		0.011443	0.014185	0.007170	-	0.008013	-	0.020142	0.021520
Total Plant in Service	TPIS		0.036270	0.044961	0.022725	-	0.030663	-	0.063101	0.059274
Total Operation and Maintenance Expenses (Labor)	TLB		0.017394	0.021562	0.010898	-	0.025485	-	0.052446	0.049265
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		0.007812	0.009684	0.004895	-	0.004233	-	0.011868	0.013396
Total Steam Power Operation Expenses (Labor)	LBSUB1		-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4		-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5		-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		0.3489000	0.4325000	0.2186000	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		-	-	-	-	0.171658	-	0.125994	0.133321
Total Distribution Maintenance Labor Expense	LBDM		-	-	-	-	0.061400	-	0.334391	0.378602
Sub-Total Labor Exp	LBSUB7		0.016710	0.020714	0.010470	-	0.025304	-	0.052073	0.048914
Total General Plant	PGP		0.036347	0.045056	0.022773	-	0.030517	-	0.062800	0.058991
Total Production Plant	PPRTL		-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		0.036347	0.045056	0.022773	-	0.030517	-	0.062800	0.058991

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12 Months Ended
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Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting
			Demand	Customer	Demand	Customer	Customer		
Functional Vectors									
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.110400	0.132000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.110400	0.132000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.005400	0.002400	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.456300	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	-	-	-
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-
Distribution Operation Labor	F023		286,086	340,883	219,484	261,524	148,037	3,484,624	174,979
Distribution Maintenance Labor	F024		559,852	668,440	25,589	30,491	512	405	971
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		53,840,647	63,865,919	-	-	-	-	-
Purchase Power Demand	F017		-	-	-	-	-	-	-
Purchase Power Energy	F018		-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-
Gain Disposition of Allowances	F013		-	-	-	-	-	-	-
Installations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors									
Total Prod, Trans, and Dist Plant	PT&D		0.013402	0.015898	0.029393	0.035023	0.019825	0.015708	0.023344
Total Distribution Plant	PDIST		0.043956	0.052141	0.096403	0.114868	0.065022	0.051520	0.076562
Total Transmission Plant	PTRAN		-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		0.005380	0.006413	0.003455	0.004117	0.002469	0.012484	0.002857
Total Plant in Service	TPIS		0.013467	0.015974	0.029534	0.035191	0.019920	0.015784	0.023456
Total Operation and Maintenance Expenses (Labor)	TLB		0.011193	0.013277	0.024547	0.029249	0.016557	0.013119	0.019495
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		0.003468	0.004140	0.000391	0.000466	0.000384	0.009406	0.000409
Total Steam Power Operation Expenses (Labor)	LB SUB1		-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LB SUB2		-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LB SUB3		-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LB SUB4		-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LB SUB5		-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		0.033117	0.039460	0.025407	0.030274	0.017137	0.403376	0.020255
Total Distribution Maintenance Labor Expense	LBDM		0.098197	0.117243	0.004488	0.005348	0.000090	0.000071	0.000170
Sub-Total Labor Exp	LB SUB7		0.011113	0.013182	0.024372	0.029041	0.016439	0.013025	0.019356
Total General Plant	PGP		0.013402	0.015898	0.029393	0.035023	0.019825	0.015708	0.023344
Total Production Plant	PPRTL		-	-	-	-	-	-	-
Total Intangible Plant	PINT		0.013402	0.015898	0.029393	0.035023	0.019825	0.015708	0.023344

KENTUCKY UTILITIES
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
October 31, 2009

Customer Accounts Expense	Customer Service & Info.	Sales Expense
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Functional Vectors					
Station Equipment	F001		0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	1.000000	0.000000
Meter Reading	F009		0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	1.000000
Load Management	F012		0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-
Distribution Operation Labor	F023		-	-	-
Distribution Maintenance Labor	F024		-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	1.000000	0.000000
Customer Advances	F027		-	-	-
Purchase Power Demand		F017	-	-	-
Purchase Power Energy		F018	-	-	-
Purchased Power Expenses		OMPP	-	-	-
Gain Disposition of Allowances		F013	-	-	-
Installations on Customer Premises - Accum Depr		F014	1.000000	-	-
Generators -Energy		F015	0.000000	0.000000	0.000000
		Energy	0.000000	0.000000	0.000000
Internally Generated Functional Vectors					
Total Prod, Trans, and Dist Plant		PT&D	-	-	-
Total Distribution Plant		PDIST	-	-	-
Total Transmission Plant		PTRAN	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.049950	0.020018	-
Total Plant in Service		TPIS	-	-	-
Total Operation and Maintenance Expenses (Labor)		TLB	0.155844	0.018989	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.029360	0.015623	-
Total Steam Power Operation Expenses (Labor)		LB SUB1	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LB SUB2	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LB SUB3	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LB SUB4	-	-	-
Total Other Power Generation Expenses (Labor)		LB SUB5	-	-	-
Total Transmission Labor Expenses		LB TRAN	-	-	-
Total Distribution Operation Labor Expense		LBDO	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	-	-	-
Sub-Total Labor Exp		LB SUB7	0.161467	0.019675	-
Total General Plant		PGP	-	-	-
Total Production Plant		PPRTL	-	-	-
Total Intangible Plant		PINT	-	-	-

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Cost of Service Study
Class Allocation

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Plant in Service							
Power Production Plant							
Production Demand - Base	TPIS	PLPPDB	BDEM	\$ 658,206,253	\$ 306,217,174	\$ 90,167,028	\$ 6,469,065
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	\$ 1,063,841,227	\$ 563,582,884	\$ 120,207,685	\$ 15,349,485
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	\$ 537,701,023	\$ 237,772,263	\$ 54,005,811	\$ 3,817,873
Production Energy	TPIS	PLPPEB	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TPIS	PLPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TPIS	PLPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		PLPPT		\$ 2,459,748,503	\$ 1,107,572,320	\$ 264,380,524	\$ 25,636,424
Transmission Plant							
Transmission Demand - Base	TPIS	PLTRB	BDEM	\$ 151,295,336	\$ 53,983,795	\$ 15,895,772	\$ 1,140,448
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	\$ 187,547,242	\$ 99,355,442	\$ 21,191,715	\$ 2,705,999
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 94,792,664	\$ 41,917,469	\$ 9,520,820	\$ 673,062
Total Transmission Plant		PLTRT		\$ 433,635,242	\$ 195,256,706	\$ 46,608,307	\$ 4,519,509
Distribution Poles							
Specific	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation							
General	TPIS	PLDSG	NCPP	\$ 127,905,498	\$ 64,453,664	\$ 17,665,127	\$ 1,733,907
Distribution Primary & Secondary Lines							
Pnmary Specific	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Pnmary Demand	TPIS	PLDPLD	NCPP	\$ 263,216,440	\$ 132,639,051	\$ 36,353,026	\$ 3,568,204
Pnmary Customer	TPIS	PLDPLC	YECust08	\$ 247,250,177	\$ 197,247,104	\$ 37,391,496	\$ 137,101
Secondary Demand	TPIS	PLDSL D	SICD	\$ 56,173,716	\$ 39,323,873	\$ 8,087,010	\$ 1,038,862
Secondary Customer	TPIS	PLDSL C	YECust07	\$ 66,633,412	\$ 53,201,837	\$ 10,085,300	\$ 36,979
Total Distribution Pnmary & Secondary Lines		PLDLT		\$ 633,273,745	\$ 422,411,865	\$ 91,916,833	\$ 4,781,147
Distribution Line Transformers							
Demand	TPIS	PLDLTD	SICD	\$ 123,197,545	\$ 86,243,263	\$ 17,736,048	\$ 2,278,383
Customer	TPIS	PLDLTC	YECust07	\$ 146,794,883	\$ 117,204,826	\$ 22,218,140	\$ 81,466
Total Line Transformers		PLDLTT		\$ 269,992,428	\$ 203,448,089	\$ 39,954,189	\$ 2,359,849
Distribution Services							
Customer	TPIS	PLDSC	C02	\$ 83,094,109	\$ 68,672,953	\$ 13,018,110	\$ 47,733
Distribution Meters							
Customer	TPIS	PLDMC	C03	\$ 65,839,251	\$ 42,272,000	\$ 18,600,651	\$ 134,353
Distribution Street & Customer Lighting							
Customer	TPIS	PLDSCL	YECust04	\$ 97,842,726	\$ -	\$ -	\$ -
Customer Accounts Expense							
Customer	TPIS	PLCAE	YECust05	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.							
Customer	TPIS	PLCSI	YECust05	\$ -	\$ -	\$ -	\$ -
Sales Expense							
Customer	TPIS	PLSEC	YECust06	\$ -	\$ -	\$ -	\$ -
Total		PLT		\$ 4,171,331,502	\$ 2,104,087,597	\$ 492,143,741	\$ 39,212,922

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Plant in Service										
Power Production Plant										
Production Demand - Base	TPIS	PLPPDB	BDEM	\$ 168,169,698	\$ 73,837,726	\$ 9,806,707	\$ 121,643,547	\$ 60,217,119	\$ 15,533,124	\$ 6,145,066
Production Demand - Winter Peak	TPIS	PLRPDI	PPWDA	\$ 150,743,205	\$ 66,990,025	\$ 5,760,108	\$ 91,727,671	\$ 38,774,149	\$ 10,706,016	\$ -
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	\$ 93,557,152	\$ 37,386,158	\$ 4,935,841	\$ 65,817,825	\$ 30,514,081	\$ 9,894,019	\$ -
Production Energy	TPIS	PLPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TPIS	PLPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TPIS	PLPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		PLPPT		\$ 412,470,054	\$ 178,213,909	\$ 20,502,656	\$ 279,189,043	\$ 129,505,349	\$ 36,133,159	\$ 6,145,066
Transmission Plant										
Transmission Demand - Base	TPIS	PLTRB	BDEM	\$ 29,647,058	\$ 13,017,038	\$ 1,728,849	\$ 21,444,846	\$ 10,615,827	\$ 2,738,373	\$ 1,083,329
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	\$ 26,574,898	\$ 11,809,840	\$ 1,015,464	\$ 16,170,902	\$ 6,835,592	\$ 1,687,390	\$ -
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 16,493,425	\$ 6,590,900	\$ 870,152	\$ 11,603,190	\$ 5,379,404	\$ 1,744,241	\$ -
Total Transmission Plant		PLTRT		\$ 72,715,382	\$ 31,417,778	\$ 3,614,465	\$ 49,218,938	\$ 22,830,823	\$ 6,370,005	\$ 1,083,329
Distribution Poles Specific	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	TPIS	PLDSG	NCPP	\$ 19,491,197	\$ 8,681,552	\$ 936,153	\$ 13,986,984	\$ -	\$ -	\$ 956,913
Distribution Primary & Secondary Lines Primary Specific	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TPIS	PLDPLD	NCPP	\$ 40,110,891	\$ 17,865,747	\$ 1,926,507	\$ 28,783,783	\$ -	\$ -	\$ 1,969,229
Primary Customer	TPIS	PLDPLC	YECust08	\$ 3,513,449	\$ 180,767	\$ 23,476	\$ 24,415	\$ -	\$ -	\$ 8,732,367
Secondary Demand	TPIS	PLDSDL	SICD	\$ 7,068,259	\$ -	\$ 365,610	\$ -	\$ -	\$ -	\$ 290,103
Secondary Customer	TPIS	PLDSLCL	YECust07	\$ 947,654	\$ -	\$ 6,332	\$ -	\$ -	\$ -	\$ 2,355,309
Total Distribution Primary & Secondary Lines		PLDLT		\$ 51,640,254	\$ 18,046,514	\$ 2,321,925	\$ 28,808,198	\$ -	\$ -	\$ 13,347,009
Distribution Line Transformers Demand	TPIS	PLDLTD	SICD	\$ 15,501,773	\$ -	\$ 801,838	\$ -	\$ -	\$ -	\$ 636,240
Customer	TPIS	PLDLTC	YECust07	\$ 2,087,702	\$ -	\$ 13,950	\$ -	\$ -	\$ -	\$ 5,188,799
Total Line Transformers		PLDLTT		\$ 17,589,475	\$ -	\$ 815,787	\$ -	\$ -	\$ -	\$ 5,825,039
Distribution Services Customer	TPIS	PLDSC	C02	\$ 1,344,362	\$ -	\$ 10,952	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	TPIS	PLDMC	C03	\$ 4,546,838	\$ 220,253	\$ 15,432	\$ 33,929	\$ 15,312	\$ 482	\$ -
Distribution Street & Customer Lighting Customer	TPIS	PLDSCL	YECust04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,842,726
Customer Accounts Expense Customer	TPIS	PLCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer	TPIS	PLCSI	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer	TPIS	PLSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PLT		\$ 579,797,562	\$ 236,580,006	\$ 28,217,371	\$ 371,237,092	\$ 152,351,484	\$ 42,503,646	\$ 125,200,082

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	General Service		
					Residential Rate RS	Secondary GSS	All Electric School AES
Net Utility Plant							
Power Production Plant							
Production Demand - Base	NTPLANT	UPPPDB	BDEM	\$ 816,372,740	\$ 291,290,529	\$ 85,771,810	\$ 6,153,729
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	\$ 1,011,983,978	\$ 536,110,872	\$ 114,348,127	\$ 14,601,270
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	\$ 511,490,630	\$ 226,181,985	\$ 51,373,282	\$ 3,631,770
Production Energy	NTPLANT	UPPPEB	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	NTPLANT	UPPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	NTPLANT	UPPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		UPPPT		\$ 2,339,847,347	\$ 1,053,583,386	\$ 251,493,218	\$ 24,386,769
Transmission Plant							
Transmission Demand - Base	NTPLANT	UPTRB	BDEM	\$ 89,531,917	\$ 31,945,946	\$ 9,406,628	\$ 674,882
Transmission Demand - Inter.	NTPLANT	UPTRI	PPWDA	\$ 110,984,678	\$ 58,795,489	\$ 12,540,604	\$ 1,601,327
Transmission Demand - Peak	NTPLANT	UPTRP	PPSDA	\$ 56,095,377	\$ 24,805,467	\$ 5,634,128	\$ 398,298
Total Transmission Plant		UPTRT		\$ 256,611,973	\$ 115,546,902	\$ 27,581,360	\$ 2,674,506
Distribution Poles Specific							
	NTPLANT	UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation General							
	NTPLANT	UPDSG	NCPP	\$ 77,673,495	\$ 39,140,939	\$ 10,727,547	\$ 1,052,954
Distribution Primary & Secondary Lines							
Primary Specific	NTPLANT	UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	\$ 159,844,112	\$ 80,548,051	\$ 22,076,194	\$ 2,166,872
Primary Customer	NTPLANT	UPDPLC	YECust08	\$ 150,148,239	\$ 119,782,747	\$ 22,706,828	\$ 83,258
Secondary Demand	NTPLANT	UPDSL	SICD	\$ 34,112,754	\$ 23,880,307	\$ 4,911,019	\$ 630,872
Secondary Customer	NTPLANT	UPDSL	YECust07	\$ 40,464,641	\$ 32,308,014	\$ 6,124,526	\$ 22,456
Total Distribution Primary & Secondary Lines		UPDLT		\$ 384,569,746	\$ 256,519,120	\$ 55,818,567	\$ 2,903,459
Distribution Line Transformers							
Demand	NTPLANT	UPDLTD	SICD	\$ 74,814,484	\$ 52,373,164	\$ 10,770,615	\$ 1,383,600
Customer	NTPLANT	UPDLTC	YECust07	\$ 89,144,499	\$ 71,175,271	\$ 13,492,466	\$ 49,472
Total Line Transformers		UPDLTT		\$ 163,958,983	\$ 123,548,434	\$ 24,263,081	\$ 1,433,072
Distribution Services Customer							
	NTPLANT	UPDSC	C02	\$ 50,460,770	\$ 41,703,197	\$ 7,905,540	\$ 28,987
Distribution Meters Customer							
	NTPLANT	UPDMC	C03	\$ 39,982,368	\$ 25,670,624	\$ 11,295,664	\$ 81,589
Distribution Street & Customer Lighting Customer							
	NTPLANT	UPDSCL	YECust04	\$ 59,417,199	\$ -	\$ -	\$ -
Customer Accounts Expense Customer							
	NTPLANT	UPCAE	YECust05	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer							
	NTPLANT	UPCSI	YECust05	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer							
	NTPLANT	UPSEC	YECust06	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 3,372,521,881	\$ 1,655,712,602	\$ 389,084,978	\$ 32,561,335

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Net Utility Plant										
Power Production Plant										
Production Demand - Base	NTPLANT	UPPPDB	BDEM	\$ 159,972,217	\$ 70,238,485	\$ 9,328,677	\$ 115,713,997	\$ 57,281,818	\$ 14,775,957	\$ 5,845,523
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	\$ 143,395,184	\$ 63,724,577	\$ 5,479,330	\$ 87,256,379	\$ 36,884,092	\$ 10,184,148	\$ -
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	\$ 88,996,681	\$ 35,563,759	\$ 4,695,242	\$ 62,609,516	\$ 29,026,663	\$ 9,411,732	\$ -
Production Energy	NTPLANT	UPPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	NTPLANT	UPPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	NTPLANT	UPPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		UPPPT		\$ 392,364,082	\$ 169,526,820	\$ 19,503,248	\$ 265,579,892	\$ 123,192,573	\$ 34,371,837	\$ 5,845,523
Transmission Plant										
Transmission Demand - Base	NTPLANT	UPTRB	BDEM	\$ 17,544,216	\$ 7,703,082	\$ 1,023,080	\$ 12,690,399	\$ 6,282,119	\$ 1,620,485	\$ 641,081
Transmission Demand - Inter.	NTPLANT	UPTRI	PPWDA	\$ 15,726,206	\$ 6,988,699	\$ 600,920	\$ 9,569,441	\$ 4,045,093	\$ 1,116,899	\$ -
Transmission Demand - Peak	NTPLANT	UPTRP	PPSDA	\$ 9,760,301	\$ 3,900,291	\$ 514,929	\$ 6,866,410	\$ 3,183,366	\$ 1,032,188	\$ -
Total Transmission Plant		UPTRT		\$ 43,030,722	\$ 18,592,073	\$ 2,138,929	\$ 29,126,250	\$ 13,510,578	\$ 3,769,573	\$ 641,081
Distribution Poles										
Specific	NTPLANT	UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	NTPLANT	UPDSG	NCPP	\$ 11,836,469	\$ 5,272,068	\$ 568,500	\$ 8,493,911	\$ -	\$ -	\$ 581,107
Distribution Primary & Secondary Lines										
Primary Specific	NTPLANT	UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	\$ 24,358,242	\$ 10,849,377	\$ 1,169,915	\$ 17,479,601	\$ -	\$ -	\$ 1,195,859
Primary Customer	NTPLANT	UPDPLC	YECust08	\$ 2,133,621	\$ 109,775	\$ 14,256	\$ 14,827	\$ -	\$ -	\$ 5,302,927
Secondary Demand	NTPLANT	UPDSL D	SICD	\$ 4,292,360	\$ -	\$ 222,025	\$ -	\$ -	\$ -	\$ 176,172
Secondary Customer	NTPLANT	UPDSL C	YECust07	\$ 575,484	\$ -	\$ 3,845	\$ -	\$ -	\$ -	\$ 1,430,315
Total Distribution Primary & Secondary Lines		UPDLT		\$ 31,359,707	\$ 10,959,152	\$ 1,410,041	\$ 17,494,427	\$ -	\$ -	\$ 8,105,272
Distribution Line Transformers										
Demand	NTPLANT	UPDLTD	SICD	\$ 9,413,801	\$ -	\$ 486,934	\$ -	\$ -	\$ -	\$ 386,371
Customer	NTPLANT	UPDLTC	YECust07	\$ 1,267,804	\$ -	\$ 8,471	\$ -	\$ -	\$ -	\$ 3,151,015
Total Line Transformers		UPDLTT		\$ 10,681,605	\$ -	\$ 495,405	\$ -	\$ -	\$ -	\$ 3,537,386
Distribution Services										
Customer	NTPLANT	UPDSC	C02	\$ 816,394	\$ -	\$ 6,651	\$ -	\$ -	\$ -	\$ -
Distribution Meters										
Customer	NTPLANT	UPDMC	C03	\$ 2,761,170	\$ 133,754	\$ 9,371	\$ 20,604	\$ 9,299	\$ 293	\$ -
Distribution Street & Customer Lighting										
Customer	NTPLANT	UPDSCL	YECust04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,417,199
Customer Accounts Expense										
Customer	NTPLANT	UPCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	NTPLANT	UPCSI	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	NTPLANT	UPSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 492,850,149	\$ 204,483,867	\$ 24,132,146	\$ 320,715,085	\$ 136,712,449	\$ 38,141,703	\$ 78,127,568

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Net Cost Rate Base							
Power Production Plant							
Production Demand - Base	RB	RBPPDB	BDEM	\$ 748,927,390	\$ 267,225,306	\$ 78,685,697	\$ 5,645,333
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	\$ 928,378,034	\$ 491,819,602	\$ 104,901,156	\$ 13,394,974
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	\$ 469,233,383	\$ 207,495,762	\$ 47,129,033	\$ 3,331,728
Production Energy	RB	RBPPPEB	E01	\$ 56,940,472	\$ 20,316,970	\$ 5,982,423	\$ 429,211
Production Energy - Not Used	RB	RBPPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	RB	RBPPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		RBPPT		\$ 2,203,479,278	\$ 986,857,640	\$ 236,698,309	\$ 22,801,245
Transmission Plant							
Transmission Demand - Base	RB	RBTRB	BDEM	\$ 86,793,193	\$ 30,968,740	\$ 9,118,885	\$ 654,238
Transmission Demand - Inter.	RB	RBTRI	PPWDA	\$ 107,589,728	\$ 56,996,973	\$ 12,156,995	\$ 1,552,343
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 54,379,456	\$ 24,046,683	\$ 5,461,784	\$ 386,114
Total Transmission Plant		RBTRT		\$ 248,762,377	\$ 112,012,396	\$ 26,737,663	\$ 2,592,695
Distribution Poles							
Specific	RB	RBDBPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation							
General	RB	RBDSG	NCPP	\$ 72,140,047	\$ 36,352,545	\$ 9,963,318	\$ 977,942
Distribution Primary & Secondary Lines							
Primary Specific	RB	RBDBPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDBPLD	NCPP	\$ 147,766,706	\$ 74,462,050	\$ 20,408,174	\$ 2,003,149
Primary Customer	RB	RBDBPLC	YECust08	\$ 139,012,047	\$ 110,898,702	\$ 21,022,709	\$ 77,083
Secondary Demand	RB	RBDSLCD	SICD	\$ 31,622,080	\$ 22,136,735	\$ 4,552,451	\$ 584,810
Secondary Customer	RB	RBDSLCC	YECust07	\$ 37,512,660	\$ 29,951,076	\$ 5,677,729	\$ 20,818
Total Distribution Primary & Secondary Lines		RBDBLT		\$ 355,913,492	\$ 237,448,563	\$ 51,661,062	\$ 2,685,860
Distribution Line Transformers							
Demand	RB	RBDLTD	SICD	\$ 69,142,545	\$ 48,402,577	\$ 9,954,058	\$ 1,278,704
Customer	RB	RBDLTCC	YECust07	\$ 82,386,153	\$ 65,779,232	\$ 12,469,557	\$ 45,721
Total Line Transformers		RBDLTT		\$ 151,528,698	\$ 114,181,809	\$ 22,423,615	\$ 1,324,426
Distribution Services							
Customer	RB	RBDBSC	C02	\$ 46,646,320	\$ 38,550,754	\$ 7,307,942	\$ 26,796
Distribution Meters							
Customer	RB	RBDBMC	C03	\$ 37,804,899	\$ 24,272,583	\$ 10,680,494	\$ 77,145
Distribution Street & Customer Lighting							
Customer	RB	RBDBSCL	YECust04	\$ 54,921,674	\$ -	\$ -	\$ -
Customer Accounts Expense							
Customer	RB	RBDBCAE	YECust05	\$ 4,008,907	\$ 2,794,041	\$ 582,625	\$ 1,942
Customer Service & Info.							
Customer	RB	RBDBCSI	YECust05	\$ 1,606,643	\$ 1,119,763	\$ 233,498	\$ 778
Sales Expense							
Customer	RB	RBDBSEC	YECust06	\$ -	\$ -	\$ -	\$ -
Total		RBDBT		\$ 3,176,812,335	\$ 1,553,590,094	\$ 366,288,526	\$ 30,488,830

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Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Net Cost Rate Base										
Power Production Plant										
Production Demand - Base	RB	RBPPDB	BDEM	\$ 146,755,972	\$ 64,435,671	\$ 8,557,980	\$ 106,154,183	\$ 52,549,430	\$ 13,555,228	\$ 5,362,590
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	\$ 131,548,465	\$ 58,459,915	\$ 5,026,650	\$ 80,047,617	\$ 33,836,880	\$ 9,342,776	\$ -
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	\$ 81,644,142	\$ 32,625,628	\$ 4,307,341	\$ 57,436,976	\$ 26,628,600	\$ 8,634,174	\$ 407,714
Production Energy	RB	RBPPEB	E01	\$ 11,157,763	\$ 4,899,003	\$ 650,658	\$ 8,070,835	\$ 3,995,300	\$ 1,030,595	\$ -
Production Energy - Not Used	RB	RBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	RB	RBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		RBPPT		\$ 371,106,342	\$ 160,420,216	\$ 18,542,628	\$ 251,709,611	\$ 117,010,210	\$ 32,562,773	\$ 5,770,304
Transmission Plant										
Transmission Demand - Base	RB	RBTRB	BDEM	\$ 17,007,549	\$ 7,467,450	\$ 991,784	\$ 12,302,208	\$ 6,089,953	\$ 1,570,915	\$ 621,471
Transmission Demand - Inter.	RB	RBTRI	PPWDA	\$ 15,245,151	\$ 6,774,919	\$ 582,538	\$ 9,276,718	\$ 3,921,356	\$ 1,082,734	\$ -
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 9,461,739	\$ 3,780,984	\$ 499,178	\$ 6,656,371	\$ 3,085,988	\$ 1,000,614	\$ -
Total Transmission Plant		RBTRT		\$ 41,714,440	\$ 18,023,353	\$ 2,073,500	\$ 28,235,297	\$ 13,097,298	\$ 3,654,264	\$ 621,471
Distribution Poles Specific	RB	RBDBPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	RB	RBDSG	NCPP	\$ 10,993,240	\$ 4,896,487	\$ 528,000	\$ 7,888,806	\$ -	\$ -	\$ 539,709
Distribution Primary & Secondary Lines										
Primary Specific	RB	RBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPP	\$ 22,517,797	\$ 10,029,627	\$ 1,081,519	\$ 16,158,887	\$ -	\$ -	\$ 1,105,503
Primary Customer	RB	RBDPLC	YECust08	\$ 1,975,375	\$ 101,633	\$ 13,199	\$ 13,727	\$ -	\$ -	\$ 4,909,619
Secondary Demand	RB	RBDSLD	SICD	\$ 3,978,962	\$ -	\$ 205,814	\$ -	\$ -	\$ -	\$ 163,309
Secondary Customer	RB	RBDSLC	YECust07	\$ 533,501	\$ -	\$ 3,565	\$ -	\$ -	\$ -	\$ 1,325,970
Total Distribution Primary & Secondary Lines		RBDLT		\$ 29,005,634	\$ 10,131,260	\$ 1,304,097	\$ 16,172,614	\$ -	\$ -	\$ 7,504,401
Distribution Line Transformers Demand Customer	RB	RBDLTD	SICD	\$ 8,700,109	\$ -	\$ 450,018	\$ -	\$ -	\$ -	\$ 357,079
	RB	RBDLTC	YECust07	\$ 1,171,688	\$ -	\$ 7,829	\$ -	\$ -	\$ -	\$ 2,912,126
Total Line Transformers		RBDLTT		\$ 9,871,796	\$ -	\$ 457,847	\$ -	\$ -	\$ -	\$ 3,269,205
Distribution Services Customer	RB	RBDESC	C02	\$ 754,681	\$ -	\$ 6,148	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	RB	RBDMC	C03	\$ 2,610,795	\$ 126,469	\$ 8,861	\$ 19,482	\$ 8,792	\$ 277	\$ -
Distribution Street & Customer Lighting Customer	RB	RBDSCS	YECust04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,921,674
Customer Accounts Expense Customer	RB	RBCAE	YECust05	\$ 497,686	\$ 25,606	\$ 3,325	\$ 6,917	\$ 3,858	\$ 133	\$ 92,773
Customer Service & Info. Customer	RB	RBCSI	YECust05	\$ 199,457	\$ 10,262	\$ 1,333	\$ 2,772	\$ 1,546	\$ 53	\$ 37,181
Sales Expense Customer	RB	RBSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT		\$ 466,754,072	\$ 193,633,653	\$ 22,925,740	\$ 304,035,500	\$ 130,121,703	\$ 36,217,500	\$ 72,756,718

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Operation and Maintenance Expenses							
Power Production Plant							
Production Demand - Base	TOM	OMPPDB	BDEM	\$ 30,402,395	\$ 10,847,900	\$ 3,194,213	\$ 229,170
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	\$ 37,687,119	\$ 19,965,212	\$ 4,258,419	\$ 543,763
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	\$ 19,048,333	\$ 8,423,204	\$ 1,913,183	\$ 135,250
Production Energy	TOM	OMPPEB	E01	\$ 610,815,140	\$ 217,945,378	\$ 64,175,000	\$ 4,604,257
Production Energy - Not Used	TOM	OMPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TOM	OMPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OMPPT		\$ 697,952,988	\$ 257,181,693	\$ 73,540,815	\$ 5,512,440
Transmission Plant							
Transmission Demand - Base	TOM	OMTRB	BDEM	\$ 7,347,371	\$ 2,621,621	\$ 771,948	\$ 55,384
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 9,107,876	\$ 4,825,009	\$ 1,029,135	\$ 131,412
Transmission Demand - Peak	TOM	OMTRP	PPSDA	\$ 4,603,426	\$ 2,035,642	\$ 462,361	\$ 32,686
Total Transmission Plant		OMTRT		\$ 21,058,674	\$ 9,482,272	\$ 2,263,444	\$ 219,481
Distribution Poles Specific							
	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation General							
	TOM	OMDSG	NCPP	\$ 5,145,173	\$ 2,592,736	\$ 710,604	\$ 69,749
Distribution Primary & Secondary Lines							
Pnmary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Pnmary Demand	TOM	OMDPLD	NCPP	\$ 12,932,869	\$ 6,517,083	\$ 1,786,169	\$ 175,320
Pnmary Customer	TOM	OMDPLC	Cust08	\$ 13,817,337	\$ 11,400,251	\$ 2,159,008	\$ 8,040
Secondary Demand	TOM	OMDSL D	SICD	\$ 3,454,411	\$ 2,418,228	\$ 497,312	\$ 63,885
Secondary Customer	TOM	OMDSL C	Cust07	\$ 4,117,343	\$ 3,400,914	\$ 644,073	\$ 2,399
Total Distribution Pnmary & Secondary Lines		OMDLT		\$ 34,321,960	\$ 23,736,476	\$ 5,086,562	\$ 249,644
Distribution Line Transformers							
Demand	TOM	OMDLTD	SICD	\$ 2,218,451	\$ 1,553,005	\$ 319,378	\$ 41,027
Customer	TOM	OMDLTC	Cust07	\$ 2,643,374	\$ 2,183,420	\$ 413,501	\$ 1,540
Total Line Transformers		OMDLTT		\$ 4,861,825	\$ 3,736,426	\$ 732,879	\$ 42,567
Distribution Services Customer							
	TOM	OMDSC	C02	\$ 1,585,517	\$ 1,310,347	\$ 248,398	\$ 911
Distribution Meters Customer							
	TOM	OMDMC	C03	\$ 8,015,424	\$ 5,146,292	\$ 2,264,487	\$ 16,356
Distribution Street & Customer Lighting Customer							
	TOM	OMDSCL	C04	\$ 1,834,630	\$ -	\$ -	\$ -
Customer Accounts Expense Customer							
	TOM	OMCAE	C05	\$ 32,071,255	\$ 22,415,687	\$ 4,669,636	\$ 158,095
Customer Service & Info. Customer							
	TOM	OMCSI	C05	\$ 12,853,144	\$ 8,983,498	\$ 1,871,442	\$ 63,359
Sales Expense Customer							
	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 819,700,590	\$ 334,585,427	\$ 91,388,266	\$ 6,332,603

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Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Operation and Maintenance Expenses										
Power Production Plant				\$	\$	\$	\$	\$	\$	\$
Production Demand - Base	TOM	OMPPDB	BDEM	5,957,497	2,615,739	347,408	4,309,285	2,133,222	550,269	217,692
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	5,340,155	2,373,156	204,055	3,249,500	1,373,594	379,266	-
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	3,314,310	1,324,424	174,855	2,331,630	1,080,977	350,501	-
Production Energy	TOM	OMPPEB	E01	119,692,203	52,552,871	6,979,772	86,577,929	42,858,611	11,055,463	4,373,658
Production Energy - Not Used	TOM	OMPPEI	E01	-	-	-	-	-	-	-
Production Energy - Not Used	TOM	OMPPEP	E01	-	-	-	-	-	-	-
Total Power Production Plant		OMPPT		134,304,165	58,866,190	7,706,089	96,468,343	47,446,404	12,335,498	4,591,350
Transmission Plant				\$	\$	\$	\$	\$	\$	\$
Transmission Demand - Base	TOM	OMTRB	BDEM	1,439,753	632,148	83,958	1,041,428	515,538	132,984	52,610
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	1,290,560	573,522	49,314	785,309	331,958	91,658	-
Transmission Demand - Peak	TOM	OMTRP	PPSDA	800,972	320,075	42,257	563,487	261,241	84,706	-
Total Transmission Plant		OMTRT		3,531,285	1,525,745	175,530	2,390,224	1,108,736	309,347	52,610
Distribution Poles Specific	TOM	OMDPS	NCPP	-	-	-	-	-	-	-
Distribution Substation General	TOM	OMDSG	NCPP	784,060	349,227	37,658	562,645	-	-	38,493
Distribution Primary & Secondary Lines				\$	\$	\$	\$	\$	\$	\$
Primary Specific	TOM	OMDPLS	NCPP	-	-	-	-	-	-	-
Primary Demand	TOM	OMDPLD	NCPP	1,970,807	877,815	94,657	1,414,262	-	-	96,756
Primary Customer	TOM	OMDPLC	Cust08	225,187	11,638	1,499	1,554	818	27	9,315
Secondary Demand	TOM	OMDSL	SICD	434,664	-	22,483	-	-	-	17,840
Secondary Customer	TOM	OMDSL	SICD	67,178	-	-	-	-	-	2,779
Total Distribution Primary & Secondary Lines		OMDLT		2,697,835	889,453	118,639	1,415,815	818	27	126,690
Distribution Line Transformers Demand	TOM	OMDLTD	SICD	279,145	-	14,439	-	-	-	11,457
Customer	TOM	OMDLTC	Cust07	43,129	-	-	-	-	-	1,784
Total Line Transformers		OMDLTT		322,273	-	14,439	-	-	-	13,241
Distribution Services Customer	TOM	OMDSC	C02	25,652	-	209	-	-	-	-
Distribution Meters Customer	TOM	OMDMC	C03	553,543	26,814	1,879	4,131	1,864	59	-
Distribution Street & Customer Lighting Customer	TOM	OMDSCL	C04	-	-	-	-	-	-	1,834,630
Customer Accounts Expense Customer	TOM	OMCAE	C05	4,427,724	228,835	58,951	61,094	32,155	5,359	13,719
Customer Service & Info. Customer	TOM	OMCSI	C05	1,774,492	91,710	23,626	24,485	12,887	2,148	5,498
Sales Expense Customer	TOM	OMSEC	C06	-	-	-	-	-	-	-
Total		OMT		148,421,028	61,977,975	8,137,019	100,926,738	48,602,863	12,652,438	6,676,232

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Labor Expenses							
Power Production Plant							
Production Demand - Base	TLB	LBPPDB	BDEM	\$ 12,010,404	\$ 4,285,441	\$ 1,261,867	\$ 90,533
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	\$ 14,888,219	\$ 7,887,216	\$ 1,682,280	\$ 214,813
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	\$ 7,525,005	\$ 3,327,569	\$ 755,799	\$ 53,430
Production Energy	TLB	LBPPPEB	E01	\$ 25,507,942	\$ 9,101,507	\$ 2,679,980	\$ 192,276
Production Energy - Not Used	TLB	LBPPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TLB	LBPPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		LBPPPT		\$ 59,931,570	\$ 24,601,732	\$ 6,379,926	\$ 551,052
Transmission Plant							
Transmission Demand - Base	TLB	LBTRB	BDEM	\$ 2,002,118	\$ 714,377	\$ 210,352	\$ 15,092
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 2,481,846	\$ 1,314,788	\$ 280,434	\$ 35,809
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 1,254,408	\$ 554,701	\$ 125,991	\$ 8,907
Total Transmission Plant		LBTRT		\$ 5,738,373	\$ 2,583,867	\$ 616,776	\$ 59,807
Distribution Poles Specific							
	TLB	LBDBPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation General							
	TLB	LBDSG	NCPP	\$ 2,933,430	\$ 1,478,203	\$ 405,138	\$ 39,766
Distribution Primary & Secondary Lines							
Primary Specific	TLB	LBDBLS	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDBPLD	NCPP	\$ 6,036,698	\$ 3,041,991	\$ 833,733	\$ 81,834
Primary Customer	TLB	LBDBPLC	Cust08	\$ 5,670,523	\$ 4,678,570	\$ 886,039	\$ 3,300
Secondary Demand	TLB	LBDBSLD	SICD	\$ 1,288,308	\$ 901,868	\$ 185,470	\$ 23,826
Secondary Customer	TLB	LBDBSLC	Cust07	\$ 1,528,194	\$ 1,262,284	\$ 239,054	\$ 890
Total Distribution Primary & Secondary Lines		LBDBLT		\$ 14,523,723	\$ 9,884,713	\$ 2,144,297	\$ 109,850
Distribution Line Transformers							
Demand	TLB	LBDBLTD	SICD	\$ 2,825,456	\$ 1,977,933	\$ 406,765	\$ 52,253
Customer	TLB	LBDBLTC	Cust07	\$ 3,366,646	\$ 2,780,840	\$ 526,642	\$ 1,961
Total Line Transformers		LBDBLTT		\$ 6,192,101	\$ 4,758,774	\$ 933,407	\$ 54,215
Distribution Services Customer							
	TLB	LBDBSC	C02	\$ 1,905,710	\$ 1,574,970	\$ 298,562	\$ 1,095
Distribution Meters Customer							
	TLB	LBDBMC	C03	\$ 1,509,981	\$ 969,481	\$ 426,594	\$ 3,081
Distribution Street & Customer Lighting Customer							
	TLB	LBDBSCL	C04	\$ 2,243,960	\$ -	\$ -	\$ -
Customer Accounts Expense Customer							
	TLB	LBDBCAE	C05	\$ 17,938,061	\$ 12,537,519	\$ 2,611,816	\$ 88,425
Customer Service & Info. Customer							
	TLB	LBDBCSI	C05	\$ 2,185,734	\$ 1,527,683	\$ 318,247	\$ 10,775
Sales Expense Customer							
	TLB	LBDBSEC	C06	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 115,102,641	\$ 59,916,941	\$ 14,134,763	\$ 918,066

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Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Labor Expenses										
Power Production Plant				\$ 2,353,497	\$ 1,033,342	\$ 137,243	\$ 1,702,374	\$ 842,725	\$ 217,383	\$ 85,999
Production Demand - Base	TLB	LBPPDB	BDEM	\$ 2,108,617	\$ 937,510	\$ 80,611	\$ 1,283,708	\$ 542,636	\$ 149,828	\$ -
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	\$ 1,309,311	\$ 523,211	\$ 69,076	\$ 921,106	\$ 427,038	\$ 138,465	\$ -
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	\$ 4,998,405	\$ 2,194,634	\$ 291,479	\$ 3,615,537	\$ 1,789,797	\$ 461,682	\$ 182,646
Production Energy	TLB	LBPPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TLB	LBPPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TLB	LBPPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 10,770,831	\$ 4,688,697	\$ 578,409	\$ 7,522,725	\$ 3,602,195	\$ 967,357	\$ 268,645
Transmission Plant				\$ 392,325	\$ 172,257	\$ 22,878	\$ 283,783	\$ 140,481	\$ 36,237	\$ 14,336
Transmission Demand - Base	TLB	LBTRB	BDEM	\$ 351,670	\$ 156,282	\$ 13,438	\$ 213,992	\$ 90,457	\$ 24,976	\$ -
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 218,260	\$ 87,219	\$ 11,515	\$ 153,547	\$ 71,187	\$ 23,082	\$ -
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 962,256	\$ 415,757	\$ 47,831	\$ 651,323	\$ 302,124	\$ 84,295	\$ 14,336
Total Transmission Plant				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Poles Specific	TLB	LBPPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,946
Distribution Substation General	TLB	LBDSG	NCPD	\$ 447,018	\$ 199,106	\$ 21,470	\$ 320,782	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Specific	TLB	LBOPLS	NCPD	\$ 919,917	\$ 409,739	\$ 44,183	\$ 660,137	\$ -	\$ -	\$ 45,163
Primary Demand	TLB	LBDFLD	NCPD	\$ 92,415	\$ 4,776	\$ 615	\$ 638	\$ 336	\$ 11	\$ 3,823
Primary Customer	TLB	LBDFLC	Cust08	\$ 162,106	\$ -	\$ 8,385	\$ -	\$ -	\$ -	\$ 6,653
Secondary Demand	TLB	LBDSLD	SICD	\$ 24,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,031
Secondary Customer	TLB	LBDSLCL	Cust07	\$ 1,199,372	\$ 414,516	\$ 53,183	\$ 660,775	\$ 336	\$ 11	\$ 56,671
Total Distribution Primary & Secondary Lines				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Line Transformers Demand	TLB	LBDLTD	SICD	\$ 355,523	\$ -	\$ 18,390	\$ -	\$ -	\$ -	\$ 14,592
Customer	TLB	LBDLTC	Cust07	\$ 54,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,272
Total Line Transformers				\$ 410,452	\$ -	\$ 18,390	\$ -	\$ -	\$ -	\$ 16,864
Distribution Services Customer	TLB	LBDSCL	C02	\$ 30,832	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	TLB	LBDMC	C03	\$ 104,279	\$ 5,051	\$ 354	\$ 778	\$ 351	\$ 11	\$ -
Distribution Street & Customer Lighting Customer	TLB	LBDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,243,960
Customer Accounts Expense Customer	TLB	LBDAE	C05	\$ 2,476,510	\$ 127,992	\$ 32,972	\$ 34,171	\$ 17,985	\$ 2,997	\$ 7,674
Customer Service & Info. Customer	TLB	LBDAI	C05	\$ 301,760	\$ 15,596	\$ 4,018	\$ 4,164	\$ 2,191	\$ 365	\$ 935
Sales Expense Customer	TLB	LBDAE	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 16,703,310	\$ 5,866,715	\$ 756,878	\$ 9,194,718	\$ 3,925,182	\$ 1,055,037	\$ 2,631,030

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Depreciation Expenses							
Power Production Plant							
Production Demand - Base	TDEPR	DEPPDB	BDEM	\$ 26,228,743	\$ 9,358,696	\$ 2,755,710	\$ 197,709
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	\$ 32,513,417	\$ 17,224,380	\$ 3,673,821	\$ 469,115
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	\$ 16,433,371	\$ 7,266,863	\$ 1,650,541	\$ 116,683
Production Energy	TDEPR	DEPPEB	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TDEPR	DEPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TDEPR	DEPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		DEPPT		\$ 75,175,532	\$ 33,849,940	\$ 8,080,073	\$ 783,508
Transmission Plant							
Transmission Demand - Base	TDEPR	DETRB	BDEM	\$ 3,364,649	\$ 1,200,543	\$ 353,505	\$ 25,362
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 4,170,854	\$ 2,209,561	\$ 471,281	\$ 60,179
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 2,108,089	\$ 932,201	\$ 211,733	\$ 14,968
Total Transmission Plant		DETRT		\$ 9,643,593	\$ 4,342,304	\$ 1,036,520	\$ 100,509
Distribution Poles Specific	TDEPR	DEDPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	TDEPR	DEDSG	NCPP	\$ 3,416,046	\$ 1,721,401	\$ 471,793	\$ 46,308
Distribution Primary & Secondary Lines							
Primary Specific	TDEPR	DEDPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Demand	TDEPR	DEDPLD	NCPP	\$ 7,029,873	\$ 3,542,467	\$ 970,901	\$ 95,298
Primary Customer	TDEPR	DEDPLC	Cust08	\$ 6,603,453	\$ 5,448,302	\$ 1,031,813	\$ 3,843
Secondary Demand	TDEPR	DEDSL D	SICD	\$ 1,500,264	\$ 1,050,245	\$ 215,984	\$ 27,745
Secondary Customer	TDEPR	DEDSL C	Cust07	\$ 1,779,617	\$ 1,469,959	\$ 278,384	\$ 1,037
Total Distribution Primary & Secondary Lines		DEDLT		\$ 16,913,206	\$ 11,510,973	\$ 2,497,083	\$ 127,923
Distribution Line Transformers							
Demand	TDEPR	DEDLTD	SICD	\$ 3,290,308	\$ 2,303,348	\$ 473,687	\$ 60,850
Customer	TDEPR	DEDLTC	Cust07	\$ 3,920,535	\$ 3,238,352	\$ 613,287	\$ 2,284
Total Line Transformers		DEDLTT		\$ 7,210,843	\$ 5,541,700	\$ 1,086,974	\$ 63,134
Distribution Services Customer	TDEPR	DEDESC	C02	\$ 2,219,242	\$ 1,834,088	\$ 347,682	\$ 1,275
Distribution Meters Customer	TDEPR	DEDMC	C03	\$ 1,758,407	\$ 1,128,983	\$ 496,778	\$ 3,588
Distribution Street & Customer Lighting Customer	TDEPR	DEDSCL	C04	\$ 2,613,142	\$ -	\$ -	\$ -
Customer Accounts Expense Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer	TDEPR	DESEC	C06	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 118,950,010	\$ 59,929,389	\$ 14,016,902	\$ 1,126,245

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Depreciation Expenses										
Power Production Plant										
Production Demand - Base	TDEPR	DEPPDB	BDEM	\$ 5,139,650	\$ 2,256,650	\$ 299,715	\$ 3,717,705	\$ 1,840,373	\$ 474,728	\$ 187,807
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	\$ 4,607,057	\$ 2,047,368	\$ 176,042	\$ 2,803,407	\$ 1,185,027	\$ 327,200	\$ -
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	\$ 2,859,320	\$ 1,142,606	\$ 150,851	\$ 2,011,543	\$ 932,580	\$ 302,384	\$ -
Production Energy	TDEPR	DEPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TDEPR	DEPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TDEPR	DEPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		DEPPT		\$ 12,606,027	\$ 5,446,624	\$ 626,608	\$ 8,532,655	\$ 3,957,979	\$ 1,104,312	\$ 187,807
Transmission Plant										
Transmission Demand - Base	TDEPR	DETRB	BDEM	\$ 659,319	\$ 289,485	\$ 38,448	\$ 476,911	\$ 236,085	\$ 60,899	\$ 24,092
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 590,998	\$ 262,638	\$ 22,583	\$ 359,624	\$ 152,016	\$ 41,974	\$ -
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 366,796	\$ 146,575	\$ 19,351	\$ 258,043	\$ 119,632	\$ 38,790	\$ -
Total Transmission Plant		DETRT		\$ 1,617,114	\$ 698,698	\$ 80,382	\$ 1,094,578	\$ 507,734	\$ 141,662	\$ 24,092
Distribution Poles Specific	TDEPR	DEDPS	NCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	TDEPR	DEDSG	NCP	\$ 520,563	\$ 231,863	\$ 25,002	\$ 373,558	\$ -	\$ -	\$ 25,557
Distribution Primary & Secondary Lines										
Primary Specific	TDEPR	DEDPLS	NCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TDEPR	DEDPLD	NCP	\$ 1,071,265	\$ 477,151	\$ 51,452	\$ 768,745	\$ -	\$ -	\$ 52,593
Primary Customer	TDEPR	DEDPLC	Cust08	\$ 107,619	\$ 5,562	\$ 716	\$ 742	\$ 391	\$ 13	\$ 4,452
Secondary Demand	TDEPR	DEDSL	SICD	\$ 188,776	\$ -	\$ 9,765	\$ -	\$ -	\$ -	\$ 7,748
Secondary Customer	TDEPR	DEDSL	Cust07	\$ 29,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,201
Total Distribution Primary & Secondary Lines		DEDLT		\$ 1,396,696	\$ 482,713	\$ 61,933	\$ 769,488	\$ 391	\$ 13	\$ 65,994
Distribution Line Transformers										
Demand	TDEPR	DEDLTD	SICD	\$ 414,015	\$ -	\$ 21,415	\$ -	\$ -	\$ -	\$ 16,992
Customer	TDEPR	DEDLTC	Cust07	\$ 63,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,646
Total Line Transformers		DEDLTT		\$ 477,981	\$ -	\$ 21,415	\$ -	\$ -	\$ -	\$ 19,639
Distribution Services Customer	TDEPR	DEDESC	C02	\$ 35,905	\$ -	\$ 293	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	TDEPR	DEDMC	C03	\$ 121,435	\$ 5,882	\$ 412	\$ 906	\$ 409	\$ 13	\$ -
Distribution Street & Customer Lighting Customer	TDEPR	DEDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,613,142
Customer Accounts Expense Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer	TDEPR	DESEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 16,775,720	\$ 6,865,781	\$ 816,045	\$ 10,771,184	\$ 4,466,512	\$ 1,246,000	\$ 2,936,231

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service		All Electric School AES
						Secondary GSS		
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRT	ACPPDB	BDEM	\$ (90,254)	\$ (32,204)	\$ (9,483)	\$ (680)	
Production Demand - Winter Peak	TACRT	ACPPDI	PPWDA	\$ (111,880)	\$ (59,270)	\$ (12,642)	\$ (1,614)	
Production Demand - Summer Peak	TACRT	ACPPDP	PPSDA	\$ (56,548)	\$ (25,006)	\$ (5,680)	\$ (402)	
Production Energy	TACRT	ACPPPEB	E01	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	TACRT	ACPPEI	E01	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	TACRT	ACPPEP	E01	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		ACPPT		\$ (258,682)	\$ (116,479)	\$ (27,804)	\$ (2,696)	
Transmission Plant								
Transmission Demand - Base	TACRT	ACTRB	BDEM	\$ (33)	\$ (12)	\$ (3)	\$ (0)	
Transmission Demand - Inter.	TACRT	ACTRI	PPWDA	\$ (40)	\$ (21)	\$ (5)	\$ (1)	
Transmission Demand - Peak	TACRT	ACTRP	PPSDA	\$ (20)	\$ (9)	\$ (2)	\$ (0)	
Total Transmission Plant		ACTRT		\$ (94)	\$ (42)	\$ (10)	\$ (1)	
Distribution Poles Specific	TACRT	ACDPS	NCPP	\$ -	\$ -	\$ -	\$ -	
Distribution Substation General	TACRT	ACDSG	NCPP	\$ (18)	\$ (9)	\$ (3)	\$ (0)	
Distribution Primary & Secondary Lines								
Primary Specific	TACRT	ACDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TACRT	ACDPLD	NCPP	\$ (38)	\$ (19)	\$ (5)	\$ (1)	
Primary Customer	TACRT	ACDPLC	Cust08	\$ (35)	\$ (29)	\$ (6)	\$ (0)	
Secondary Demand	TACRT	ACDSL D	SICD	\$ (8)	\$ (6)	\$ (1)	\$ (0)	
Secondary Customer	TACRT	ACDSL C	Cust07	\$ (9)	\$ (8)	\$ (1)	\$ (0)	
Total Distribution Primary & Secondary Lines		ACDLT		\$ (90)	\$ (61)	\$ (13)	\$ (1)	
Distribution Line Transformers								
Demand	TACRT	ACDLTD	SICD	\$ (18)	\$ (12)	\$ (3)	\$ (0)	
Customer	TACRT	ACDLTC	Cust07	\$ (21)	\$ (17)	\$ (3)	\$ (0)	
Total Line Transformers		ACDLTT		\$ (38)	\$ (30)	\$ (6)	\$ (0)	
Distribution Services Customer	TACRT	ACDSC	C02	\$ (12)	\$ (10)	\$ (2)	\$ (0)	
Distribution Meters Customer	TACRT	ACDMC	C03	\$ (9)	\$ (6)	\$ (3)	\$ (0)	
Distribution Street & Customer Lighting Customer	TACRT	ACDSCL	C04	\$ (14)	\$ -	\$ -	\$ -	
Customer Accounts Expense Customer	TACRT	ACCAE	C05	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info. Customer	TACRT	ACCSI	C05	\$ -	\$ -	\$ -	\$ -	
Sales Expense Customer	TACRT	DESEC	C06	\$ -	\$ -	\$ -	\$ -	
Total		ACT		\$ (258,958)	\$ (116,637)	\$ (27,840)	\$ (2,698)	

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Accretion Expenses										
Power Production Plant				\$		\$		\$		\$
Production Demand - Base	TACRT	ACPPDB	BDEM	\$ (17,686)	\$ (7,765)	\$ (1,031)	\$ (12,793)	\$ (6,333)	\$ (1,634)	\$ (646)
Production Demand - Winter Peak	TACRT	ACPPDI	PPWDA	\$ (15,853)	\$ (7,045)	\$ (606)	\$ (9,647)	\$ (4,078)	\$ (1,126)	\$ -
Production Demand - Summer Peak	TACRT	ACPPDP	PPSDA	\$ (9,839)	\$ (3,932)	\$ (519)	\$ (6,922)	\$ (3,209)	\$ (1,041)	\$ -
Production Energy	TACRT	ACPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TACRT	ACPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TACRT	ACPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		ACPPT		\$ (43,378)	\$ (18,742)	\$ (2,156)	\$ (29,361)	\$ (13,620)	\$ (3,800)	\$ (646)
Transmission Plant				\$		\$		\$		\$
Transmission Demand - Base	TACRT	ACTRB	BDEM	\$ (6)	\$ (3)	\$ (0)	\$ (5)	\$ (2)	\$ (1)	\$ (0)
Transmission Demand - Inter.	TACRT	ACTRI	PPWDA	\$ (6)	\$ (3)	\$ (0)	\$ (3)	\$ (1)	\$ (0)	\$ -
Transmission Demand - Peak	TACRT	ACTRP	PPSDA	\$ (4)	\$ (1)	\$ (0)	\$ (3)	\$ (1)	\$ (0)	\$ -
Total Transmission Plant		ACTRT		\$ (16)	\$ (7)	\$ (1)	\$ (11)	\$ (5)	\$ (1)	\$ (0)
Distribution Poles Specific	TACRT	ACDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	TACRT	ACDSG	NCPP	\$ (3)	\$ (1)	\$ (0)	\$ (2)	\$ -	\$ -	\$ (0)
Distribution Primary & Secondary Lines				\$		\$		\$		\$
Primary Specific	TACRT	ACDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TACRT	ACDPLD	NCPP	\$ (6)	\$ (3)	\$ (0)	\$ (4)	\$ -	\$ -	\$ (0)
Primary Customer	TACRT	ACDPLC	Cust08	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Secondary Demand	TACRT	ACDSL	SICD	\$ (1)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
Secondary Customer	TACRT	ACDSL	Cust07	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
Total Distribution Primary & Secondary Lines		ACDLT		\$ (7)	\$ (3)	\$ (0)	\$ (4)	\$ (0)	\$ (0)	\$ (0)
Distribution Line Transformers				\$		\$		\$		\$
Demand	TACRT	ACDLTD	SICD	\$ (2)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
Customer	TACRT	ACDLTC	Cust07	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
Total Line Transformers		ACDLTT		\$ (3)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
Distribution Services Customer	TACRT	ACDSC	C02	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	TACRT	ACDMC	C03	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -
Distribution Street & Customer Lighting Customer	TACRT	ACDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14)
Customer Accounts Expense Customer	TACRT	ACCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer	TACRT	ACCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer	TACRT	DESEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		ACT		\$ (43,407)	\$ (18,753)	\$ (2,158)	\$ (29,378)	\$ (13,625)	\$ (3,801)	\$ (661)

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service		All Electric School AES
						Secondary GSS		
Property Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	BDEM	\$ 2,590,597	\$ 924,353	\$ 272,180	\$ 19,528	
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	\$ 3,211,331	\$ 1,701,242	\$ 362,861	\$ 46,334	
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	\$ 1,623,114	\$ 717,744	\$ 163,023	\$ 11,525	
Production Energy	PTAX	PTPPEB	E01	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	PTAX	PTPPEI	E01	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	PTAX	PTPPEP	E01	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		PTPPT		\$ 7,425,043	\$ 3,343,338	\$ 798,064	\$ 77,387	
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	BDEM	\$ 394,032	\$ 140,595	\$ 41,399	\$ 2,970	
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	\$ 488,446	\$ 258,760	\$ 55,191	\$ 7,047	
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ 246,877	\$ 108,169	\$ 24,796	\$ 1,753	
Total Transmission Plant		PTTRT		\$ 1,129,355	\$ 508,525	\$ 121,386	\$ 11,771	
Distribution Poles Specific								
Distribution Substation General	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	
Primary Demand	PTAX	PTDPLD	NCPP	\$ 591,202	\$ 297,916	\$ 81,651	\$ 8,014	
Primary Customer	PTAX	PTDPLC	Cust08	\$ 555,341	\$ 458,194	\$ 86,774	\$ 323	
Secondary Demand	PTAX	PTDSL D	SICD	\$ 126,170	\$ 88,324	\$ 18,164	\$ 2,333	
Secondary Customer	PTAX	PTDSL C	Cust07	\$ 149,663	\$ 123,621	\$ 23,412	\$ 87	
Total Distribution Primary & Secondary Lines		PTDLT		\$ 1,422,376	\$ 968,056	\$ 210,001	\$ 10,758	
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	\$ 276,710	\$ 193,708	\$ 39,836	\$ 5,117	
Customer	PTAX	PTDLTC	Cust07	\$ 329,711	\$ 272,341	\$ 51,577	\$ 192	
Total Line Transformers		PTDLTT		\$ 606,421	\$ 466,049	\$ 91,413	\$ 5,309	
Distribution Services Customer								
Distribution Meters Customer	PTAX	PTDMC	C03	\$ 147,879	\$ 94,946	\$ 41,778	\$ 302	
Distribution Street & Customer Lighting Customer								
Customer Accounts Expense Customer	PTAX	PTDSC	C02	\$ 186,635	\$ 154,244	\$ 29,240	\$ 107	
Customer Service & Info. Customer	PTAX	PTDSC L	C04	\$ 219,761	\$ -	\$ -	\$ -	
Sales Expense Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info. Customer	PTAX	PTCSI	C05	\$ -	\$ -	\$ -	\$ -	
Sales Expense Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	
Total		PTT		\$ 11,424,756	\$ 5,679,925	\$ 1,331,559	\$ 109,528	

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Property Taxes										
Power Production Plant				\$ 507,640	\$ 222,888	\$ 29,603	\$ 367,195	\$ 181,773	\$ 46,889	\$ 18,550
Production Demand - Base	PTAX	PTPPDB	BDEM	\$ 455,036	\$ 202,217	\$ 17,388	\$ 276,891	\$ 117,044	\$ 32,317	\$ -
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	\$ 282,413	\$ 112,855	\$ 14,899	\$ 198,679	\$ 92,110	\$ 29,866	\$ -
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy	PTAX	PTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	PTAX	PTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	PTAX	PTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	PTAX	PTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	PTAX	PTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 1,245,090	\$ 537,960	\$ 61,890	\$ 842,765	\$ 390,927	\$ 109,072	\$ 18,550
Transmission Plant				\$ 77,212	\$ 33,901	\$ 4,503	\$ 55,851	\$ 27,648	\$ 7,132	\$ 2,821
Transmission Demand - Base	PTAX	PTTRB	BDEM	\$ 69,211	\$ 30,757	\$ 2,645	\$ 42,115	\$ 17,803	\$ 4,916	\$ -
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	\$ 42,955	\$ 17,165	\$ 2,266	\$ 30,219	\$ 14,010	\$ 4,543	\$ -
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Demand - Peak	PTAX	PTTRT	PPSDA	\$ 189,379	\$ 81,824	\$ 9,413	\$ 128,185	\$ 59,460	\$ 16,590	\$ 2,821
Total Transmission Plant				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Poles Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	PTAX	PTDSG	NCPP	\$ 43,779	\$ 19,499	\$ 2,103	\$ 31,416	\$ -	\$ -	\$ 2,149
Distribution Primary & Secondary Lines				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Specific	PTAX	PTDPLS	NCPP	\$ 90,092	\$ 40,128	\$ 4,327	\$ 64,650	\$ -	\$ -	\$ 4,423
Primary Demand	PTAX	PTDPLD	NCPP	\$ 9,051	\$ 468	\$ 60	\$ 62	\$ 33	\$ 1	\$ 374
Primary Customer	PTAX	PTDPLC	Cust08	\$ 15,876	\$ -	\$ 821	\$ -	\$ -	\$ -	\$ 652
Secondary Demand	PTAX	PTDSL	SICD	\$ 2,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101
Secondary Customer	PTAX	PTDSL	Cust07	\$ 117,460	\$ 40,595	\$ 5,209	\$ 64,713	\$ 33	\$ 1	\$ 5,550
Total Distribution Primary & Secondary Lines				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Line Transformers				\$ 34,818	\$ -	\$ 1,801	\$ -	\$ -	\$ -	\$ 1,429
Demand	PTAX	PTDLTD	SICD	\$ 5,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223
Customer	PTAX	PTDLTC	Cust07	\$ 40,198	\$ -	\$ 1,801	\$ -	\$ -	\$ -	\$ 1,652
Total Line Transformers				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Services Customer	PTAX	PTDSC	C02	\$ 3,020	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	PTAX	PTDMC	C03	\$ 10,213	\$ 495	\$ 35	\$ 76	\$ 34	\$ 1	\$ -
Distribution Street & Customer Lighting Customer	PTAX	PTDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,761
Customer Accounts Expense Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer	PTAX	PTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 1,649,137	\$ 680,373	\$ 80,475	\$ 1,067,155	\$ 450,455	\$ 125,664	\$ 250,483

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service		All Electric School AES
						Secondary GSS		
Other Taxes								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	BDEM	\$ 1,842,973	\$ 657,592	\$ 193,631	\$ 13,892	
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	\$ 2,284,568	\$ 1,210,278	\$ 258,143	\$ 32,963	
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	\$ 1,154,697	\$ 510,609	\$ 115,976	\$ 8,199	
Production Energy	OTAX	OTPPEB	E01	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	OTAX	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	OTAX	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		OTPPT		\$ 5,282,239	\$ 2,378,479	\$ 567,750	\$ 55,053	
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	BDEM	\$ 280,318	\$ 100,020	\$ 29,451	\$ 2,113	
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	\$ 347,485	\$ 184,084	\$ 39,264	\$ 5,014	
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	\$ 175,630	\$ 77,664	\$ 17,640	\$ 1,247	
Total Transmission Plant		OTTRT		\$ 803,433	\$ 361,769	\$ 86,355	\$ 8,374	
Distribution Poles Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	
Distribution Substation General	OTAX	OTDSG	NCPP	\$ 204,377	\$ 102,989	\$ 28,227	\$ 2,771	
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	
Primary Demand	OTAX	OTDPLD	NCPP	\$ 420,586	\$ 211,940	\$ 58,087	\$ 5,702	
Primary Customer	OTAX	OTDPLC	Cust08	\$ 395,074	\$ 325,963	\$ 61,732	\$ 230	
Secondary Demand	OTAX	OTDSL	SICD	\$ 89,758	\$ 62,835	\$ 12,922	\$ 1,660	
Secondary Customer	OTAX	OTDSL	Cust07	\$ 106,472	\$ 87,945	\$ 16,655	\$ 62	
Total Distribution Primary & Secondary Lines		OTDLT		\$ 1,011,890	\$ 688,683	\$ 149,397	\$ 7,653	
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	\$ 196,854	\$ 137,806	\$ 28,340	\$ 3,641	
Customer	OTAX	OTDLTC	Cust07	\$ 234,559	\$ 193,745	\$ 36,692	\$ 137	
Total Line Transformers		OTDLTT		\$ 431,413	\$ 331,551	\$ 65,032	\$ 3,777	
Distribution Services Customer	OTAX	OTDSC	C02	\$ 132,774	\$ 109,731	\$ 20,801	\$ 76	
Distribution Meters Customer	OTAX	OTDMC	C03	\$ 105,203	\$ 67,545	\$ 29,721	\$ 215	
Distribution Street & Customer Lighting Customer	OTAX	OTDSCL	C04	\$ 156,340	\$ -	\$ -	\$ -	
Customer Accounts Expense Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info. Customer	OTAX	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	
Sales Expense Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	
Total		OTT		\$ 8,127,668	\$ 4,040,747	\$ 947,282	\$ 77,919	

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Other Taxes										
Power Production Plant										
Production Demand - Base	OTAX	OTPPDB	BDEM	\$ 361,140	\$ 158,564	\$ 21,060	\$ 261,226	\$ 129,315	\$ 33,357	\$ 13,196
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	\$ 323,717	\$ 143,859	\$ 12,370	\$ 196,983	\$ 83,266	\$ 22,991	\$ -
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	\$ 200,911	\$ 80,286	\$ 10,600	\$ 141,342	\$ 65,528	\$ 21,247	\$ -
Production Energy	OTAX	OTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	OTAX	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	OTAX	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant				\$ 885,767	\$ 382,709	\$ 44,029	\$ 599,550	\$ 278,109	\$ 77,595	\$ 13,196
Transmission Plant										
Transmission Demand - Base	OTAX	OTTRB	BDEM	\$ 54,930	\$ 24,118	\$ 3,203	\$ 39,733	\$ 19,669	\$ 5,074	\$ 2,007
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	\$ 49,238	\$ 21,881	\$ 1,881	\$ 29,961	\$ 12,665	\$ 3,497	\$ -
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	\$ 30,559	\$ 12,212	\$ 1,612	\$ 21,498	\$ 9,967	\$ 3,232	\$ -
Total Transmission Plant				\$ 134,726	\$ 58,210	\$ 6,697	\$ 91,192	\$ 42,301	\$ 11,802	\$ 2,007
Distribution Poles Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General	OTAX	OTDSG	NCPP	\$ 31,144	\$ 13,872	\$ 1,496	\$ 22,349	\$ -	\$ -	\$ 1,529
Distribution Primary & Secondary Lines										
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCPP	\$ 64,092	\$ 28,547	\$ 3,078	\$ 45,993	\$ -	\$ -	\$ 3,147
Primary Customer	OTAX	OTDPLC	Cust08	\$ 6,439	\$ 333	\$ 43	\$ 44	\$ 23	\$ 1	\$ 266
Secondary Demand	OTAX	OTDSL	SICD	\$ 11,294	\$ -	\$ 584	\$ -	\$ -	\$ -	\$ 464
Secondary Customer	OTAX	OTDSL	Cust07	\$ 1,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72
Total Distribution Primary & Secondary Lines				\$ 83,562	\$ 28,880	\$ 3,705	\$ 46,037	\$ 23	\$ 1	\$ 3,948
Distribution Line Transformers										
Demand	OTAX	OTDLTD	SICD	\$ 24,770	\$ -	\$ 1,281	\$ -	\$ -	\$ -	\$ 1,017
Customer	OTAX	OTDLTC	Cust07	\$ 3,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158
Total Line Transformers				\$ 28,597	\$ -	\$ 1,281	\$ -	\$ -	\$ -	\$ 1,175
Distribution Services Customer	OTAX	OTDSC	C02	\$ 2,148	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer	OTAX	OTDMC	C03	\$ 7,265	\$ 352	\$ 25	\$ 54	\$ 24	\$ 1	\$ -
Distribution Street & Customer Lighting Customer	OTAX	OTDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,340
Customer Accounts Expense Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & info. Customer	OTAX	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ 1,173,210	\$ 484,023	\$ 57,250	\$ 759,183	\$ 320,457	\$ 89,399	\$ 178,196

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Gain Disposition of Allowances							
Power Production Plant							
Production Demand - Base	GAIN	OTPPDB	BDEM	\$ -	\$ -	\$ -	\$ -
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	\$ -	\$ -	\$ -	\$ -
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	\$ -	\$ -	\$ -	\$ -
Production Energy	GAIN	OTPPPEB	E01	\$ (73,173)	\$ (26,109)	\$ (7,688)	\$ (552)
Production Energy - Not Used	GAIN	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	GAIN	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OTPPT		\$ (73,173)	\$ (26,109)	\$ (7,688)	\$ (552)
Transmission Plant							
Transmission Demand - Base	GAIN	OTTRB	BDEM	\$ -	\$ -	\$ -	\$ -
Transmission Demand - Inter.	GAIN	OTTRI	PPWDA	\$ -	\$ -	\$ -	\$ -
Transmission Demand - Peak	GAIN	OTTRP	PPSDA	\$ -	\$ -	\$ -	\$ -
Total Transmission Plant		OTTRT		\$ -	\$ -	\$ -	\$ -
Distribution Poles							
Specific	GAIN	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation							
General	GAIN	OTDSG	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines							
Primary Specific	GAIN	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Demand	GAIN	OTDPLD	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Customer	GAIN	OTDPLC	Cust08	\$ -	\$ -	\$ -	\$ -
Secondary Demand	GAIN	OTDSLDC	SICD	\$ -	\$ -	\$ -	\$ -
Secondary Customer	GAIN	OTDSLCC	Cust07	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		OTDLT		\$ -	\$ -	\$ -	\$ -
Distribution Line Transformers							
Demand	GAIN	OTDLTD	SICD	\$ -	\$ -	\$ -	\$ -
Customer	GAIN	OTDLTC	Cust07	\$ -	\$ -	\$ -	\$ -
Total Line Transformers		OTDLTT		\$ -	\$ -	\$ -	\$ -
Distribution Services							
Customer	GAIN	OTDSC	C02	\$ -	\$ -	\$ -	\$ -
Distribution Meters							
Customer	GAIN	OTDMC	C03	\$ -	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting							
Customer	GAIN	OTDSCL	C04	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense							
Customer	GAIN	OTCAE	C05	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.							
Customer	GAIN	OTCSI	C05	\$ -	\$ -	\$ -	\$ -
Sales Expense							
Customer	GAIN	OTSEC	C06	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ (73,173)	\$ (26,109)	\$ (7,688)	\$ (552)

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Gain Disposition of Allowances										
Power Production Plant				\$	\$	\$	\$	\$	\$	\$
Production Demand - Base	GAIN	OTPPDB	BDEM	-	-	-	-	-	-	-
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	-	-	-	-	-	-	-
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	-	-	-	-	-	-	-
Production Energy	GAIN	OTPPEB	E01	(14,339)	(6,296)	(836)	(10,372)	(5,134)	(1,324)	(524)
Production Energy - Not Used	GAIN	OTPPEI	E01	-	-	-	-	-	-	-
Production Energy - Not Used	GAIN	OTPPEP	E01	-	-	-	-	-	-	-
Total Power Production Plant		OTPPT		(14,339)	(6,296)	(836)	(10,372)	(5,134)	(1,324)	(524)
Transmission Plant				\$	\$	\$	\$	\$	\$	\$
Transmission Demand - Base	GAIN	OTTRB	BDEM	-	-	-	-	-	-	-
Transmission Demand - Inter.	GAIN	OTTRI	PPWDA	-	-	-	-	-	-	-
Transmission Demand - Peak	GAIN	OTTRP	PPSDA	-	-	-	-	-	-	-
Total Transmission Plant		OTTRT		-	-	-	-	-	-	-
Distribution Poles Specific	GAIN	OTDPS	NCPP	\$	\$	\$	\$	\$	\$	\$
Distribution Substation General	GAIN	OTDSG	NCPP	\$	\$	\$	\$	\$	\$	\$
Distribution Primary & Secondary Lines				\$	\$	\$	\$	\$	\$	\$
Primary Specific	GAIN	OTDPLS	NCPP	-	-	-	-	-	-	-
Primary Demand	GAIN	OTDPLD	NCPP	-	-	-	-	-	-	-
Primary Customer	GAIN	OTDPLC	Cust08	-	-	-	-	-	-	-
Secondary Demand	GAIN	OTDSL	SICD	-	-	-	-	-	-	-
Secondary Customer	GAIN	OTDSL	Cust07	-	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		-	-	-	-	-	-	-
Distribution Line Transformers Demand	GAIN	OTDLTD	SICD	\$	\$	\$	\$	\$	\$	\$
Customer	GAIN	OTDLTC	Cust07	-	-	-	-	-	-	-
Total Line Transformers		OTDLTT		-	-	-	-	-	-	-
Distribution Services Customer	GAIN	OTDSC	C02	\$	\$	\$	\$	\$	\$	\$
Distribution Meters Customer	GAIN	OTDMC	C03	\$	\$	\$	\$	\$	\$	\$
Distribution Street & Customer Lighting Customer	GAIN	OTDSCL	C04	\$	\$	\$	\$	\$	\$	\$
Customer Accounts Expense Customer	GAIN	OTCAE	C05	\$	\$	\$	\$	\$	\$	\$
Customer Service & Info. Customer	GAIN	OTCSI	C05	\$	\$	\$	\$	\$	\$	\$
Sales Expense Customer	GAIN	OTSEC	C06	\$	\$	\$	\$	\$	\$	\$
Total		OTT		(14,339)	(6,296)	(836)	(10,372)	(5,134)	(1,324)	(524)

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Interest							
Power Production Plant							
Production Demand - Base	INTLTD	INTPPDB	BDEM	\$ 14,796,435	\$ 5,279,526	\$ 1,554,580	\$ 111,534
Production Demand - Winter Peak	INTLTD	INTPPDI	PPWDA	\$ 18,341,812	\$ 9,716,799	\$ 2,072,515	\$ 264,642
Production Demand - Summer Peak	INTLTD	INTPPDP	PPSDA	\$ 9,270,567	\$ 4,099,460	\$ 931,121	\$ 65,824
Production Energy	INTLTD	INTPPEB	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	INTLTD	INTPPEI	E01	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	INTLTD	INTPPEP	E01	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		INTPPT		\$ 42,408,814	\$ 19,095,785	\$ 4,558,216	\$ 442,001
Transmission Plant							
Transmission Demand - Base	INTLTD	INTTRB	BDEM	\$ 2,250,550	\$ 803,020	\$ 236,453	\$ 16,964
Transmission Demand - Inter.	INTLTD	INTTRI	PPWDA	\$ 2,789,805	\$ 1,477,933	\$ 315,231	\$ 40,252
Transmission Demand - Peak	INTLTD	INTTRP	PPSDA	\$ 1,410,061	\$ 623,531	\$ 141,624	\$ 10,012
Total Transmission Plant		INTTRT		\$ 6,450,416	\$ 2,904,485	\$ 693,308	\$ 67,229
Distribution Poles							
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -
Distribution Substation							
General	INTLTD	INTDSG	NCPP	\$ 1,640,852	\$ 826,852	\$ 226,619	\$ 22,244
Distribution Primary & Secondary Lines							
Primary Specific	INTLTD	INTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INTDPLD	NCPP	\$ 3,376,705	\$ 1,701,577	\$ 466,359	\$ 45,775
Primary Customer	INTLTD	INTDPLC	Cust08	\$ 3,171,880	\$ 2,617,018	\$ 495,617	\$ 1,846
Secondary Demand	INTLTD	INTDSL D	SICD	\$ 720,632	\$ 504,471	\$ 103,745	\$ 13,327
Secondary Customer	INTLTD	INTDSL C	Cust07	\$ 854,815	\$ 706,075	\$ 133,718	\$ 498
Total Distribution Primary & Secondary Lines		INTDLT		\$ 8,124,031	\$ 5,529,141	\$ 1,199,440	\$ 61,446
Distribution Line Transformers							
Demand	INTLTD	INTDLTD	SICD	\$ 1,580,455	\$ 1,106,382	\$ 227,529	\$ 29,229
Customer	INTLTD	INTDLTC	Cust07	\$ 1,883,177	\$ 1,555,499	\$ 294,584	\$ 1,097
Total Line Transformers		INTDLTT		\$ 3,463,632	\$ 2,661,881	\$ 522,113	\$ 30,326
Distribution Services							
Customer	INTLTD	INTDSC	C02	\$ 1,065,983	\$ 880,980	\$ 167,004	\$ 612
Distribution Meters							
Customer	INTLTD	INTDMC	C03	\$ 844,627	\$ 542,292	\$ 238,621	\$ 1,724
Distribution Street & Customer Lighting							
Customer	INTLTD	INTDSCL	C04	\$ 1,255,188	\$ -	\$ -	\$ -
Customer Accounts Expense							
Customer	INTLTD	INTCAE	C05	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.							
Customer	INTLTD	INTCSI	C05	\$ -	\$ -	\$ -	\$ -
Sales Expense							
Customer	INTLTD	INTSEC	C06	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 65,253,543	\$ 32,441,416	\$ 7,605,322	\$ 625,580

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Interest										
Power Production Plant										
Production Demand - Base	INTLTD	INTPPDB	BDEM	\$ 2,899,434	\$ 1,273,045	\$ 169,079	\$ 2,097,271	\$ 1,038,210	\$ 267,808	\$ 105,948
Production Demand - Winter Peak	INTLTD	INTPPDI	PPWDA	\$ 2,598,981	\$ 1,154,983	\$ 99,311	\$ 1,581,488	\$ 668,510	\$ 184,584	\$ -
Production Demand - Summer Peak	INTLTD	INTPPDP	PPSDA	\$ 1,613,030	\$ 644,579	\$ 85,099	\$ 1,134,773	\$ 526,097	\$ 170,584	\$ -
Production Energy	INTLTD	INTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	INTLTD	INTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	INTLTD	INTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		INTPPT		\$ 7,111,445	\$ 3,072,607	\$ 353,489	\$ 4,813,531	\$ 2,232,817	\$ 622,976	\$ 105,948
Transmission Plant										
Transmission Demand - Base	INTLTD	INTTRB	BDEM	\$ 441,006	\$ 193,631	\$ 25,717	\$ 318,997	\$ 157,913	\$ 40,734	\$ 16,115
Transmission Demand - Inter.	INTLTD	INTTRI	PPWDA	\$ 395,307	\$ 175,674	\$ 15,105	\$ 240,546	\$ 101,681	\$ 28,075	\$ -
Transmission Demand - Peak	INTLTD	INTTRP	PPSDA	\$ 245,343	\$ 98,041	\$ 12,944	\$ 172,600	\$ 80,020	\$ 25,946	\$ -
Total Transmission Plant		INTTRT		\$ 1,081,657	\$ 467,346	\$ 53,766	\$ 732,142	\$ 339,613	\$ 94,755	\$ 16,115
Distribution Poles Specific										
	INTLTD	INTDPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General										
	INTLTD	INTDSG	NCPD	\$ 250,045	\$ 111,372	\$ 12,010	\$ 179,434	\$ -	\$ -	\$ 12,276
Distribution Primary & Secondary Lines										
Primary Specific	INTLTD	INTDPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INTDPLD	NCPD	\$ 514,568	\$ 229,193	\$ 24,714	\$ 369,256	\$ -	\$ -	\$ 25,263
Primary Customer	INTLTD	INTDPLC	Cust08	\$ 51,693	\$ 2,672	\$ 344	\$ 357	\$ 188	\$ 6	\$ 2,138
Secondary Demand	INTLTD	INTDSL	SICD	\$ 90,676	\$ -	\$ 4,690	\$ -	\$ -	\$ -	\$ 3,722
Secondary Customer	INTLTD	INTDSL	SICD	\$ 13,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577
Secondary Customer	INTLTD	INTDSL	Cust07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		INTDLT		\$ 670,884	\$ 231,865	\$ 29,749	\$ 369,613	\$ 188	\$ 6	\$ 31,700
Distribution Line Transformers										
Demand	INTLTD	INTDLTD	SICD	\$ 198,866	\$ -	\$ 10,286	\$ -	\$ -	\$ -	\$ 8,162
Customer	INTLTD	INTDLTC	Cust07	\$ 30,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,271
Total Line Transformers		INTDLTT		\$ 229,592	\$ -	\$ 10,286	\$ -	\$ -	\$ -	\$ 9,433
Distribution Services Customer										
	INTLTD	INTDSC	C02	\$ 17,246	\$ -	\$ 141	\$ -	\$ -	\$ -	\$ -
Distribution Meters Customer										
	INTLTD	INTDMC	C03	\$ 58,330	\$ 2,826	\$ 198	\$ 435	\$ 196	\$ 6	\$ -
Distribution Street & Customer Lighting Customer										
	INTLTD	INTDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,188
Customer Accounts Expense Customer										
	INTLTD	INTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer										
	INTLTD	INTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer										
	INTLTD	INTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 9,419,199	\$ 3,886,016	\$ 459,638	\$ 6,095,155	\$ 2,572,814	\$ 717,744	\$ 1,430,659

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	General Service		
					Residential Rate RS	Secondary GSS	All Electric School AES
Cost of Service Summary -- Unadjusted							
Operating Revenues							
Sales	REVUC	R01		\$ 1,172,951,987	\$ 447,746,696	\$ 151,765,496	\$ 8,355,396
Franchise Fees and HEA		FFHEA		(10,546,741)	(4,238,758)	(1,545,964)	(62,957)
Other Accrued Revenue		R01		394,807	150,708	51,083	2,812
Intercompany Sales	SFRS	E01		37,366,206	13,332,662	3,925,863	281,662
Off-System Sales		OSSALL		3,910,909	1,487,204	413,272	32,311
Brokered Sales		Energy		256,817	91,635	26,982	1,936
LATE PAYMENT - DIRECT		LPAY		4,397,443	3,263,214	760,451	-
POLE ATTACHMENT - DIRECT		PLDLT		439,828	293,378	63,839	3,321
FACILITY LEASE - DIRECT		UPT		1,200,742	589,495	138,529	11,593
POWER CHARGES		PLTRT		7,078,857	3,187,458	760,855	73,779
MISO SCHEDULE 10 OFFSET-KY		PLTRT		(1,064,694)	(479,409)	(114,436)	(11,097)
MATERIAL SALES - DIRECT		UPT		44,401	21,798	5,123	429
SERVICE ON/OFF/RET CHK - DIRECT		ESR1		1,467,665	1,331,114	47,864	597
SALES TAX COLLECT'N FEES-KY		R01		17,858	6,817	2,311	127
Unbilled Revenue	UNBREV	R01		3,744,529	1,429,385	484,496	26,674
			20,466,701				
Total Operating Revenues	TOR			\$ 1,221,660,614	\$ 468,213,397	\$ 156,785,762	\$ 8,716,583
Operating Expenses							
Operation and Maintenance Expenses				\$ 819,700,590	\$ 334,585,427	\$ 91,388,266	\$ 6,332,603
Depreciation and Amortization Expenses				118,950,010	59,929,389	14,016,902	1,126,245
Regulatory Credits and Accretion Expenses				(258,958)	(116,637)	(27,840)	(2,698)
Property Taxes		NPT		11,424,756	5,679,925	1,331,559	109,528
Other Taxes				8,127,668	4,040,747	947,282	77,919
Gain Disposition of Allowances				(73,173)	(26,109)	(7,688)	(552)
State and Federal Income Taxes		TAXINC		72,669,576	10,234,535	14,905,951	131,413
Specific Assignment of Curtailable Service Rider Avoided Cost				(7,430,743)	-	-	-
Allocation of Curtailable Service Rider Credits		INTCRE		7,430,743	3,718,081	808,306	88,932
Total Operating Expenses	TOE			\$ 1,030,540,469	\$ 418,045,359	\$ 123,362,738	\$ 7,863,391
Net Operating Income (Unadjusted)	TOM			\$ 191,120,145	\$ 50,168,039	\$ 33,423,023	\$ 853,193
Net Cost Rate Base				\$ 3,176,812,335	\$ 1,553,590,094	\$ 366,288,526	\$ 30,488,830

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Cost of Service Summary -- Unadjusted										
Operating Revenues										
Sales		REVUC	R01	\$ 221,580,886	\$ 91,859,279	\$ 11,193,618	\$ 136,797,218	\$ 69,612,366	\$ 13,780,439	\$ 20,260,593
Franchise Fees and HEA			FFHEA	(2,571,689)	(700,129)	(161,733)	(938,623)	(111,756)	-	(215,131)
Other Accrued Revenue			R01	\$ 74,582	\$ 30,919	\$ 3,768	\$ 46,045	\$ 23,431	\$ 4,638	\$ 6,820
Intercompany Sales		SFRS	E01	7,322,090	3,214,887	426,983	5,296,347	2,621,847	676,311	267,556
Off-System Sales			OSSALL	738,614	323,148	41,655	526,619	257,219	67,439	23,427
Brokered Sales			Energy	50,325	22,096	2,935	36,402	18,020	4,648	1,839
LATE PAYMENT - DIRECT			LPAY	186,865	-	-	118,716	-	-	68,197
POLE ATTACHMENT - DIRECT			PLDLT	35,866	12,534	1,613	20,008	-	-	9,270
FACILITY LEASE - DIRECT			UPT	175,473	72,804	8,592	114,186	48,675	13,580	27,816
POWER CHARGES			PLTRT	1,187,039	512,878	59,004	803,472	372,701	103,987	17,685
MISO SCHEDULE 10 OFFSET-KY			PLTRT	(178,536)	(77,139)	(8,875)	(120,846)	(56,056)	(15,640)	(2,660)
MATERIAL SALES - DIRECT			UPT	6,489	2,692	318	4,222	1,800	502	1,029
SERVICE ON/OFF/RET CHK - DIRECT			ESR1	56,732	-	2,921	2,423	-	109	25,906
SALES TAX COLLECT'N FEES-KY			R01	3,374	1,399	170	2,083	1,060	210	308
Unbilled Revenue		UNBREV	R01	707,374	293,251	35,734	436,711	222,230	43,993	64,680
				20,466,701						
Total Operating Revenues		TOR		\$ 229,375,482	\$ 95,568,618	\$ 11,606,703	\$ 143,144,983	\$ 73,011,536	\$ 14,680,215	\$ 20,557,334
Operating Expenses										
Operation and Maintenance Expenses				\$ 148,421,028	\$ 61,977,975	\$ 8,137,019	\$ 100,926,738	\$ 48,602,863	\$ 12,652,438	\$ 6,676,232
Depreciation and Amortization Expenses				16,775,720	6,865,781	816,045	10,771,184	4,466,512	1,246,000	2,936,231
Regulatory Credits and Accretion Expenses				(43,407)	(18,753)	(2,158)	(29,378)	(13,625)	(3,801)	(661)
Property Taxes			NPT	1,649,137	680,373	80,475	1,067,155	450,455	125,664	250,483
Other Taxes				1,173,210	484,023	57,250	759,183	320,457	89,399	178,196
Gain Disposition of Allowances				(14,339)	(6,296)	(836)	(10,372)	(5,134)	(1,324)	(524)
State and Federal Income Taxes			TAXINC	\$ 18,616,655	\$ 7,818,255	\$ 735,583	\$ 8,357,984	\$ 5,964,669	\$ 2,578,548	\$ 3,325,983
Specific Assignment of Curtailable Service Rider Avoided Cost				-	(144,565)	-	-	-	(7,286,178)	-
Allocation of Curtailable Service Rider Credits			INTCRE	\$ 1,133,491	\$ 484,279	\$ 49,626	\$ 730,970	\$ 321,480	\$ 95,579	\$ -
Total Operating Expenses		TOE		\$ 187,711,495	\$ 78,141,073	\$ 9,873,005	\$ 122,573,466	\$ 60,107,678	\$ 9,496,324	\$ 13,365,940
Net Operating Income (Unadjusted)		TOM		\$ 41,663,987	\$ 17,427,545	\$ 1,733,698	\$ 20,571,517	\$ 12,903,859	\$ 5,183,891	\$ 7,191,394
Net Cost Rate Base				\$ 466,754,072	\$ 193,633,653	\$ 22,925,740	\$ 304,035,500	\$ 130,121,703	\$ 36,217,500	\$ 72,756,718

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
<u>Taxable Income Unadjusted</u>							
Total Operating Revenue				\$ 1,221,660,614	\$ 468,213,397	\$ 156,785,762	\$ 8,716,583
Operating Expenses				\$ 957,870,893	\$ 407,810,824	\$ 108,456,788	\$ 7,731,978
Interest Expense			INTEXP	<u>\$ 65,253,543</u>	<u>\$ 32,441,416</u>	<u>\$ 7,605,322</u>	<u>\$ 625,580</u>
Taxable Income			TAXINC	\$ 198,536,178	\$ 27,961,158	\$ 40,723,652	\$ 359,025

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
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 October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
<u>Taxable Income Unadjusted</u>										
Total Operating Revenue				\$ 229,375,482	\$ 95,568,618	\$ 11,606,703	\$ 143,144,983	\$ 73,011,536	\$ 14,680,215	\$ 20,557,334
Operating Expenses				\$ 169,094,841	\$ 70,322,818	\$ 9,137,422	\$ 114,215,482	\$ 54,143,009	\$ 6,917,776	\$ 10,039,958
Interest Expense		INTEXP		\$ 9,419,199	\$ 3,886,016	\$ 459,638	\$ 6,095,155	\$ 2,572,814	\$ 717,744	\$ 1,430,659
Taxable Income		TAXINC		\$ 50,861,443	\$ 21,359,785	\$ 2,009,643	\$ 22,834,346	\$ 16,295,713	\$ 7,044,695	\$ 9,086,718

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Cost of Service Summary -- Pro-Forma							
Operating Revenues							
Total Operating Revenue -- Actual				\$ 1,221,660,614 \$	468,213,397 \$	156,785,762 \$	8,716,583 \$
Pro-Forma Adjustments:							
Eliminate unbilled revenue			R01	(3,744,529) \$	(1,429,385) \$	(484,496) \$	(26,674) \$
Adjustment for Mismatch in fuel cost recovery			Energy	(49,848,679) \$	(17,786,542) \$	(5,237,328) \$	(375,754) \$
Adjustment to Reflect Full Year of FAC Roll-in			FAC01	(3,710,701) \$	(1,339,972) \$	(386,233) \$	(33,684) \$
Remove ECR revenues			ECRREV01	(92,924,384) \$	(34,624,476) \$	(11,981,422) \$	(646,811) \$
Adjustment to reflect Full Year of ECR Roll-in			ECRREV02	87,584,103 \$	33,637,125 \$	11,667,441 \$	640,200 \$
Remove off-system ECR revenues			ECRREV01	(3,722,927) \$	(1,387,197) \$	(480,024) \$	(25,914) \$
Eliminate brokered sales			Energy	(256,817) \$	(91,635) \$	(26,982) \$	(1,936) \$
Eliminate DSM Revenue			DSMREV	(12,940,085) \$	(10,563,160) \$	(1,061,969) \$	-
Year end adjustment			YRE01	9,724,872 \$	(3,729,851) \$	12,261,395 \$	(103,605) \$
Merger Surcredit Revenues			YREND	2,800,345 \$	1,190,523 \$	352,574 \$	21,520 \$
Weather Normalized electric operating revenues			MSCREV	2,986,579 \$	2,362,665 \$	264,295 \$	12,655 \$
VDT Surcredit Revenues			TREV01	42 \$	(273) \$	4,074 \$	-
Adjustment for Billing corrections & Rate switching			VDTREV	(186,358) \$	-	-	-
Adjustment to Late Payment Charge			RS01	3,141,664 \$	2,331,337 \$	543,289 \$	-
Eliminate ECR, MSR, FAC, & DSM accruals			LPAY	283,654 \$	108,278 \$	36,701 \$	2,021 \$
			R01	-	-	-	-
Total Pro-Forma Operating Revenue				(33,762,178) \$	1,160,847,393 \$	162,257,077 \$	8,178,602 \$

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
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Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Cost of Service Summary -- Pro-Forma										
Operating Revenues										
Total Operating Revenue -- Actual				\$ 229,375,482	\$ 95,568,618	\$ 11,606,703	\$ 143,144,983	\$ 73,011,536	\$ 14,680,215	\$ 20,557,334
Pro-Forma Adjustments:										
Eliminate unbilled revenue			R01	\$ (707,374)	\$ (293,251)	\$ (35,734)	\$ (436,711)	\$ (222,230)	\$ (43,993)	\$ (64,680)
Adjustment for Mismatch in fuel cost recovery			Energy	\$ (9,768,092)	\$ (4,288,845)	\$ (569,620)	\$ (7,065,633)	\$ (3,497,695)	\$ (902,237)	\$ (356,935)
Adjustment to Reflect Full Year of FAC Roll-in	FACRI		FAC01	\$ 39,974	\$ (296,317)	\$ (993)	\$ (539,386)	\$ (694,222)	\$ (387,783)	\$ (72,086)
Remove ECR revenues			ECRREV01	\$ (17,590,465)	\$ (7,274,470)	\$ (923,786)	\$ (11,025,922)	\$ (5,672,045)	\$ (1,592,149)	\$ (1,592,837)
Adjustment to reflect Full Year of ECR Roll-in	ECRRI		ECRREV02	\$ 16,342,562	\$ 6,803,053	\$ 741,661	\$ 10,176,285	\$ 4,884,714	\$ 1,308,727	\$ 1,382,335
Remove off-system ECR revenues			ECRREV01	\$ (704,745)	\$ (291,445)	\$ (37,011)	\$ (441,743)	\$ (227,245)	\$ (63,788)	\$ (63,816)
Eliminate brokered sales			Energy	\$ (50,325)	\$ (22,096)	\$ (2,935)	\$ (36,402)	\$ (18,020)	\$ (4,648)	\$ (1,839)
Eliminate DSM Revenue		DSMREV	DSM01	\$ (1,023,304)	\$ (218,413)	\$ (67,553)	\$ (2,709)	\$ (2,977)	\$ -	\$ -
Year end adjustment		YREND	YRE01	\$ (1,140,255)	\$ (4,224,214)	\$ (931,558)	\$ 3,132,208	\$ 3,532,765	\$ -	\$ 927,987
Merger Surcredit Revenues			MSCREV	\$ 483,744	\$ 207,745	\$ 19,953	\$ 289,203	\$ 146,181	\$ 44,498	\$ 44,405
Weather Normalized electric operating revenues			TREV01	\$ 241,693	\$ 93,420	\$ 11,851	\$ -	\$ -	\$ -	\$ -
VDT Surcredit Revenues			VDTREV	\$ (2,121)	\$ (1,974)	\$ -	\$ -	\$ -	\$ -	\$ 336
Adjustment for Billing corrections & Rate switching			RS01	\$ (130,088)	\$ (55,180)	\$ -	\$ -	\$ (1,090)	\$ -	\$ -
Adjustment to Late Payment Charge			LPAY	\$ 133,502	\$ -	\$ -	\$ 84,815	\$ -	\$ -	\$ 48,722
Eliminate ECR, MSR, FAC, & DSM accruals			R01	\$ 53,585	\$ 22,214	\$ 2,707	\$ 33,082	\$ 16,834	\$ 3,333	\$ 4,900
Total Pro-Forma Operating Revenue			(33,762,178)	\$ 215,553,771	\$ 85,728,846	\$ 9,813,686	\$ 137,312,070	\$ 71,256,506	\$ 13,042,174	\$ 20,813,826

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Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service		All Electric School AES
						Secondary GSS		
Operating Expenses				\$ 819,700,590	\$ 334,585,427	\$ 91,388,266	\$	6,332,603
Operation and Maintenance Expenses				118,950,010	59,929,389	14,016,902		1,126,245
Depreciation and Amortization Expenses				(258,958)	(116,637)	(27,840)		(2,698)
Regulatory Credits and Accretion Expenses				11,424,756	5,679,925	1,331,559		109,528
Property Taxes		NPT		8,127,668	4,040,747	947,282		77,919
Other Taxes				(73,173)	(26,109)	(7,688)		(552)
Gain Disposition of Allowances		TAXINC		72,669,576	10,234,535	14,905,951		131,413
State and Federal Income Taxes				(7,430,743)	-	-		-
Specific Assignment of Curtailable Service Rider Credit		INTCRE		7,430,743	3,718,081	808,306		88,932
Allocation of Curtailable Service Rider Credits								
Adjustments to Operating Expenses:				\$ (42,231,035)	\$ (15,068,485)	\$ (4,436,983)	\$	(318,333)
Eliminate mismatch in fuel cost recovery		Energy		(30,178,413)	(11,244,753)	(3,891,124)		(210,060)
Remove ECR expenses		ECRREV01		22,359,078	8,587,119	2,978,545		163,435
Adjust base expenses for full year of ECR roll-in		ECRREV02		(6,096)	(2,175)	(640)		(46)
Eliminate brokered sales expenses		Energy		(7,500,349)	(6,122,633)	(615,540)		-
Eliminate DSM Expenses		DSMREV		5,885,824	(2,257,433)	7,421,014		(62,705)
Year end adjustment		YREND		19,212,820	9,679,802	2,264,012		181,911
Adjustment for change in depreciation rate		DET		784,464	408,355	96,333		6,257
Labor adjustment		LBT		1,489,506	1,079,155	103,622		6,016
Weather Normalized electric operating expenses		TEXP01		(139,829)	(72,788)	(17,171)		(1,115)
Adjustment for pension/post retir benefit		LBT		373,107	183,174	43,045		3,602
Adjustment for increase in property insurance		UPT		574,164	281,881	66,241		5,543
Adjustment for increase in liability insurance		UPT		3,791,496	2,669,733	556,943		27,633
Adjustment for Hazard Tree program		SDALL		(1,267,873)	(892,756)	(186,241)		(9,240)
Storm damage adjustment		SDALL		(799,431)	(305,164)	(103,436)		(5,695)
Eliminate advertising expenses (See Functional Assignment)		REVUC		(843,623)	(412,566)	(97,270)		(8,097)
Adjustment for retired mainframe		RBT		595,187	242,943	66,357		4,598
Amortization of rate case expenses		OMT		200,710	98,537	23,156		1,938
Adjustment for injuries and damages account 925 (See Funct		UPT		1,785,051	636,925	187,546		13,456
Adjustment for EKPC settlement charges		Energy		(83,909)	(37,782)	(9,019)		(875)
Adjustment for MISO Exit Fee		PLTRT		2,454,286	1,728,154	360,517		17,887
Adjustment for 2008 Wind Storm		SDALL		11,447,352	8,060,506	1,681,533		83,430
Adjustment for 2009 Winter Storm		SDALL		360,504	162,327	38,748		3,757
Adjustment for KCCS Asset		PLPPT		1,940	874	209		20
Adjustment for CMRG Asset		PLPPT		(896,454)	(403,654)	(96,353)		(9,343)
Adjustment for SW Power Pool Expense		PLPPT		(510,123)	(229,698)	(54,829)		(5,317)
Adjustment for MISO RSG Settlement		PLTRT		(15,673,235)	(7,057,324)	(1,684,602)		(163,352)
Adjustment to reflect expiration of OMU contract		PLPPT		1,754,505	790,016	188,579		18,286
Adjustment for reversal of OMU uncollectible expense		PLPPT		1,199,643	588,955	138,402		11,582
Adjustment for property tax expense (See Functional Assignn		UPT		(1,339,238)	(592,213)	(134,511)		(9,509)
Adjustment for reserve margin demand purchases		PPSDA		(12,217,289)	(7,920,712)	244,362		(103,320)
Federal & State Income Tax Adjustment		ITADJ		(545,180)	(76,781)	(111,827)		(986)
Federal & State Income Tax Interest Adjustment		TAXINC		1,126,171	158,606	231,000		2,037
Prior income tax adjustments		TAXINC		(457,757)	(64,469)	(93,895)		(828)
Adjustment for domestic production activities		TAXINC		1,442,607	708,236	166,432		13,928
Adjustment for tax base depreciation reduction		UPT		(527,718)	(371,586)	(77,518)		(3,846)
Adjustment for 2003 Ice Storm Amortization		SDALL			(17,067,673)	5,245,633		(347,350)
Total Expense Adjustments				\$ (38,379,137)	\$ (17,067,673)	\$ 5,245,633	\$	(347,350)
Total Operating Expenses		TOE		\$ 992,161,332	\$ 400,977,686	\$ 128,608,371	\$	7,516,041
Net Operating Income (Adjusted)				\$ 168,686,061	\$ 35,913,149	\$ 33,648,706	\$	662,562
Net Cost Rate Base				\$ 3,176,812,335	\$ 1,553,590,094	\$ 366,288,526	\$	30,488,830
Adjustment to Reflect Depreciation Reserve		DET		\$ (19,212,820)	\$ (9,679,802)	\$ (2,264,012)	\$	(181,911)
Cash Working Capital		OMLF		\$ (306,067)	\$ (170,905)	\$ (39,874)	\$	(2,532)
Adjusted Net Cost Rate Base				\$ 3,157,293,448	\$ 1,543,739,386	\$ 363,984,640	\$	30,304,386
Rate of Return				5.34%	2.33%	9.24%		2.19%

KENTUCKY UTILITIES
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Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Operating Expenses				\$ 148,421,028	\$ 61,977,975	\$ 8,137,019	\$ 100,926,738	\$ 48,602,863	\$ 12,652,438	\$ 6,676,232
Operation and Maintenance Expenses				16,775,720	6,865,781	816,045	10,771,184	4,466,512	1,246,000	2,936,231
Depreciation and Amortization Expenses				(43,407)	(18,753)	(2,158)	(29,378)	(13,625)	(3,801)	(661)
Regulatory Credits and Accretion Expenses				1,649,137	680,373	80,475	1,067,155	450,455	125,664	250,483
Property Taxes			NPT	1,173,210	484,023	57,250	759,183	320,457	89,399	178,196
Other Taxes				(14,339)	(6,296)	(836)	(10,372)	(5,134)	(1,324)	(524)
Gain Disposition of Allowances			TAXINC	18,616,655	7,818,255	735,583	8,357,984	5,964,669	2,578,548	3,325,983
State and Federal Income Taxes				-	(144,565)	-	730,970	321,480	95,579	-
Specific Assignment of Curtailable Service Rider Credit			INTCRE	1,133,491	484,279	49,626	-	-	(764,362)	(302,389)
Allocation of Curtailable Service Rider Credits				-	-	-	(5,985,895)	(2,963,194)	(517,071)	(517,295)
Adjustments to Operating Expenses:				\$ (8,275,377)	\$ (3,633,443)	\$ (482,573)	\$ (5,985,895)	\$ (2,963,194)	\$ (764,362)	\$ (302,389)
Eliminate mismatch in fuel cost recovery			Energy	(5,712,734)	(2,362,479)	(300,012)	(3,580,813)	(1,842,071)	(517,071)	(517,295)
Remove ECR expenses			ECRREV01	4,172,043	1,736,731	189,336	2,597,873	1,247,004	334,101	352,892
Adjust base expenses for full year of ECR roll-in			ECRREV02	(1,195)	(524)	(70)	(864)	(428)	(110)	(44)
Eliminate brokered sales expenses			Energy	(593,129)	(126,597)	(39,155)	1,895,719	2,138,150	201,254	561,649
Eliminate DSM Expenses			DSMREV	(690,121)	(2,556,638)	(563,811)	1,739,763	721,432	7,190	17,931
Year end adjustment			YREND	2,709,616	1,108,962	131,808	62,665	26,751	-	-
Adjustment for change in depreciation rate			DET	113,839	80,967	10,271	-	(4,768)	(1,282)	(3,196)
Labor adjustment			LBT	209,475	(7,127)	(919)	(11,170)	15,125	4,220	8,643
Weather Normalized electric operating expenses			TEXP01	(20,292)	22,622	2,670	54,601	23,275	6,494	13,301
Adjustment for pension/post retir benefit			LBT	54,525	34,813	4,108	110,737	-	-	(24,644)
Adjustment for increase in property insurance			UPT	83,907	69,369	12,103	(37,030)	-	(9,392)	(13,809)
Adjustment for increase in liability insurance			UPT	271,282	(23,197)	(4,047)	(93,235)	(47,445)	(9,618)	(19,321)
Adjustment for Hazard Tree program			SDALL	(90,716)	(62,607)	(7,629)	(80,739)	(34,555)	9,187	4,848
Storm damage adjustment			SDALL	(151,020)	(51,421)	(6,088)	73,283	35,291	2,270	4,650
Eliminate advertising expenses (See Functional Assignment)			REVUC	(123,950)	(5,421)	5,908	19,087	8,136	32,309	12,782
Adjustment for retired mainframe			RBT	107,769	45,002	1,436	253,016	125,250	(1,233)	(210)
Amortization of rate case expenses			OMT	29,331	153,581	20,398	(9,524)	(4,418)	-	47,704
Adjustment for injunes and damages account 925 (See Fund)			UPT	349,789	(6,079)	(699)	71,681	-	-	222,504
Adjustment for EKPC settlement charges			Energy	(14,071)	44,904	7,835	334,338	18,980	5,296	901
Adjustment for MISO Exit Fee			PLTRT	175,604	209,442	36,542	40,918	102	28	5
Adjustment for 2008 Wind Storm			SDALL	819,058	26,119	3,005	220	(47,198)	(13,169)	(2,240)
Adjustment for 2009 Winter Storm			SDALL	60,452	141	16	(101,750)	(26,858)	(7,494)	(1,274)
Adjustment for KCCS Asset			PLPPT	325	(64,950)	(7,472)	(57,901)	(825,193)	(230,236)	(39,156)
Adjustment for CMRG Asset			PLPPT	(150,324)	(36,959)	(4,252)	(1,778,961)	92,374	25,773	4,383
Adjustment for SW Power Pool Expense			PLPPT	(85,541)	(1,135,559)	(130,641)	199,142	48,630	13,567	27,791
Adjustment for MISO RSG Settlement			PLTRT	(2,628,212)	127,118	14,624	114,082	(76,001)	(258,899)	(235,448)
Adjustment to reflect expiration of OMU contract			PLPPT	294,209	72,737	8,584	(163,931)	(140,940)	(19,345)	(24,952)
Adjustment for reversal of OMU uncollectible expense			PLPPT	175,312	(93,117)	(12,294)	(560,071)	(44,748)	(39,960)	51,543
Adjustment for property tax expense (See Functional Assignn)			UPT	(233,020)	(1,275,466)	(253,121)	(62,703)	92,435	(16,243)	(20,951)
Adjustment for reserve margin demand purchases			PPSDA	(1,713,675)	(58,654)	(5,518)	129,525	(37,572)	16,315	33,419
Federal & State Income Tax Adjustment			ITADJ	(139,665)	121,161	(4,634)	(52,648)	58,479	-	(10,257)
Federal & State Income Tax Interest Adjustment			TAXINC	288,505	(49,248)	10,323	137,187	-	-	697,718
Prior income tax adjustments			TAXINC	(117,269)	87,469	(1,685)	(15,413)	-	(1,175,131)	-
Adjustment for domestic production activities			UPT	210,818	(9,655)	(1,685)	(4,724,900)	(1,445,698)	-	-
Adjustment for tax basis depreciation reduction			SDALL	(37,758)	(7,560,433)	(1,349,093)	-	-	-	-
Adjustment for 2003 Ice Storm Amortization				\$ (10,652,210)	\$	\$	\$	\$	\$	\$
Total Expense Adjustments				\$	\$	\$	\$	\$	\$	\$
Total Operating Expenses			TOE	\$ 177,059,285	\$ 70,580,640	\$ 8,523,912	\$ 117,848,566	\$ 58,661,980	\$ 8,321,193	\$ 14,063,658
Net Operating Income (Adjusted)				\$ 38,494,486	\$ 15,148,206	\$ 1,289,774	\$ 19,463,504	\$ 12,594,527	\$ 4,720,980	\$ 6,750,168
Net Cost Rate Base				\$ 466,754,072	\$ 193,633,653	\$ 22,925,740	\$ 304,035,500	\$ 130,121,703	\$ 36,217,500	\$ 72,756,718
Adjustment to Reflect Depreciation Reserve			DET	(2,709,616)	(1,108,962)	(131,808)	(1,739,763)	(721,432)	(201,254)	(474,260)
Cash Working Capital			OMLF	(42,095)	(13,810)	(1,696)	(21,024)	(8,417)	(2,340)	(3,374)
Adjusted Net Cost Rate Base				\$ 464,002,361	\$ 192,510,881	\$ 22,792,236	\$ 302,274,712	\$ 129,391,855	\$ 36,013,906	\$ 72,279,083
Rate of Return				8.30%	7.87%	5.66%	6.44%	9.73%	13.11%	9.34%

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
<u>Taxable Income Pro-Forma</u>							
Total Operating Revenue				\$ 1,160,847,393	\$ 436,890,835	\$ 162,257,077	\$ 8,178,602
Operating Expenses				\$ 919,491,756	\$ 390,743,150	\$ 113,702,420	\$ 7,384,628
Interest Expense		INTEXP		\$ 65,253,543	\$ 32,441,416	\$ 7,605,322	\$ 625,580
Interest Synchronization Adjustment			INTEXP	\$ (3,186,461)	\$ (1,584,179)	\$ (371,383)	\$ (30,548)
Taxable Income		TXINCPF		\$ 179,288,555	\$ 15,290,448	\$ 41,320,717	\$ 198,942

KENTUCKY UTILITIES
 Cost of Service Study
 Class Allocation
 12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
<u>Taxable Income Pro-Forma</u>										
Total Operating Revenue				\$ 215,553,771	\$ 85,728,846	\$ 9,813,686	\$ 137,312,070	\$ 71,256,506	\$ 13,042,174	\$ 20,813,826
Operating Expenses				\$ 158,442,631	\$ 62,762,385	\$ 7,788,328	\$ 109,490,582	\$ 52,697,311	\$ 5,742,645	\$ 10,737,676
Interest Expense		INTEXP		\$ 9,419,199	\$ 3,886,016	\$ 459,638	\$ 6,095,155	\$ 2,572,814	\$ 717,744	\$ 1,430,659
Interest Synchronization Adjustment			INTEXP	\$ (459,958)	\$ (189,762)	\$ (22,445)	\$ (297,639)	\$ (125,636)	\$ (35,049)	\$ (69,862)
Taxable Income		TXINCPF		\$ 48,151,900	\$ 19,270,207	\$ 1,588,165	\$ 22,023,972	\$ 16,112,017	\$ 6,616,833	\$ 8,715,354

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Cost of Service Summary -- Adjusted for Proposed Increase							
Operating Revenue							
Total Operating Revenue				\$ 1,160,847,393	\$ 436,890,835	\$ 162,257,077	\$ 8,178,602
Proposed Increase				\$ 134,340,772	\$ 58,746,914	\$ 16,388,192	\$ 1,149,071
Increase in Miscellaneous Charges			MISCA	\$ 926,170	\$ 446,497	\$ 201,774	\$ 2,587
				\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue				\$ 1,296,114,335	\$ 496,084,246	\$ 178,847,043	\$ 9,330,261
Operating Expenses							
Total Operating Expenses				\$ 1,030,540,469	\$ 418,045,359	\$ 123,362,738	\$ 7,863,391
Pro-Forma Adjustments				\$ (38,379,137)	\$ (17,067,673)	\$ 5,245,633	\$ (347,350)
Incremental Income Taxes				\$ 50,307,710	\$ 22,014,876	\$ 6,170,046	\$ 428,318
Total Pro-Forma Operating Expenses				\$ 1,042,469,042	\$ 422,992,562	\$ 134,778,417	\$ 7,944,359
				\$ 253,645,293	\$ 37,178,535	\$ 73,091,684	\$ 1,385,902
Net Operating Income				\$ 3,157,293,448	\$ 1,543,739,386	\$ 363,984,640	\$ 30,304,386
Net Cost Rate Base							
Rate of Return				8.03%	4.73%	12.11%	4.57%

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Cost of Service Summary -- Adjusted for Proposed Increase										
Operating Revenue				\$ 215,553,771	\$ 85,728,846	\$ 9,813,686	\$ 137,312,070	\$ 71,256,506	\$ 13,042,174	\$ 20,813,826
Total Operating Revenue				\$ 215,553,771	\$ 85,728,846	\$ 9,813,686	\$ 137,312,070	\$ 71,256,506	\$ 13,042,174	\$ 20,813,826
Proposed Increase				\$ 23,088,024	\$ 8,938,181	\$ 1,075,445	\$ 15,516,516	\$ 7,258,002	\$ 115,134	\$ 2,065,294
Increase in Miscellaneous Charges		MISCA		\$ 179,429	\$ 73,278	\$ 1,085	\$ 12,449	\$ 7,185	\$ 1,887	\$ 0
Total Pro-Forma Operating Revenue				\$ 238,821,223	\$ 94,740,305	\$ 10,890,215	\$ 152,841,035	\$ 78,521,693	\$ 13,159,194	\$ 22,879,121
Operating Expenses				\$ 187,711,495	\$ 78,141,073	\$ 9,873,005	\$ 122,573,466	\$ 60,107,678	\$ 9,496,324	\$ 13,365,940
Total Operating Expenses				\$ 187,711,495	\$ 78,141,073	\$ 9,873,005	\$ 122,573,466	\$ 60,107,678	\$ 9,496,324	\$ 13,365,940
Pro-Forma Adjustments				\$ (10,652,210)	\$ (7,560,433)	\$ (1,349,093)	\$ (4,724,900)	\$ (1,445,698)	\$ (1,175,131)	\$ 697,718
Incremental Income Taxes				\$ 8,653,498	\$ 3,351,490	\$ 400,377	\$ 5,775,444	\$ 2,702,027	\$ 43,522	\$ 768,113
Total Pro-Forma Operating Expenses				\$ 185,712,784	\$ 73,932,130	\$ 8,924,289	\$ 123,624,010	\$ 61,364,006	\$ 8,364,715	\$ 14,831,771
Net Operating Income				\$ 53,108,440	\$ 20,808,174	\$ 1,965,927	\$ 29,217,025	\$ 17,157,686	\$ 4,794,480	\$ 8,047,350
Net Cost Rate Base				\$ 464,002,361	\$ 192,510,881	\$ 22,792,236	\$ 302,274,712	\$ 129,391,855	\$ 36,013,906	\$ 72,279,083
Rate of Return				11.45%	10.81%	8.63%	9.67%	13.26%	13.31%	11.13%

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Allocation Factors							
Energy Allocation Factors		E01	Energy	1.000000	0.356811	0.105065	0.007538
Energy Usage by Class					0.82507	0.15625	0.00058
Customer Allocation Factors				1.000000	0.826448	0.156667	0.000574
Primary Distribution Plant - Average Number of Custom		C08	Cust08	1.000000	0.642049	0.282516	0.002041
Customer Services - Weighted cost of Services		C02		1.000000	-	-	-
Meter Costs - Weighted Cost of Meters		C03		1.000000	-	-	-
Lighting Systems - Lighting Customers		C04	Cust04	1.000000	0.69893	0.14560	0.00493
Meter Reading and Billing - Weighted Cost		C05	Cust05	1.000000	0.82507	0.15625	0.00058
Marketing/Economic Development		C06	Cust06	1.000000	-	-	-
				1,172,951,987	447,746,696	151,765,496	8,355,396
Total billed revenue per Billing Determinants		R01	R01	\$ -	\$ -	\$ -	\$ -
Redundant Capacity revenues not included in billing determinants		R01	R01	6,878,000	2,625,514	889,928	48,995
Unbilled revenues not included in billing determinants		R01	R01	(17,682,129)	(6,749,735)	(2,287,849)	(125,957)
Accrued revenues not included in billing determinants		R01	R01	(1,069,892)	(408,406)	(138,431)	(7,621)
Merger surcredit amortization				(5,641,432)	-	-	-
CSR Credit				1,155,436,534	443,214,069	150,229,144	8,270,813
Revenue				17,519,177,405	6,171,949,620	1,817,358,411	130,386,993
Energy (at the Meter)		Energy		18,799,862,138	6,707,991,966	1,975,198,498	141,711,283
Energy (Loss Adjusted)(at Source)					5,019,241	950,552	3,539
O&M Customer Allocators				6,116,225	418,270	79,213	295
Customers (Monthly Bills)				509,686	418,270	79,213	295
Average Customers (Bills/12)				509,686	418,270	87,134	2,950
Average Customers (Lighting = Lights)				598,440	-	-	-
Weighted Average Customers (Lighting =9 Lights per Ct		Cust05		43,956,496	-	79,213	295
Street Lighting		Cust04		509,686	418,270	79,213	295
Average Customers		Cust01		506,952	418,270	79,213	295
Average Customers (Lighting = 9 Lights per Cust)		Cust06		506,382	418,270	79,213	295
Average Secondary Customers		Cust07		506,952	-	-	-
Average Primary Customers		Cust08		-	-	-	-
Plant Customer Allocators				675,414	420,100	79,637	292
Year End Customers				675,414	420,100	79,637	292
Year End Customers (Lighting = Lights)				602,762	420,100	87,601	292
Weighted Year End Customers (Lighting =9 Lights per C		YECust05		76,387,118	-	79,637	292
Street Lighting		YECust04		675,414	420,100	79,637	292
Year End Customers		YECust01		526,627	420,100	79,637	292
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		526,160	420,100	79,637	292
Year End Secondary Customers		YECust07		526,597	-	-	-
Year End Primary Customers		YECust08		-	-	-	-
Demand Allocators				4,233,651	1,962,567	537,890	52,796
Maximum Class Non-Coincident Peak Demands		NCP		3,894,628	1,962,567	537,890	52,796
Maximum Class Demands (Primary)		NCPP		5,641,961	3,949,601	812,241	104,341
Sum of the Individual Customer Demands (Secondary)		SICD		3,358,153	1,484,981	337,287	23,844
Summer Peak Period Demand Allocator		SCP		3,957,154	2,096,351	447,135	57,095
Winter Peak Period Demand Allocator		WCP		2,146,103	765,753	225,479	16,177
Base Demand Allocator		BDEM		-	-	-	-

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Allocation Factors										
Energy Allocation Factors		E01	Energy	0.195955	0.086037	0.011427	0.141742	0.070166	0.018100	0.007160
Energy Usage by Class								0.00006	0.00000	0.00067
Customer Allocation Factors				0.01630	0.00084	0.00011	0.00011	0.000233	0.00007	1.00000
Primary Distribution Plant – Average Number of Custom		C08	Cust08	0.016179	-	0.000132	0.000515	-	-	-
Customer Services – Weighted cost of Services		C02		0.069060	0.003345	0.000234	-	-	-	0.00043
Meter Costs – Weighted Cost of Meters		C03		-	-	-	0.00190	0.00100	0.00017	0.00067
Lighting Systems – Lighting Customers		C04	Cust04	0.13806	0.00714	0.00184	0.00011	0.00006	0.00000	-
Meter Reading and Billing – Weighted Cost		C05	Cust05	0.01630	0.00084	0.00011	-	-	-	-
Marketing/Economic Development		C06	Cust06	-	-	-	-	-	-	-
Total billed revenue per Billing Determinants		R01		221,580,886	91,859,279	11,193,618	136,797,218	69,612,366	13,780,439	20,260,593
Redundant Capacity revenues not included in billing determinants		R01		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled revenues not included in billing determinants		R01		\$ 1,299,314	\$ 538,648	\$ 65,638	\$ 802,157	\$ 408,196	\$ 80,806	\$ 118,805
Accrued revenues not included in billing determinants		R01		\$ (3,340,309)	\$ (1,384,769)	\$ (168,743)	\$ (2,062,204)	\$ (1,049,399)	\$ (207,739)	\$ (305,426)
Merger surcredit amortization		R01		\$ (202,112)	\$ (83,788)	\$ (10,210)	\$ (124,778)	\$ (63,496)	\$ (12,570)	\$ (18,480)
CSR Credit		R01		\$ -	\$ (126,146)	\$ -	\$ -	\$ -	\$ (5,515,286)	\$ -
Revenue				\$ 219,337,780	\$ 90,803,224	\$ 11,080,303	\$ 135,412,393	\$ 68,907,666	\$ 8,125,651	\$ 20,055,491
Energy (at the Meter)				3,389,538,488	1,536,781,082	197,658,712	2,531,761,273	1,287,717,012	332,169,120	123,856,694
Energy (Loss Adjusted)(at Source)				3,683,924,586	1,617,488,927	214,825,644	2,664,722,954	1,319,115,928	340,268,532	134,613,819
O&M Customer Allocators				99,144	5,121	657	682	364	12	36,913
Customers (Monthly Bills)				8,262	427	55	57	30	1	3,076
Average Customers (Bills/12)				8,262	427	55	57	30	1	3,076
Average Customers (Lighting = Lights)				82,620	4,270	1,100	1,140	600	100	43,956,496
Weighted Average Customers (Lighting =9 Lights per C)		Cust05		-	-	55	57	30	1	3,076
Street Lighting		Cust04		8,262	427	55	57	30	1	342
Average Customers		Cust01		8,262	427	55	57	30	1	342
Average Customers (Lighting = 9 Lights per Cust)		Cust06		8,262	427	55	57	30	1	1.00
Average Secondary Customers		Cust07		8,262	427	55	57	30	1	1.00
Average Pnmary Customers		Cust08		-	-	-	-	-	-	167,385
Plant Customer Allocators				7,483	385	50	52	29	1	167,385
Year End Customers				7,483	385	50	52	29	20	13,949
Year End Customers (Lighting = Lights)				74,830	3,850	500	1,040	580	-	76,387,118
Weighted Year End Customers (Lighting =9 Lights per C)		YECust05		-	-	52	52	29	1	167,385
Street Lighting		YECust04		7,483	385	50	52	29	1	18,598
Year End Customers		YECust01		7,483	385	50	52	29	1	18,598
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		7,483	385	50	52	29	1	18,598
Year End Secondary Customers		YECust07		7,483	385	50	52	29	1	18,598
Year End Primary Customers		YECust08		-	-	-	-	-	-	29,137
Demand Allocators				593,493	264,347	28,505	425,893	221,378	117,644	29,137
Maximum Class Non-Coincident Peak Demands		NCP		593,493	264,347	28,505	425,893	-	-	29,137
Maximum Class Demands (Pnmary)		NCPP		709,920	-	36,721	411,058	190,572	61,792	-
Sum of the Individual Customer Demands (Secondary)		SICD		584,301	233,491	30,826	341,198	144,228	39,823	-
Summer Peak Period Demand Allocator		SCP		560,717	249,182	21,426	304,192	150,584	38,843	15,367
Winter Peak Period Demand Allocator		WCP		420,539	184,645	24,523	-	-	-	-
Base Demand Allocator		BDEM		-	-	-	-	-	-	-

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Unadjusted Production Allocation				3,957,154	2,096,351	447,135	57,095
Production Residual Winter Demand Allocator		PPWDRA		\$ 37,687,119	\$ 19,965,212	\$ 4,258,419	\$ 543,763
Production Winter Demand Costs				\$ -	\$ -	\$ -	\$ 0
Customer Specific Assignment			PPWDRA	\$ 37,687,119	\$ 19,965,212	\$ 4,258,419	\$ 543,763
Production Winter Demand Residual		PPWDT		\$ 37,687,119	\$ 19,965,212	\$ 4,258,419	\$ 543,763
Production Winter Demand Total				\$ 1,000,000	\$ 0.52976	\$ 0.11299	\$ 0.01443
Production Winter Demand Allocator		PPWDA	PPWDT				
Production Residual Summer Demand Allocator		PPSDRA		\$ 3,358,153	\$ 1,484,981	\$ 337,287	\$ 23,844
Production Summer Demand Costs				\$ 19,048,333	\$ 8,423,204	\$ 1,913,183	\$ 135,250
Customer Specific Assignment				\$ -	\$ -	\$ -	\$ 0
Production Summer Demand Residual			PPSDRA	\$ 19,048,333	\$ 8,423,203,86424	\$ 1,913,183,44384	\$ 135,250,10277
Production Summer Demand Total				\$ 19,048,333	\$ 8,423,204	\$ 1,913,183	\$ 135,250
Production Summer Demand Allocator		PPSDT	PPSDA	\$ 1,000,000	\$ 0.44220	\$ 0.10044	\$ 0.00710
Storm Damage Allocator				986,360,262.48	694,532,907.10	144,889,131.40	7,188,728.36
Distribution O&M		SDALL					
Revenue Adjustment Allocators				92,931,133	34,626,991	11,982,292	646,858
Remove ECR Revenues		ECRREV01		87,584,103	33,637,125	11,667,441	640,200
Remove Changes in ECR Roll-In		ECRREV02		1,601,542,250	801,355,146	174,213,496	19,167,358
Interruptible Credit Allocator		INTCRE		9,724,872	(3,729,851)	12,261,395	(103,605)
Year End Customers		YRED01		2	(13)	194	-
Remove VDT Billings		VDTREV		78,647	-	-	-
Remove STOD Billings		RS01		12,945,697	10,567,741	1,062,430	-
Remove DSM Revenues		DSM01		908,837,718	364,691,143	121,479,709	6,648,873
Base Rate Revenue				4,398,329.68	3,263,871.97	760,604.39	-
Late Payment Revenue		LPAY		1,330,696.90	1,206,888.91	43,397.09	541.53
Misc Electric Service Revenues		ESR1		10,546,741	4,238,758	1,545,964	62,957
Franchise Fees and HEA		FFHEA		(3,710,704)	(1,339,973)	(386,233)	(33,684)
FAC Roll-In		FAC01		2,986,578	2,362,665	264,295	12,655
Temperature Normalization Revenue		TREV01		50,756,000	36,773,000	3,531,000	205,000
Temperature Normalization Expenses		TEXP01		(33,085,532)	(21,450,009)	661,754	(279,800)
Revenue and Expense Adjust before IT		ITADJ					
Other Electric Revenue			R01	1,263,001	482,121	163,417	8,997
Revenue related			PLPPT	-	-	-	-
Production related			PLTRT	7,078,857	3,187,458	760,855	73,779
Transmission related				-	-	-	-
Energy related			Energy C06	1,467,665	1,210,924	229,326	854
Customer related			PLDLT	439,828	293,378	63,839	3,321
Distribution related				10,249,351	5,173,881	1,217,438	86,950
Total allocator			OREV				
Operation and Maintenance Less Fuel			OMLF	208,885,449.92	116,640,049.75	27,213,266.44	1,728,346.36

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Unadjusted Production Allocation										
Production Residual Winter Demand Allocator		PPWDRA		\$ 560,717	\$ 249,182	\$ 21,426	\$ 341,198	\$ 144,228	\$ 39,823	\$ -
Production Winter Demand Costs				\$ 5,340,155	\$ 2,373,156	\$ 204,055	\$ 3,249,500	\$ 1,373,594	\$ 379,266	\$ -
Customer Specific Assignment				-	-	-	-	-	-	-
Production Winter Demand Residual		PPWDRA		\$ 5,340,155	\$ 2,373,156	\$ 204,055	\$ 3,249,500	\$ 1,373,594	\$ 379,266	\$ -
Production Winter Demand Total		PPWDT		\$ 5,340,155	\$ 2,373,156	\$ 204,055	\$ 3,249,500	\$ 1,373,594	\$ 379,266	\$ -
Production Winter Demand Allocator		PPWDA	PPWDT	\$ 0.14170	\$ 0.06297	\$ 0.00541	\$ 0.08622	\$ 0.03645	\$ 0.01006	\$ -
Production Residual Summer Demand Allocator		PPSDRA		\$ 584,301	\$ 233,491	\$ 30,826	\$ 411,058	\$ 190,572	\$ 61,792	\$ -
Production Summer Demand Costs				\$ 3,314,310	\$ 1,324,424	\$ 174,855	\$ 2,331,630	\$ 1,080,977	\$ 350,501	\$ -
Customer Specific Assignment				-	-	-	-	-	-	-
Production Summer Demand Residual		PPSDRA		\$ 3,314,309.89204	\$ 1,324,423.73577	\$ 174,854.69409	\$ 2,331,630.06601	\$ 1,080,976.91485	\$ 350,500.68362	\$ -
Production Summer Demand Total		PPSDT		\$ 3,314,310	\$ 1,324,424	\$ 174,855	\$ 2,331,630	\$ 1,080,977	\$ 350,501	\$ -
Production Summer Demand Allocator		PPSDA	PPSDT	\$ 0.17399	\$ 0.06953	\$ 0.00918	\$ 0.12241	\$ 0.05675	\$ 0.01840	\$ -
Storm Damage Allocator										
Distribution O&M		SDALL		70,574,090.45	18,046,513.98	3,148,664.64	28,808,198.33	-	-	19,172,048.23
Revenue Adjustment Allocators										
Remove ECR Revenues		ECRREV01		17,591,743	7,274,998	923,853	11,026,723	5,672,457	1,592,265	1,592,953
Remove Changes in ECR Roll-In		ECRREV02		16,342,562	6,803,053	741,661	10,176,285	4,884,714	1,308,727	1,382,335
Interruptible Credit Allocator		INTCRE		244,300,357	104,376,183	10,695,949	157,545,496	69,288,230	20,600,035	-
Year End Customers		YRE01		(1,140,255)	(4,224,214)	(931,558)	3,132,208	3,532,765	-	927,987
Remove VDT Billings		VDTREV		(101)	(94)	-	-	-	-	16
Remove STOD Billings		RS01		54,900	23,287	-	-	460	-	-
Remove DSM Revenues		DSM01		1,023,748	218,508	67,582	2,710	2,978	-	-
Base Rate Revenue				186,103,586	72,898,865	1,110,048	8,187,097	107,887,035	32,985,640	6,845,722
Late Payment Revenue		LPAY		186,902.38	-	-	118,740.32	-	-	68,210.62
Misc Electric Service Revenues		ESR1		51,437.12	700,129	2,648.76	2,196.71	-	98.66	23,488.12
Franchise Fees and HEA		FFHEA		2,571,689	93,420	161,733	938,623	111,756	-	215,131
FAC Roll-In		FAC01		39,974	(296,317)	(993)	(539,386)	(694,223)	(387,783)	(72,086)
Temperature Normalization Revenue		TREV01		241,693	93,420	11,851	-	-	-	-
Temperature Normalization Expenses		TEXP01		7,138,000	2,759,000	350,000	-	-	-	-
Revenue and Expense Adjust before IT		ITADJ		(4,640,787)	(3,454,079)	(685,474)	(1,516,724)	(381,678)	(701,121)	(637,614)
Other Electric Revenue										
Revenue related		R01		\$ 238,592	\$ 98,911	\$ 12,053	\$ 147,299	\$ 74,957	\$ 14,838	\$ 21,816
Production related		PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission related		PLTRT		\$ 1,187,039	\$ 512,878	\$ 59,004	\$ 803,472	\$ 372,701	\$ 103,987	\$ 17,685
Energy related		Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer related		C06		\$ 23,919	\$ 1,236	\$ 159	\$ 165	\$ 87	\$ 3	\$ 990
Distribution related		PLDLT		\$ 35,866	\$ 12,534	\$ 1,613	\$ 20,008	\$ -	\$ -	\$ 9,270
Total allocator		OREV		1,485,415	625,559	72,829	970,945	447,744	118,828	49,761
Operation and Maintenance Less Fuel		OMLF		28,728,825.62	9,425,103.70	1,157,246.68	14,348,808.98	5,744,252.10	1,596,975.67	2,302,574.61

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Secondary GSS	All Electric School AES
Off-System Sales Allocator							
Off-System Sales			RBPPT	\$ 3,910,909	\$ 1,751,553	\$ 420,111	\$ 40,469
Less: Adjustment to Reallocate Expenses			Energy	\$ (2,903,251)	\$ (1,035,911)	\$ (305,029)	\$ (21,884)
Costs allocated on Energy to be reallocated on RBPPT			RBPPT	\$ 2,903,251	\$ 1,300,260	\$ 311,868	\$ 30,042
Costs allocated on Energy reallocated on RBPPT				\$ -	\$ 264,349	\$ 6,839	\$ 8,158
Net Adjustment				\$ 3,910,909	\$ 1,487,204	\$ 413,272	\$ 32,311
Off-System Sales Allocator			OSSALL				
Electric Service Revenues				1,257,675	1,165,555	38,037	482
Other Misc. Electric Revenue				2,001,040	405,439	671,902	8,620
Misc Service Revenue Allocator			MISCA	3,258,714	1,570,995	709,938	9,102
Rents			RENTA	1,663,841	256,490	308,064	3,369
CSR Avoided Cost				230,137			
Interruptible Demands				7,430,743	-	-	-
Avoided Cost per kW				914,028,910	364,690,457	121,479,709	6,648,873
Avoided Cost							
Base Rate Revenue				(2,787,409)	(1,185,023)	(350,945)	(21,421)
Merger Surcredit Revenue			MSCREV				

KENTUCKY UTILITIES
Cost of Service Study
Class Allocation
12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary	Retail Transmission Service RTS	Fluctuating Load Service FLS - Transmission	Street Lighting SL LT
Off-System Sales Allocator										
Off-System Sales			RBPPT	\$ 658,669	\$ 284,726	\$ 32,911	\$ 446,754	\$ 207,679	\$ 57,795	\$ 10,242
Less: Adjustment to Reallocate Expenses										
Costs allocated on Energy to be reallocated on RBPPT			Energy	\$ (568,906)	\$ (249,788)	\$ (33,175)	\$ (411,512)	\$ (203,710)	\$ (52,547)	\$ (20,788)
Costs allocated on Energy reallocated on RBPPT			RBPPT	\$ 488,961	\$ 211,366	\$ 24,431	\$ 331,647	\$ 154,170	\$ 42,904	\$ 7,603
Net Adjustment				\$ (79,945)	\$ (38,422)	\$ (8,744)	\$ (79,865)	\$ (49,540)	\$ (9,644)	\$ (13,186)
Off-System Sales Allocator		OSSALL		\$ 738,614	\$ 323,148	\$ 41,655	\$ 526,619	\$ 257,219	\$ 67,439	\$ 23,427
Electric Service Revenues				35,154	14,324	213	2,050	1,473	387	0
Other Misc Electric Revenue				596,162	243,502	3,604	41,751	23,807	6,252	0
Misc Service Revenue Allocator		MISCA		631,317	257,826	3,816	43,801	25,280	6,639	0
Rents		RENTA		460,058	183,264	2,781	16,092	343,510	90,212	0
CSR Avoided Cost					43,289			64,834	122,014	
Interruptible Demands					(9.94)			9.94	9.77	
Avoided Cost per kW					144,565				7,286,178	
Avoided Cost										
Base Rate Revenue				186,103,586	70,244,702	1,110,048	8,187,097	107,887,035	27,539,348	6,845,640
Merger Surcredit Revenue		MSCREV		(481,509)	(206,785)	(19,861)	(287,867)	(145,506)	(44,292)	(44,200)

Seelye Exhibit 21

Zero Intercept
Overhead Conductor

**Zero Intercept Analysis
Account 365 -- Overhead Conductor**

October 31, 2009

Plant Classification

Total Number of Units	4,699,122
Zero Intercept	0.7569734
Zero Intercept Cost	\$3,557,110
Total Cost of Sample	6,532,475.83
Percentage of Total	0.544527106
Percentage Classified as Customer-Related	<input type="text" value="54.45%"/>
Percentage Classified as Demand-Related	<input type="text" value="45.55%"/>

**Zero Intercept Analysis
Account 365 -- Overhead Conductor**

October 31, 2009

Description	Size	Cost	Quantity	Avg Cost
#12 conductor	6.53	15.15	1,515.00	0.01
#8 conductor	16.51	24.24	1,212.00	0.02
#6 conductor	26.24	3,499.99	18,421.00	0.19
#4 conductor	41.74	21,484.56	89,519.00	0.24
#2 conductor	66.36	650,917.73	971,519.00	0.67
#1 conductor	83.69	116,511.40	88,940.00	1.31
1/0 conductor	105.6	55,059.24	39,898.00	1.38
2/0 conductor	133.1	1,027,450.08	713,507.00	1.44
3/0 conductor	167.8	3,127,499.20	1,954,687.00	1.6
4/0 conductor	211.6	182,934.90	112,230.00	1.63
266 MCM Conductor	266	519,829.20	288,794.00	1.8
266.8 MCM Conductor	266.8	37,486.55	20,263.00	1.85
300 MCM Conductor	300	34,118.49	9,557.00	3.57
350 MCM Conductor	350	3,076.00	769.00	4
397 MCM Conductor	397	228,295.60	265,460.00	0.86
500 MCM Conductor	500	52,201.45	7,511.00	6.95
556 MCM Conductor	556	6,433.00	919.00	7
750 MCM Conductor	750	5,745.00	766.00	7.5
795 MCM Conductor	795	452,816.00	113,204.00	4
954 MCM Conductor	954	1,600.00	100.00	16
1000 MCM Conductor	1000	5,478.05	331.00	16.55

**Zero Intercept Analysis
Account 365 -- Overhead Conductor**

October 31, 2009

Description	n	y	x	est y	y*n^{.5}	n^{.5}	xn^{.5}
#12 conductor	1,515	0.01000	6.53	0.781	0.389230009	38.92	254.1672
#8 conductor	1,212	0.02000	16.51	0.817	0.696275807	34.81	574.7757
#6 conductor	18,421	0.19000	26.24	0.853	25.78755708	135.72	3561.397
#4 conductor	89,519	0.24000	41.74	0.910	71.80734224	299.20	12488.49
#2 conductor	971,519	0.67000	66.36	1.000	660.3899447	985.66	65408.17
#1 conductor	88,940	1.31000	83.69	1.063	390.6788118	298.23	24958.71
1/0 conductor	39,898	1.38000	105.60	1.143	275.6478754	199.74	21093.05
2/0 conductor	713,507	1.44000	133.10	1.244	1216.358547	844.69	112428.7
3/0 conductor	1,954,687	1.60000	167.80	1.371	2236.96194	1,398.10	234601.4
4/0 conductor	112,230	1.63000	211.60	1.531	546.062164	335.01	70887.58
266 MCM Conductor	288,794	1.80000	266.00	1.730	967.3120283	537.40	142947.2
266.8 MCM Conductor	20,263	1.85000	266.80	1.733	263.3441047	142.35	37978.49
300 MCM Conductor	9,557	3.57000	300.00	1.855	349.0028786	97.76	29327.97
350 MCM Conductor	769	4.00000	350.00	2.038	110.923397	27.73	9705.797
397 MCM Conductor	265,460	0.86000	397.00	2.210	443.0961701	515.23	204545.6
500 MCM Conductor	7,511	6.95000	500.00	2.587	602.3288782	86.67	43333.01
556 MCM Conductor	919	7.00000	556.00	2.792	212.2050895	30.32	16855.15
750 MCM Conductor	766	7.50000	750.00	3.501	207.5752875	27.68	20757.53
795 MCM Conductor	113,204	4.00000	795.00	3.666	1345.832085	336.46	267484.1
954 MCM Conductor	100	16.00000	954.00	4.248	160	10.00	9540
1000 MCM Conductor	331	16.55000	1,000.00	4.416	301.1008593	18.19	18193.41

Kentucky Utilities Company
Pri/Sec Splits for Overhead Conductor
As of October 31, 2009

		Customer	Demand
Overhead		54.45%	45.55%
Primary	75.76%	0.4125	0.3451
Secondary	24.24%	0.1320	0.1104

Seelye Exhibit 22

Zero Intercept
Underground Conductor

Zero Intercept Analysis
Account 367 -- Underground Conductor

October 31, 2009

Plant Classification

Total Number of Units	5,133,562
Zero Intercept	0.4705822
Zero Intercept Cost	\$2,415,763
Total Cost of Sample	7,840,407.77
Percentage of Total	0.308117022
Percentage Classified as Customer-Related	30.81%
Percentage Classified as Demand-Related	69.19%

**Zero Intercept Analysis
Account 367 -- Underground Conductor**

October 31, 2009

	Size	Cost	Quantity	Avg Cost
#12 CABLE	6.53	17,418.71	102,463	0.17
6 COPPER CONDUCTOR	26.24	45,743.60	147,560	0.31
4 COPPER CONDUCTOR	41.74	422.80	1,208	0.35
2 COPPER CONDUCTOR	66.36	1,129,975.00	807,125	1.4
1 CONDUCTOR	83.69	8,630.14	9,181	0.94
1/0 CONDUCTOR	105.6	128,892.60	95,476	1.35
2/0 COPPER CONDUCTOR	133.1	3,986,992.80	2,768,745	1.44
3/0 COPPER CONDUCTOR	167.8	6,817.92	3,392	2.01
4/0 COPPER CONDUCTOR	211.6	2,329,434.00	1,164,717	2
200 MCM COPPER CONDUCTOR	200	220.00	100	2.2
350 MCM COPPER CONDUCTOR	350	59,670.20	20,435	2.92
500 MCM COPPER CONDUCTOR	500	10,900.00	2,180	5
1000 MCM CONDUCTOR	1000	115,290.00	10,980	10.5

**Zero Intercept Analysis
Account 367 -- Underground Conductor**

October 31, 2009

	<u>n</u>	<u>y</u>	<u>x</u>	<u>est y</u>	<u>y*n^{.5}</u>	<u>n^{.5}</u>	<u>xn^{.5}</u>
#12 CABLE	102,463	0.17000	6.53	0.521	54.4167318	320.10	2090.2427
6 COPPER CONDUCTOR	147,560	0.31000	26.24	0.673	119.0819718	384.14	10079.713
4 COPPER CONDUCTOR	1,208	0.35000	41.74	0.792	12.16470304	34.76	1450.7277
2 COPPER CONDUCTOR	807,125	1.40000	66.36	0.982	1257.761901	898.40	59617.914
1 CONDUCTOR	9,181	0.94000	83.69	1.116	90.06848283	95.82	8018.9695
1/0 CONDUCTOR	95,476	1.35000	105.60	1.285	417.1390775	308.99	32629.546
2/0 COPPER CONDUCTOR	2,768,745	1.44000	133.10	1.496	2396.094663	1,663.95	221472.36
3/0 COPPER CONDUCTOR	3,392	2.01000	167.80	1.764	117.064167	58.24	9772.8195
4/0 COPPER CONDUCTOR	1,164,717	2.00000	211.60	2.102	2158.441104	1,079.22	228363.07
200 MCM COPPER CONDUCTOR	100	2.20000	200.00	2.012	22	10.00	2000
350 MCM COPPER CONDUCTOR	20,435	2.92000	350.00	3.168	417.4170385	142.95	50032.864
500 MCM COPPER CONDUCTOR	2,180	5.00000	500.00	4.324	233.4523506	46.69	23345.235
1000 MCM CONDUCTOR	10,980	10.50000	1,000.00	8.178	1100.247699	104.79	104785.5

Kentucky Utilities Company
Pri/Sec Splits for Underground Conductor
As of October 31, 2009

		Customer	Demand
Underground		30.81%	69.19%
Primary	99.22%	0.3057	0.6865
Secondary	0.78%	0.0024	0.0054

Seelye Exhibit 23

Zero Intercept
Transformers

KENTUCKY UTILITIES COMPANY

Zero Intercept Analysis
Account 368 - Line Transformers

October 31, 2009

Plant Classification

Total Number of Units		234,107
Zero Intercept	\$	1,125.84
Zero Intercept Cost	\$	263,566,730.00
Total Cost of Sample	\$	484,786,159.35
Percentage of Total		0.543676268
Percentage Classified as Customer-Related		54.37%
Percentage Classified as Demand-Related		45.63%

KENTUCKY UTILITIES COMPANY

Zero Intercept Analysis
Account 368 - Line Transformers

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^.5	n^.5	xn^.5
TRANSFORMERS - OH 1P - .6 KVA	0.6	13096.22676	4	3274.056691	4	3,274.05669	0.60	1,139.409	6548.113382	2.00	1.2
TRANSFORMERS - OH 1P - 1 KVA	1	2027.984762	3	675.9949206	3	675.99492	1.00	1,148.456	1170.857548	1.73	1.7320508
TRANSFORMERS - OH 1P - 1 KVA	1	4223.782759	8	527.9728448	8	527.97284	1.00	1,148.456	1493.332715	2.83	2.8284271
TRANSFORMERS - OH 1P - 1 KVA	1	1748.027586	4	437.0068966	4	437.00690	1.00	1,148.456	874.0137931	2.00	2
TRANSFORMERS - OH 1P - 1 KVA	1	7301.800237	7	1043.11432	7	1,043.11432	1.00	1,148.456	2759.821079	2.65	2.6457513
TRANSFORMERS - OH 1P - 1 KVA	1	54149.10368	15	3609.940245	15	3,609.94025	1.00	1,148.456	13981.23845	3.87	3.8729833
TRANSFORMERS - OH 1P - 1 KVA	1	6202.863652	8	775.3579565	8	775.35796	1.00	1,148.456	2193.043476	2.83	2.8284271
TRANSFORMERS - OH 1P - 1.5 KVA	1.5	75528.3681	125	604.2269448	125	604.22694	1.50	1,159.765	6755.462612	11.18	16.77051
TRANSFORMERS - OH 1P - 1.5 KVA	1.5	3274.460769	8	409.3075962	8	409.30760	1.50	1,159.765	1157.696707	2.83	4.2426407
TRANSFORMERS - OH 1P - 1.5 KVA	1.5	448.556747	1	448.556747	1	448.55675	1.50	1,159.765	448.556747	1.00	1.5
TRANSFORMERS - OH 1P - 10 KVA	10	83410.75019	86	969.8924441	86	969.89244	10.00	1,352.011	8994.412508	9.27	92.736185
TRANSFORMERS - OH 1P - 10 KVA	10	32580.18055	22	1480.917298	22	1,480.91730	10.00	1,352.011	6946.117831	4.69	46.904158
TRANSFORMERS - OH 1P - 10 KVA	10	151859.6814	131	1159.234209	131	1,159.23421	10.00	1,352.011	13268.04196	11.45	114.45523
TRANSFORMERS - OH 1P - 10 KVA	10	36836.02297	35	1052.457799	35	1,052.45780	10.00	1,352.011	6226.424309	5.92	59.160798
TRANSFORMERS - OH 1P - 10 KVA	10	193277.2735	185	1044.742019	185	1,044.74202	10.00	1,352.011	14210.02776	13.60	136.01471
TRANSFORMERS - OH 1P - 10 KVA	10	272817.436	283	964.0192084	283	964.01921	10.00	1,352.011	16217.31324	16.82	168.22604
TRANSFORMERS - OH 1P - 10 KVA	10	338129.5589	352	960.5953378	352	960.59534	10.00	1,352.011	18022.36604	18.76	187.61663
TRANSFORMERS - OH 1P - 10 KVA	10	408414.455	417	979.4111631	417	979.41116	10.00	1,352.011	20000.14191	20.42	204.20578
TRANSFORMERS - OH 1P - 10 KVA	10	291339.4251	276	1055.577627	276	1,055.57763	10.00	1,352.011	17536.57261	16.61	166.13248
TRANSFORMERS - OH 1P - 10 KVA	10	400324.7799	389	1029.112545	389	1,029.11254	10.00	1,352.011	20297.27206	19.72	197.23083
TRANSFORMERS - OH 1P - 10 KVA	10	322125.9591	298	1080.959594	298	1,080.95959	10.00	1,352.011	18660.25579	17.26	172.62677
TRANSFORMERS - OH 1P - 10 KVA	10	472280.6445	471	1002.71899	471	1,002.71899	10.00	1,352.011	21761.5434	21.70	217.02534
TRANSFORMERS - OH 1P - 10 KVA	10	416725.3384	406	1026.41709	406	1,026.41709	10.00	1,352.011	20681.73129	20.15	201.49442
TRANSFORMERS - OH 1P - 10 KVA	10	360847.4943	367	983.2356793	367	983.23568	10.00	1,352.011	18836.08588	19.16	191.57244
TRANSFORMERS - OH 1P - 10 KVA	10	452912.4006	462	980.3298715	462	980.32987	10.00	1,352.011	21071.39187	21.49	214.94185
TRANSFORMERS - OH 1P - 10 KVA	10	923167.5485	900	1025.741721	900	1,025.74172	10.00	1,352.011	30772.25162	30.00	300
TRANSFORMERS - OH 1P - 10 KVA	10	550503.5167	550	1000.915485	550	1,000.91548	10.00	1,352.011	23473.54882	23.45	234.52079
TRANSFORMERS - OH 1P - 10 KVA	10	760638.8589	749	1015.539197	749	1,015.53920	10.00	1,352.011	27793.13902	27.37	273.67864
TRANSFORMERS - OH 1P - 10 KVA	10	1175861.489	1,178	998.184626	1,178	998.18463	10.00	1,352.011	34259.69733	34.32	343.22005
TRANSFORMERS - OH 1P - 10 KVA	10	1018440.97	1,031	987.8185934	1,031	987.81859	10.00	1,352.011	31718.05363	32.11	321.09189
TRANSFORMERS - OH 1P - 10 KVA	10	1512201.981	1,561	968.7392573	1,561	968.73926	10.00	1,352.011	38274.39645	39.51	395.09493
TRANSFORMERS - OH 1P - 10 KVA	10	1899982.63	1,700	1117.636841	1,700	1,117.63684	10.00	1,352.011	46081.34747	41.23	412.31056
TRANSFORMERS - OH 1P - 10 KVA	10	1411728.907	1,370	1030.459056	1,370	1,030.45906	10.00	1,352.011	38140.90766	37.01	370.13511
TRANSFORMERS - OH 1P - 10 KVA	10	157698.7659	149	1058.380979	149	1,058.38098	10.00	1,352.011	12919.18629	12.21	122.06556
TRANSFORMERS - OH 1P - 10 KVA	10	429217.2472	388	1106.230019	388	1,106.23002	10.00	1,352.011	21790.2043	19.70	196.97716
TRANSFORMERS - OH 1P - 10 KVA	10	732014.809	655	1117.579861	655	1,117.57986	10.00	1,352.011	28602.18538	25.59	255.92968
TRANSFORMERS - OH 1P - 10 KVA	10	818949.2516	741	1105.194672	741	1,105.19467	10.00	1,352.011	30084.85249	27.22	272.21315
TRANSFORMERS - OH 1P - 10 KVA	10	760240.421	787	965.9979937	787	965.99799	10.00	1,352.011	27099.64431	28.05	280.5352
TRANSFORMERS - OH 1P - 10 KVA	10	230984.4315	204	1132.276625	204	1,132.27662	10.00	1,352.011	16172.14495	14.28	142.82857
TRANSFORMERS - OH 1P - 10 KVA	10	379808.2972	335	1133.756111	335	1,133.75611	10.00	1,352.011	20751.14402	18.30	183.03005

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 10 KVA	10	637285.4017	505	1261.95129	505	1,261.95129	10.00	1,352.011	28358.82817	22.47	224.72205
TRANSFORMERS - OH 1P - 10 KVA	10	1391667.848	1,073	1296.987743	1,073	1,296.98774	10.00	1,352.011	42485.01079	32.76	327.56679
TRANSFORMERS - OH 1P - 10 KVA	10	729642.5106	655	1113.958031	655	1,113.95803	10.00	1,352.011	28509.49201	25.59	255.92968
TRANSFORMERS - OH 1P - 10 KVA	10	756924.7615	607	1246.993017	607	1,246.99302	10.00	1,352.011	30722.62834	24.64	246.3737
TRANSFORMERS - OH 1P - 10 KVA	10	544389.9812	517	1052.978687	517	1,052.97869	10.00	1,352.011	23942.244	22.74	227.37634
TRANSFORMERS - OH 1P - 10 KVA	10	542228.9548	548	989.4688956	548	989.46890	10.00	1,352.011	23162.87299	23.41	234.094
TRANSFORMERS - OH 1P - 10 KVA	10	765416.6935	704	1087.239621	704	1,087.23962	10.00	1,352.011	28847.72705	26.53	265.32998
TRANSFORMERS - OH 1P - 10 KVA	10	746932.4996	655	1140.354961	655	1,140.35496	10.00	1,352.011	29185.06778	25.59	255.92968
TRANSFORMERS - OH 1P - 10 KVA	10	520171.8408	491	1059.413118	491	1,059.41312	10.00	1,352.011	23475.02655	22.16	221.5852
TRANSFORMERS - OH 1P - 10 KVA	10	543381.0114	511	1063.367928	511	1,063.36793	10.00	1,352.011	24037.76072	22.61	226.05309
TRANSFORMERS - OH 1P - 10 KVA	10	526306.5871	462	1139.191747	462	1,139.19175	10.00	1,352.011	24485.99846	21.49	214.94185
TRANSFORMERS - OH 1P - 10 KVA	10	1055162.563	852	1238.453712	852	1,238.45371	10.00	1,352.011	36149.27375	29.19	291.89039
TRANSFORMERS - OH 1P - 10 KVA	10	1150174.741	875	1314.485418	875	1,314.48542	10.00	1,352.011	38883.00303	29.58	295.80399
TRANSFORMERS - OH 1P - 10 KVA	10	673027.6371	583	1154.421333	583	1,154.42133	10.00	1,352.011	27873.9567	24.15	241.45393
TRANSFORMERS - OH 1P - 10 KVA	10	551134.1264	506	1089.197878	506	1,089.19788	10.00	1,352.011	24500.90041	22.49	224.94444
TRANSFORMERS - OH 1P - 10 KVA	10	510862.6793	427	1196.399717	427	1,196.39972	10.00	1,352.011	24722.37782	20.66	206.63978
TRANSFORMERS - OH 1P - 10 KVA	10	321684.282	280	1148.872436	280	1,148.87244	10.00	1,352.011	19224.31285	16.73	167.33201
TRANSFORMERS - OH 1P - 10 KVA	10	357525.4365	330	1083.410414	330	1,083.41041	10.00	1,352.011	19681.12754	18.17	181.65902
TRANSFORMERS - OH 1P - 10 KVA	10	222969.3786	324	688.1770946	324	688.17709	10.00	1,352.011	12387.1877	18.00	180
TRANSFORMERS - OH 1P - 10 KVA	10	130538.9659	409	319.1661759	409	319.16618	10.00	1,352.011	6454.736444	20.22	202.23748
TRANSFORMERS - OH 1P - 10 KVA	10	203622.2447	295	690.2448974	295	690.24490	10.00	1,352.011	11855.34544	17.18	171.75564
TRANSFORMERS - OH 1P - 10 KVA	10	350298.878	260	1347.303377	260	1,347.30338	10.00	1,352.011	21724.61418	16.12	161.24515
TRANSFORMERS - OH 1P - 10 KVA	10	248534.0006	233	1066.669531	233	1,066.66953	10.00	1,352.011	16282.00374	15.26	152.64338
TRANSFORMERS - OH 1P - 10 KVA	10	285656.1071	300	952.1870238	300	952.18702	10.00	1,352.011	16492.36303	17.32	173.20508
TRANSFORMERS - OH 1P - 10 KVA	10	25779.25163	122	211.3053412	122	211.30534	10.00	1,352.011	2333.943779	11.05	110.45361
TRANSFORMERS - OH 1P - 10 KVA	10	100105.6978	147	680.9911413	147	680.99114	10.00	1,352.011	8256.578793	12.12	121.24356
TRANSFORMERS - OH 1P - 10 KVA	10	125425.3499	26	4824.05192	26	4,824.05192	10.00	1,352.011	24597.93488	5.10	50.990195
TRANSFORMERS - OH 1P - 100 KVA	100	68946.13658	5	13789.22732	5	13,789.22732	100.00	3,387.558	30833.64964	2.24	223.6068
TRANSFORMERS - OH 1P - 100 KVA	100	32911.81902	7	4701.688431	7	4,701.68843	100.00	3,387.558	12439.49833	2.65	264.57513
TRANSFORMERS - OH 1P - 100 KVA	100	63522.86312	14	4537.347366	14	4,537.34737	100.00	3,387.558	16977.19929	3.74	374.16574
TRANSFORMERS - OH 1P - 100 KVA	100	131455.4303	27	4868.719641	27	4,868.71964	100.00	3,387.558	25298.60936	5.20	519.61524
TRANSFORMERS - OH 1P - 100 KVA	100	183813.1368	42	4376.503257	42	4,376.50326	100.00	3,387.558	28362.98277	6.48	648.07407
TRANSFORMERS - OH 1P - 100 KVA	100	210760.6629	45	4683.570287	45	4,683.57029	100.00	3,387.558	31418.34462	6.71	670.82039
TRANSFORMERS - OH 1P - 100 KVA	100	193641.1825	44	4400.935967	44	4,400.93597	100.00	3,387.558	29192.50665	6.63	663.32496
TRANSFORMERS - OH 1P - 100 KVA	100	336501.6525	74	4547.319628	74	4,547.31963	100.00	3,387.558	39117.52254	8.60	860.23253
TRANSFORMERS - OH 1P - 100 KVA	100	406458.6088	93	4370.522675	93	4,370.52268	100.00	3,387.558	42147.79432	9.64	964.36508
TRANSFORMERS - OH 1P - 100 KVA	100	316024.865	73	4329.107739	73	4,329.10774	100.00	3,387.558	36987.91274	8.54	854.40037
TRANSFORMERS - OH 1P - 100 KVA	100	357000.7146	82	4353.667251	82	4,353.66725	100.00	3,387.558	39424.13372	9.06	905.53851
TRANSFORMERS - OH 1P - 100 KVA	100	407246.4621	92	4426.591979	92	4,426.59198	100.00	3,387.558	42458.37871	9.59	959.16663
TRANSFORMERS - OH 1P - 100 KVA	100	325845.0603	81	4022.778522	81	4,022.77852	100.00	3,387.558	36205.0067	9.00	900

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^5	n^5	xn^5
TRANSFORMERS - OH 1P - 100 KVA	100	418067.5724	117	3573.227115	117	3,573.22711	100.00	3,387.558	38650.36074	10.82	1081.6654
TRANSFORMERS - OH 1P - 100 KVA	100	583341.0057	137	4257.963545	137	4,257.96355	100.00	3,387.558	49838.18553	11.70	1170.47
TRANSFORMERS - OH 1P - 100 KVA	100	793383.0138	195	4068.63084	195	4,068.63084	100.00	3,387.558	56815.3377	13.96	1396.424
TRANSFORMERS - OH 1P - 100 KVA	100	381896.8442	98	3896.906574	98	3,896.90657	100.00	3,387.558	38577.4069	9.90	989.94949
TRANSFORMERS - OH 1P - 100 KVA	100	138086.1837	36	3835.727326	36	3,835.72733	100.00	3,387.558	23014.36396	6.00	600
TRANSFORMERS - OH 1P - 100 KVA	100	587123.5059	158	3715.971557	158	3,715.97156	100.00	3,387.558	46709.03819	12.57	1256.9805
TRANSFORMERS - OH 1P - 100 KVA	100	479854.4694	133	3607.928341	133	3,607.92834	100.00	3,387.558	41608.65944	11.53	1153.2563
TRANSFORMERS - OH 1P - 100 KVA	100	555658.8721	152	3655.650475	152	3,655.65047	100.00	3,387.558	45069.88595	12.33	1232.8828
TRANSFORMERS - OH 1P - 100 KVA	100	275780.0276	75	3677.067035	75	3,677.06704	100.00	3,387.558	31844.33464	8.66	866.0254
TRANSFORMERS - OH 1P - 100 KVA	100	126273.788	30	4209.126266	30	4,209.12627	100.00	3,387.558	23054.33403	5.48	547.72256
TRANSFORMERS - OH 1P - 100 KVA	100	300832.4311	58	5186.766054	58	5,186.76605	100.00	3,387.558	39501.23342	7.62	761.57731
TRANSFORMERS - OH 1P - 100 KVA	100	280004.6212	71	3943.727059	71	3,943.72706	100.00	3,387.558	33230.43486	8.43	842.61498
TRANSFORMERS - OH 1P - 100 KVA	100	101517.5997	25	4060.703989	25	4,060.70399	100.00	3,387.558	20303.51994	5.00	500
TRANSFORMERS - OH 1P - 100 KVA	100	302415.4693	75	4032.206258	75	4,032.20626	100.00	3,387.558	34919.93053	8.66	866.0254
TRANSFORMERS - OH 1P - 100 KVA	100	223425.8411	67	3334.714047	67	3,334.71405	100.00	3,387.558	27295.81087	8.19	818.53528
TRANSFORMERS - OH 1P - 100 KVA	100	448788.4098	146	3073.893218	146	3,073.89322	100.00	3,387.558	37141.99307	12.08	1208.3046
TRANSFORMERS - OH 1P - 100 KVA	100	508821.1832	139	3660.584052	139	3,660.58405	100.00	3,387.558	43157.64948	11.79	1178.9826
TRANSFORMERS - OH 1P - 100 KVA	100	435285.0155	118	3688.856063	118	3,688.85606	100.00	3,387.558	40071.23368	10.86	1086.278
TRANSFORMERS - OH 1P - 100 KVA	100	222780.1812	63	3536.193353	63	3,536.19335	100.00	3,387.558	28067.6646	7.94	793.72539
TRANSFORMERS - OH 1P - 100 KVA	100	190247.6827	51	3730.34672	51	3,730.34672	100.00	3,387.558	26640.00411	7.14	714.14284
TRANSFORMERS - OH 1P - 100 KVA	100	195408.3412	56	3489.434664	56	3,489.43466	100.00	3,387.558	26112.53797	7.48	748.33148
TRANSFORMERS - OH 1P - 100 KVA	100	531687.6919	146	3641.69652	146	3,641.69652	100.00	3,387.558	44002.78647	12.08	1208.3046
TRANSFORMERS - OH 1P - 100 KVA	100	230242.2532	63	3654.638939	63	3,654.63894	100.00	3,387.558	29007.7973	7.94	793.72539
TRANSFORMERS - OH 1P - 100 KVA	100	252809.3373	64	3950.145896	64	3,950.14590	100.00	3,387.558	31601.16717	8.00	800
TRANSFORMERS - OH 1P - 100 KVA	100	153016.8135	37	4135.589553	37	4,135.58955	100.00	3,387.558	25155.80917	6.08	608.27625
TRANSFORMERS - OH 1P - 100 KVA	100	445030.9961	112	3973.491037	112	3,973.49104	100.00	3,387.558	42051.47648	10.58	1058.3005
TRANSFORMERS - OH 1P - 100 KVA	100	241544.456	61	3959.74518	61	3,959.74518	100.00	3,387.558	30926.59851	7.81	781.02497
TRANSFORMERS - OH 1P - 100 KVA	100	397561.4961	134	2966.876837	134	2,966.87684	100.00	3,387.558	34344.08237	11.58	1157.5837
TRANSFORMERS - OH 1P - 100 KVA	100	85644.56868	88	973.233735	88	973.23373	100.00	3,387.558	9129.741697	9.38	938.08315
TRANSFORMERS - OH 1P - 100 KVA	100	154786.3363	119	1300.725515	119	1,300.72551	100.00	3,387.558	14189.24018	10.91	1090.8712
TRANSFORMERS - OH 1P - 100 KVA	100	379929.3494	115	3303.733473	115	3,303.73347	100.00	3,387.558	35428.59451	10.72	1072.3805
TRANSFORMERS - OH 1P - 100 KVA	100	487116.4868	108	4510.337841	108	4,510.33784	100.00	3,387.558	46872.8058	10.39	1039.2305
TRANSFORMERS - OH 1P - 100 KVA	100	254879.6039	66	3861.81218	66	3,861.81218	100.00	3,387.558	31373.51046	8.12	812.40384
TRANSFORMERS - OH 1P - 100 KVA	100	293023.4825	84	3488.374792	84	3,488.37479	100.00	3,387.558	31971.48307	9.17	916.51514
TRANSFORMERS - OH 1P - 100 KVA	100	52984.33127	55	963.3514776	55	963.35148	100.00	3,387.558	7144.405771	7.42	741.61985
TRANSFORMERS - OH 1P - 100 KVA	100	227527.8185	80	2844.097731	80	2,844.09773	100.00	3,387.558	25438.38345	8.94	894.42719
TRANSFORMERS - OH 1P - 100 KVA	100	25177.86284	2	12588.93142	2	12,588.93142	100.00	3,387.558	17803.43755	1.41	141.42136
TRANSFORMERS - OH 1P - 1250 KVA	1250	36626.7294	1	36626.7294	1	36,626.72940	1,250.00	29,397.324	36626.7294	1.00	1250
TRANSFORMERS - OH 1P - 1250 KVA	1250	97381.70673	3	32460.56891	3	32,460.56891	1,250.00	29,397.324	56223.3546	1.73	2165.0635
TRANSFORMERS - OH 1P - 1250 KVA	1250	41054.95182	1	41054.95182	1	41,054.95182	1,250.00	29,397.324	41054.95182	1.00	1250

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^.5	n^.5	xn^.5
TRANSFORMERS - OH 1P - 1250 KVA	1250	126953.5125	3	42317.8375	3	42,317.83750	1,250.00	29,397.324	73296.64462	1.73	2165.0635
TRANSFORMERS - OH 1P - 1250 KVA	1250	94536.44629	3	31512.14876	3	31,512.14876	1,250.00	29,397.324	54580.64271	1.73	2165.0635
TRANSFORMERS - OH 1P - 1250 KVA	1250	83846.36853	2	41923.18427	2	41,923.18427	1,250.00	29,397.324	59288.33577	1.41	1767.767
TRANSFORMERS - OH 1P - 1250 KVA	1250	49724.78945	1	49724.78945	1	49,724.78945	1,250.00	29,397.324	49724.78945	1.00	1250
TRANSFORMERS - OH 1P - 15 KVA	15	68566.91757	53	1293.715426	53	1,293.71543	15.00	1,465.097	9418.390465	7.28	109.20165
TRANSFORMERS - OH 1P - 15 KVA	15	218485.5132	167	1308.296486	167	1,308.29649	15.00	1,465.097	16906.91661	12.92	193.84272
TRANSFORMERS - OH 1P - 15 KVA	15	32593.752	28	1164.062571	28	1,164.06257	15.00	1,465.097	6159.640149	5.29	79.372539
TRANSFORMERS - OH 1P - 15 KVA	15	279951.3049	236	1186.234343	236	1,186.23434	15.00	1,465.097	18223.27776	15.36	230.43437
TRANSFORMERS - OH 1P - 15 KVA	15	47478.71847	40	1186.967962	40	1,186.96796	15.00	1,465.097	7507.044538	6.32	94.86833
TRANSFORMERS - OH 1P - 15 KVA	15	500515.2308	403	1241.973277	403	1,241.97328	15.00	1,465.097	24932.43954	20.07	301.1229
TRANSFORMERS - OH 1P - 15 KVA	15	384001.556	288	1333.338736	288	1,333.33874	15.00	1,465.097	22627.50869	16.97	254.55844
TRANSFORMERS - OH 1P - 15 KVA	15	281541.4638	203	1386.903762	203	1,386.90376	15.00	1,465.097	19760.33692	14.25	213.7171
TRANSFORMERS - OH 1P - 15 KVA	15	91785.77576	67	1369.936952	67	1,369.93695	15.00	1,465.097	11213.41722	8.19	122.78029
TRANSFORMERS - OH 1P - 15 KVA	15	372298.1158	283	1315.541045	283	1,315.54105	15.00	1,465.097	22130.82584	16.82	252.33906
TRANSFORMERS - OH 1P - 15 KVA	15	417760.5935	318	1313.712558	318	1,313.71256	15.00	1,465.097	23426.85079	17.83	267.48832
TRANSFORMERS - OH 1P - 15 KVA	15	638172.4393	511	1248.869744	511	1,248.86974	15.00	1,465.097	28231.08661	22.61	339.07964
TRANSFORMERS - OH 1P - 15 KVA	15	598367.6328	473	1265.047849	473	1,265.04785	15.00	1,465.097	27512.97307	21.75	326.22845
TRANSFORMERS - OH 1P - 15 KVA	15	937368.8118	718	1305.527593	718	1,305.52759	15.00	1,465.097	34982.29336	26.80	401.93283
TRANSFORMERS - OH 1P - 15 KVA	15	541260.5476	422	1282.607933	422	1,282.60793	15.00	1,465.097	26348.15121	20.54	308.13958
TRANSFORMERS - OH 1P - 15 KVA	15	1029896.244	795	1295.466973	795	1,295.46697	15.00	1,465.097	36526.6556	28.20	422.93617
TRANSFORMERS - OH 1P - 15 KVA	15	1289337.591	990	1302.361203	990	1,302.36120	15.00	1,465.097	40977.83859	31.46	471.96398
TRANSFORMERS - OH 1P - 15 KVA	15	1113811	868	1283.192396	868	1,283.19240	15.00	1,465.097	37805.20872	29.46	441.9276
TRANSFORMERS - OH 1P - 15 KVA	15	1332770.916	1,102	1209.410995	1,102	1,209.41099	15.00	1,465.097	40148.07342	33.20	497.94578
TRANSFORMERS - OH 1P - 15 KVA	15	1770010.533	1,306	1355.291373	1,306	1,355.29137	15.00	1,465.097	48978.36262	36.14	542.07933
TRANSFORMERS - OH 1P - 15 KVA	15	1553965.821	1,234	1259.291589	1,234	1,259.29159	15.00	1,465.097	44236.81825	35.13	526.92504
TRANSFORMERS - OH 1P - 15 KVA	15	448324.9422	358	1252.304308	358	1,252.30431	15.00	1,465.097	23694.70946	18.92	283.81332
TRANSFORMERS - OH 1P - 15 KVA	15	1482340.611	1,173	1263.717486	1,173	1,263.71749	15.00	1,465.097	43281.17085	34.25	513.73631
TRANSFORMERS - OH 1P - 15 KVA	15	1751333.654	1,400	1250.95261	1,400	1,250.95261	15.00	1,465.097	46806.36075	37.42	561.24861
TRANSFORMERS - OH 1P - 15 KVA	15	1473560.948	1,203	1224.905193	1,203	1,224.90519	15.00	1,465.097	42484.96743	34.68	520.26436
TRANSFORMERS - OH 1P - 15 KVA	15	1342673.883	1,151	1166.528134	1,151	1,166.52813	15.00	1,465.097	39576.08949	33.93	508.89586
TRANSFORMERS - OH 1P - 15 KVA	15	814605.4371	664	1226.815417	664	1,226.81542	15.00	1,465.097	31612.82191	25.77	386.52296
TRANSFORMERS - OH 1P - 15 KVA	15	1001189.68	700	1430.270972	700	1,430.27097	15.00	1,465.097	37841.41299	26.46	396.8627
TRANSFORMERS - OH 1P - 15 KVA	15	1300124.261	903	1439.783235	903	1,439.78324	15.00	1,465.097	43265.42632	30.05	450.74938
TRANSFORMERS - OH 1P - 15 KVA	15	1457811.988	1,031	1413.97865	1,031	1,413.97865	15.00	1,465.097	45401.70732	32.11	481.63783
TRANSFORMERS - OH 1P - 15 KVA	15	1229897.135	960	1281.142849	960	1,281.14285	15.00	1,465.097	39694.75934	30.98	464.758
TRANSFORMERS - OH 1P - 15 KVA	15	1168083.214	864	1351.948165	864	1,351.94816	15.00	1,465.097	39738.99795	29.39	440.90815
TRANSFORMERS - OH 1P - 15 KVA	15	1249902.81	1,004	1244.923118	1,004	1,244.92312	15.00	1,465.097	39446.58291	31.69	475.28939
TRANSFORMERS - OH 1P - 15 KVA	15	1284499.317	1,176	1092.261324	1,176	1,092.26132	15.00	1,465.097	37456.76074	34.29	514.39285
TRANSFORMERS - OH 1P - 15 KVA	15	1639530.423	1,270	1290.968837	1,270	1,290.96884	15.00	1,465.097	46006.33307	35.64	534.55589
TRANSFORMERS - OH 1P - 15 KVA	15	1536541.1	1,190	1291.211009	1,190	1,291.21101	15.00	1,465.097	44542.10125	34.50	517.44565

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 15 KVA	15	1475140.035	1,201	1228.259813	1,201	1,228.25981	15.00	1,465.097	42565.89273	34.66	519.8317
TRANSFORMERS - OH 1P - 15 KVA	15	1223461.106	1,001	1222.238867	1,001	1,222.23887	15.00	1,465.097	38669.9071	31.64	474.57876
TRANSFORMERS - OH 1P - 15 KVA	15	1336316.681	1,044	1279.99682	1,044	1,279.99682	15.00	1,465.097	41357.96298	32.31	484.66483
TRANSFORMERS - OH 1P - 15 KVA	15	2004267.388	1,478	1356.067245	1,478	1,356.06724	15.00	1,465.097	52133.68733	38.44	576.67148
TRANSFORMERS - OH 1P - 15 KVA	15	1816628.178	1,368	1327.944575	1,368	1,327.94457	15.00	1,465.097	49116.00079	36.99	554.79726
TRANSFORMERS - OH 1P - 15 KVA	15	1866091.754	1,428	1306.786943	1,428	1,306.78694	15.00	1,465.097	49382.02445	37.79	566.83331
TRANSFORMERS - OH 1P - 15 KVA	15	1857815.916	1,456	1275.97247	1,456	1,275.97247	15.00	1,465.097	48688.00636	38.16	572.36352
TRANSFORMERS - OH 1P - 15 KVA	15	1388054.588	1,043	1330.828944	1,043	1,330.82894	15.00	1,465.097	42979.80016	32.30	484.43266
TRANSFORMERS - OH 1P - 15 KVA	15	1588764.29	1,174	1353.291559	1,174	1,353.29156	15.00	1,465.097	46368.75352	34.26	513.95525
TRANSFORMERS - OH 1P - 15 KVA	15	1178783.11	1,067	1104.763927	1,067	1,104.76393	15.00	1,465.097	36087.07606	32.66	489.97449
TRANSFORMERS - OH 1P - 15 KVA	15	3881351.878	1,420	2733.346393	1,420	2,733.34639	15.00	1,465.097	103000.3842	37.68	565.24331
TRANSFORMERS - OH 1P - 15 KVA	15	707516.4315	1,990	355.5358952	1,990	355.53590	15.00	1,465.097	15860.24867	44.61	669.14124
TRANSFORMERS - OH 1P - 15 KVA	15	861615.5641	993	867.6893899	993	867.68939	15.00	1,465.097	27342.54347	31.51	472.67854
TRANSFORMERS - OH 1P - 15 KVA	15	1489044.241	1,080	1378.744667	1,080	1,378.74467	15.00	1,465.097	45310.17332	32.86	492.9503
TRANSFORMERS - OH 1P - 15 KVA	15	993914.7945	840	1183.231898	840	1,183.23190	15.00	1,465.097	34293.31843	28.98	434.7413
TRANSFORMERS - OH 1P - 15 KVA	15	1119069.772	1,100	1017.336156	1,100	1,017.33616	15.00	1,465.097	33741.22316	33.17	497.49372
TRANSFORMERS - OH 1P - 15 KVA	15	237901.8661	937	253.8974024	937	253.89740	15.00	1,465.097	7771.915196	30.61	459.15684
TRANSFORMERS - OH 1P - 15 KVA	15	890806.8704	1,100	809.8244276	1,100	809.82443	15.00	1,465.097	26858.83773	33.17	497.49372
TRANSFORMERS - OH 1P - 15 KVA	15	1573235.254	298	5279.312931	298	5,279.31293	15.00	1,465.097	91135.07129	17.26	258.94015
TRANSFORMERS - OH 1P - 150 KVA	150	6145.027177	4	1536.256794	4	1,536.25679	150.00	4,518.417	3072.513589	2.00	300
TRANSFORMERS - OH 1P - 150 KVA	150	1412.759471	1	1412.759471	1	1,412.75947	150.00	4,518.417	1412.759471	1.00	150
TRANSFORMERS - OH 1P - 150 KVA	150	8409.460534	1	8409.460534	1	8,409.46053	150.00	4,518.417	8409.460534	1.00	150
TRANSFORMERS - OH 1P - 167 KVA	167	12867.60342	2	6433.801711	2	6,433.80171	167.00	4,902.909	9098.769637	1.41	236.17366
TRANSFORMERS - OH 1P - 167 KVA	167	12846.28358	2	6423.141789	2	6,423.14179	167.00	4,902.909	9083.694232	1.41	236.17366
TRANSFORMERS - OH 1P - 167 KVA	167	182937.4966	27	6775.462836	27	6,775.46284	167.00	4,902.909	35206.33763	5.20	867.75745
TRANSFORMERS - OH 1P - 167 KVA	167	797410.6645	127	6278.82413	127	6,278.82413	167.00	4,902.909	70758.75439	11.27	1881.9944
TRANSFORMERS - OH 1P - 167 KVA	167	322409.6385	49	6579.788542	49	6,579.78854	167.00	4,902.909	46058.51979	7.00	1169
TRANSFORMERS - OH 1P - 167 KVA	167	374357.6286	58	6454.441872	58	6,454.44187	167.00	4,902.909	49155.56483	7.62	1271.8341
TRANSFORMERS - OH 1P - 167 KVA	167	526140.3027	81	6495.559293	81	6,495.55929	167.00	4,902.909	58460.03363	9.00	1503
TRANSFORMERS - OH 1P - 167 KVA	167	261694.4554	42	6230.820368	42	6,230.82037	167.00	4,902.909	40380.33114	6.48	1082.2837
TRANSFORMERS - OH 1P - 167 KVA	167	184109.6364	32	5753.426136	32	5,753.42614	167.00	4,902.909	32546.29309	5.66	944.69466
TRANSFORMERS - OH 1P - 167 KVA	167	398565.9108	61	6533.86739	61	6,533.86739	167.00	4,902.909	51031.13567	7.81	1304.3117
TRANSFORMERS - OH 1P - 167 KVA	167	914102.5844	150	6094.017229	150	6,094.01723	167.00	4,902.909	74636.16348	12.25	2045.3239
TRANSFORMERS - OH 1P - 167 KVA	167	410230.7405	70	5860.439149	70	5,860.43915	167.00	4,902.909	49031.95174	8.37	1397.2222
TRANSFORMERS - OH 1P - 167 KVA	167	21007.96097	4	5251.990243	4	5,251.99024	167.00	4,902.909	10503.98049	2.00	334
TRANSFORMERS - OH 1P - 167 KVA	167	519869.6259	92	5650.756804	92	5,650.75680	167.00	4,902.909	54200.15522	9.59	1601.8077
TRANSFORMERS - OH 1P - 167 KVA	167	544480.0289	105	5185.524085	105	5,185.52408	167.00	4,902.909	53135.80999	10.25	1711.2408
TRANSFORMERS - OH 1P - 167 KVA	167	132549.1596	27	4909.228132	27	4,909.22813	167.00	4,902.909	25509.09765	5.20	867.75745
TRANSFORMERS - OH 1P - 167 KVA	167	332606.0836	58	5734.587649	58	5,734.58765	167.00	4,902.909	43673.31839	7.62	1271.8341
TRANSFORMERS - OH 1P - 167 KVA	167	272371.5742	44	6190.26305	44	6,190.26305	167.00	4,902.909	41061.55978	6.63	1107.7527

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 167 KVA	167	143242.6124	24	5968.442184	24	5,968.44218	167.00	4,902.909	29239.27582	4.90	818.12957
TRANSFORMERS - OH 1P - 167 KVA	167	305242.0025	47	6494.510691	47	6,494.51069	167.00	4,902.909	44524.1221	6.86	1144.8943
TRANSFORMERS - OH 1P - 167 KVA	167	32640.54771	5	6528.109543	5	6,528.10954	167.00	4,902.909	14597.2967	2.24	373.42335
TRANSFORMERS - OH 1P - 167 KVA	167	574082.9295	99	5798.817469	99	5,798.81747	167.00	4,902.909	57697.50532	9.95	1661.629
TRANSFORMERS - OH 1P - 167 KVA	167	420695.4001	84	5008.278573	84	5,008.27857	167.00	4,902.909	45901.63133	9.17	1530.5803
TRANSFORMERS - OH 1P - 167 KVA	167	501452.8142	190	2639.225338	190	2,639.22534	167.00	4,902.909	36379.21072	13.78	2301.9361
TRANSFORMERS - OH 1P - 167 KVA	167	391187.9253	69	5669.390222	69	5,669.39022	167.00	4,902.909	47093.4921	8.31	1387.2062
TRANSFORMERS - OH 1P - 167 KVA	167	319694.049	61	5240.88605	61	5,240.88605	167.00	4,902.909	40932.62857	7.81	1304.3117
TRANSFORMERS - OH 1P - 167 KVA	167	220954.1886	32	6904.818393	32	6,904.81839	167.00	4,902.909	39059.55127	5.66	944.69466
TRANSFORMERS - OH 1P - 167 KVA	167	53262.70784	10	5326.270784	10	5,326.27078	167.00	4,902.909	16843.14711	3.16	528.10037
TRANSFORMERS - OH 1P - 167 KVA	167	323592.1489	60	5393.202482	60	5,393.20248	167.00	4,902.909	41775.56679	7.75	1293.5764
TRANSFORMERS - OH 1P - 167 KVA	167	162838.0266	30	5427.934221	30	5,427.93422	167.00	4,902.909	29730.02014	5.48	914.69667
TRANSFORMERS - OH 1P - 167 KVA	167	153372.8466	28	5477.601663	28	5,477.60166	167.00	4,902.909	28984.74356	5.29	883.68094
TRANSFORMERS - OH 1P - 167 KVA	167	71801.43467	13	5523.187282	13	5,523.18728	167.00	4,902.909	19914.13495	3.61	602.12706
TRANSFORMERS - OH 1P - 167 KVA	167	220988.6028	37	5972.664941	37	5,972.66494	167.00	4,902.909	36330.30251	6.08	1015.8213
TRANSFORMERS - OH 1P - 167 KVA	167	150297.0656	27	5566.557985	27	5,566.55799	167.00	4,902.909	28924.68376	5.20	867.75745
TRANSFORMERS - OH 1P - 167 KVA	167	153111.494	28	5468.267642	28	5,468.26764	167.00	4,902.909	28935.35256	5.29	883.68094
TRANSFORMERS - OH 1P - 167 KVA	167	214769.455	37	5804.579866	37	5,804.57987	167.00	4,902.909	35307.88091	6.08	1015.8213
TRANSFORMERS - OH 1P - 167 KVA	167	39662.32322	25	1586.492929	25	1,586.49293	167.00	4,902.909	7932.464643	5.00	835
TRANSFORMERS - OH 1P - 167 KVA	167	91068.35097	46	1979.74676	46	1,979.74676	167.00	4,902.909	13427.29581	6.78	1132.6491
TRANSFORMERS - OH 1P - 167 KVA	167	100420.8271	38	2642.653346	38	2,642.65335	167.00	4,902.909	16290.40929	6.16	1029.4571
TRANSFORMERS - OH 1P - 167 KVA	167	75206.22956	22	3418.46498	22	3,418.46498	167.00	4,902.909	16034.02202	4.69	783.29943
TRANSFORMERS - OH 1P - 167 KVA	167	133727.5529	28	4775.984032	28	4,775.98403	167.00	4,902.909	25272.13203	5.29	883.68094
TRANSFORMERS - OH 1P - 167 KVA	167	147551.5678	28	5269.698851	28	5,269.69885	167.00	4,902.909	27884.62529	5.29	883.68094
TRANSFORMERS - OH 1P - 167 KVA	167	28643.0052	20	1432.15026	20	1,432.15026	167.00	4,902.909	6404.770671	4.47	746.8467
TRANSFORMERS - OH 1P - 167 KVA	167	129794.5221	34	3817.485945	34	3,817.48594	167.00	4,902.909	22259.5769	5.83	973.76897
TRANSFORMERS - OH 1P - 2.5 KVA	2.5	22979.67905	24	957.486627	24	957.48663	2.50	1,182.382	4690.707343	4.90	12.247449
TRANSFORMERS - OH 1P - 25 KVA	25	91284.18984	57	1601.477015	57	1,601.47701	25.00	1,691.268	12090.88631	7.55	188.74586
TRANSFORMERS - OH 1P - 25 KVA	25	30714.71619	20	1535.735809	20	1,535.73581	25.00	1,691.268	6868.01933	4.47	111.8034
TRANSFORMERS - OH 1P - 25 KVA	25	644921.2668	384	1679.482466	384	1,679.48247	25.00	1,691.268	32911.00058	19.60	489.89795
TRANSFORMERS - OH 1P - 25 KVA	25	258261.232	146	1768.912548	146	1,768.91255	25.00	1,691.268	21373.85164	12.08	302.07615
TRANSFORMERS - OH 1P - 25 KVA	25	55777.45101	32	1743.045344	32	1,743.04534	25.00	1,691.268	9860.153461	5.66	141.42136
TRANSFORMERS - OH 1P - 25 KVA	25	489705.3252	278	1761.529947	278	1,761.52995	25.00	1,691.268	29370.57363	16.67	416.8333
TRANSFORMERS - OH 1P - 25 KVA	25	552808.3561	336	1645.262965	336	1,645.26296	25.00	1,691.268	30158.16829	18.33	458.25757
TRANSFORMERS - OH 1P - 25 KVA	25	586062.0523	355	1650.87902	355	1,650.87902	25.00	1,691.268	31104.94409	18.84	471.03609
TRANSFORMERS - OH 1P - 25 KVA	25	813593.8901	517	1573.682573	517	1,573.68257	25.00	1,691.268	35781.81837	22.74	568.44085
TRANSFORMERS - OH 1P - 25 KVA	25	979682.6625	616	1590.393933	616	1,590.39393	25.00	1,691.268	39472.53935	24.82	620.48368
TRANSFORMERS - OH 1P - 25 KVA	25	1350004.331	826	1634.38781	826	1,634.38781	25.00	1,691.268	46972.65823	28.74	718.50539
TRANSFORMERS - OH 1P - 25 KVA	25	1072546.138	648	1655.163793	648	1,655.16379	25.00	1,691.268	42133.5915	25.46	636.3961
TRANSFORMERS - OH 1P - 25 KVA	25	1582361.36	989	1599.960931	989	1,599.96093	25.00	1,691.268	50316.16395	31.45	786.20926

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 25 KVA	25	2326468.621	1,456	1597.849327	1,456	1,597.84933	25.00	1,691.268	60970.04445	38.16	953.9392
TRANSFORMERS - OH 1P - 25 KVA	25	2160244.929	1,372	1574.522543	1,372	1,574.52254	25.00	1,691.268	58321.13116	37.04	926.01296
TRANSFORMERS - OH 1P - 25 KVA	25	2348585.447	1,563	1502.61385	1,563	1,502.61385	25.00	1,691.268	59405.53022	39.53	988.36987
TRANSFORMERS - OH 1P - 25 KVA	25	2857785.872	1,716	1665.376382	1,716	1,665.37638	25.00	1,691.268	68987.60103	41.42	1035.6158
TRANSFORMERS - OH 1P - 25 KVA	25	2563705.248	1,693	1514.297252	1,693	1,514.29725	25.00	1,691.268	62307.39774	41.15	1028.652
TRANSFORMERS - OH 1P - 25 KVA	25	1021894.601	688	1485.31192	688	1,485.31192	25.00	1,691.268	38959.36641	26.23	655.74385
TRANSFORMERS - OH 1P - 25 KVA	25	2140676.282	1,410	1518.210129	1,410	1,518.21013	25.00	1,691.268	57008.7398	37.55	938.74917
TRANSFORMERS - OH 1P - 25 KVA	25	3257843.602	2,084	1563.264684	2,084	1,563.26468	25.00	1,691.268	71364.3598	45.65	1141.2712
TRANSFORMERS - OH 1P - 25 KVA	25	2480905.84	1,629	1522.962455	1,629	1,522.96246	25.00	1,691.268	61468.09294	40.36	1009.0218
TRANSFORMERS - OH 1P - 25 KVA	25	1966753.868	1,363	1442.959551	1,363	1,442.95955	25.00	1,691.268	53272.37821	36.92	922.97075
TRANSFORMERS - OH 1P - 25 KVA	25	1449458.781	958	1513.004991	958	1,513.00499	25.00	1,691.268	46829.88757	30.95	773.78938
TRANSFORMERS - OH 1P - 25 KVA	25	1337465.961	781	1712.504431	781	1,712.50443	25.00	1,691.268	47858.29483	27.95	698.65943
TRANSFORMERS - OH 1P - 25 KVA	25	1645923.143	918	1792.944601	918	1,792.94460	25.00	1,691.268	54323.55854	30.30	757.46287
TRANSFORMERS - OH 1P - 25 KVA	25	1568080.802	888	1765.856759	888	1,765.85676	25.00	1,691.268	52621.34626	29.80	744.98322
TRANSFORMERS - OH 1P - 25 KVA	25	1065550.637	659	1616.920542	659	1,616.92054	25.00	1,691.268	41507.95965	25.67	641.77488
TRANSFORMERS - OH 1P - 25 KVA	25	1247779.792	751	1661.491067	751	1,661.49107	25.00	1,691.268	45532.13127	27.40	685.10948
TRANSFORMERS - OH 1P - 25 KVA	25	1417127.929	975	1453.464542	975	1,453.46454	25.00	1,691.268	45384.41578	31.22	780.62475
TRANSFORMERS - OH 1P - 25 KVA	25	2003863.296	1,470	1363.17231	1,470	1,363.17231	25.00	1,691.268	52264.81567	38.34	958.51448
TRANSFORMERS - OH 1P - 25 KVA	25	2353158.862	1,478	1592.123723	1,478	1,592.12372	25.00	1,691.268	61208.82328	38.44	961.11914
TRANSFORMERS - OH 1P - 25 KVA	25	2196732.26	1,351	1626.004633	1,351	1,626.00463	25.00	1,691.268	59765.34809	36.76	918.8988
TRANSFORMERS - OH 1P - 25 KVA	25	1783893.748	1,236	1443.279731	1,236	1,443.27973	25.00	1,691.268	50741.08483	35.16	878.91979
TRANSFORMERS - OH 1P - 25 KVA	25	1388684.225	924	1502.905006	924	1,502.90501	25.00	1,691.268	45684.35699	30.40	759.93421
TRANSFORMERS - OH 1P - 25 KVA	25	1934104.963	1,243	1555.997557	1,243	1,555.99756	25.00	1,691.268	54858.56903	35.26	881.40513
TRANSFORMERS - OH 1P - 25 KVA	25	2485708.109	1,444	1721.404507	1,444	1,721.40451	25.00	1,691.268	65413.37128	38.00	950
TRANSFORMERS - OH 1P - 25 KVA	25	2560825.295	1,140	2246.337978	1,140	2,246.33798	25.00	1,691.268	75845.09949	33.76	844.09715
TRANSFORMERS - OH 1P - 25 KVA	25	2732553.761	1,715	1593.325808	1,715	1,593.32581	25.00	1,691.268	65983.6982	41.41	1035.314
TRANSFORMERS - OH 1P - 25 KVA	25	2473092.33	1,566	1579.24159	1,566	1,579.24159	25.00	1,691.268	62494.88189	39.57	989.31795
TRANSFORMERS - OH 1P - 25 KVA	25	2209632.193	1,371	1611.693795	1,371	1,611.69379	25.00	1,691.268	59676.2138	37.03	925.67543
TRANSFORMERS - OH 1P - 25 KVA	25	2629641.635	1,579	1665.384189	1,579	1,665.38419	25.00	1,691.268	66176.76029	39.74	993.41582
TRANSFORMERS - OH 1P - 25 KVA	25	2280830.103	1,547	1474.356886	1,547	1,474.35689	25.00	1,691.268	57989.2884	39.33	983.29802
TRANSFORMERS - OH 1P - 25 KVA	25	7821053.064	1,810	4321.023792	1,810	4,321.02379	25.00	1,691.268	183834.0457	42.54	1063.6024
TRANSFORMERS - OH 1P - 25 KVA	25	1007192.171	2,500	402.8768685	2,500	402.87687	25.00	1,691.268	20143.84343	50.00	1250
TRANSFORMERS - OH 1P - 25 KVA	25	1503920.707	1,366	1100.966843	1,366	1,100.96684	25.00	1,691.268	40691.11491	36.96	923.98593
TRANSFORMERS - OH 1P - 25 KVA	25	2324322.452	1,375	1690.416329	1,375	1,690.41633	25.00	1,691.268	62682.31511	37.08	927.02481
TRANSFORMERS - OH 1P - 25 KVA	25	1803429.898	1,207	1494.142417	1,207	1,494.14242	25.00	1,691.268	51909.35471	34.74	868.54764
TRANSFORMERS - OH 1P - 25 KVA	25	1723905.791	1,343	1283.623076	1,343	1,283.62308	25.00	1,691.268	47040.88917	36.65	916.17411
TRANSFORMERS - OH 1P - 25 KVA	25	456590.8685	1,213	376.4145659	1,213	376.41457	25.00	1,691.268	13109.82279	34.83	870.70374
TRANSFORMERS - OH 1P - 25 KVA	25	1293546.6	1,295	998.8776834	1,295	998.87768	25.00	1,691.268	35945.72062	35.99	899.65271
TRANSFORMERS - OH 1P - 25 KVA	25	1779631.358	273	6518.796182	273	6,518.79618	25.00	1,691.268	107708.1896	16.52	413.06779
TRANSFORMERS - OH 1P - 250 KVA	250	102413.6194	11	9310.329034	11	9,310.32903	250.00	6,780.136	30878.86808	3.32	829.1562

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 250 KVA	250	78736.78424	9	8748.531582	9	8,748.53158	250.00	6,780.136	26245.59475	3.00	750
TRANSFORMERS - OH 1P - 250 KVA	250	120222.6737	13	9247.897976	13	9,247.89798	250.00	6,780.136	33343.77034	3.61	901.38782
TRANSFORMERS - OH 1P - 250 KVA	250	84986.4792	9	9442.942133	9	9,442.94213	250.00	6,780.136	28328.8264	3.00	750
TRANSFORMERS - OH 1P - 250 KVA	250	49347.4002	5	9869.48004	5	9,869.48004	250.00	6,780.136	22068.82827	2.24	559.01699
TRANSFORMERS - OH 1P - 250 KVA	250	68962.33752	8	8620.292191	8	8,620.29219	250.00	6,780.136	24381.86826	2.83	707.10678
TRANSFORMERS - OH 1P - 250 KVA	250	106056.7406	13	8158.210816	13	8,158.21082	250.00	6,780.136	29414.84741	3.61	901.38782
TRANSFORMERS - OH 1P - 250 KVA	250	122405.4447	14	8743.24605	14	8,743.24605	250.00	6,780.136	32714.23117	3.74	935.41435
TRANSFORMERS - OH 1P - 250 KVA	250	49680.67817	6	8280.113028	6	8,280.11303	250.00	6,780.136	20282.05193	2.45	612.37244
TRANSFORMERS - OH 1P - 250 KVA	250	175046.3031	22	7956.65014	22	7,956.65014	250.00	6,780.136	37319.99721	4.69	1172.6039
TRANSFORMERS - OH 1P - 250 KVA	250	29840.52896	4	7460.132239	4	7,460.13224	250.00	6,780.136	14920.26448	2.00	500
TRANSFORMERS - OH 1P - 250 KVA	250	171865.9839	20	8593.299194	20	8,593.29919	250.00	6,780.136	38430.4023	4.47	1118.034
TRANSFORMERS - OH 1P - 250 KVA	250	71533.73706	9	7948.193006	9	7,948.19301	250.00	6,780.136	23844.57902	3.00	750
TRANSFORMERS - OH 1P - 250 KVA	250	7260.855313	1	7260.855313	1	7,260.85531	250.00	6,780.136	7260.855313	1.00	250
TRANSFORMERS - OH 1P - 250 KVA	250	61668.11549	8	7708.514436	8	7,708.51444	250.00	6,780.136	21802.97132	2.83	707.10678
TRANSFORMERS - OH 1P - 250 KVA	250	47880.38455	6	7980.064091	6	7,980.06409	250.00	6,780.136	19547.08514	2.45	612.37244
TRANSFORMERS - OH 1P - 250 KVA	250	187174.6331	21	8913.077766	21	8,913.07777	250.00	6,780.136	40844.85354	4.58	1145.6439
TRANSFORMERS - OH 1P - 250 KVA	250	100189.2098	12	8349.100818	12	8,349.10082	250.00	6,780.136	28922.13363	3.46	866.0254
TRANSFORMERS - OH 1P - 250 KVA	250	203798.3416	25	8151.933663	25	8,151.93366	250.00	6,780.136	40759.66832	5.00	1250
TRANSFORMERS - OH 1P - 250 KVA	250	40568.11863	5	8113.623726	5	8,113.62373	250.00	6,780.136	18142.6142	2.24	559.01699
TRANSFORMERS - OH 1P - 250 KVA	250	48457.13838	5	9691.427676	5	9,691.42768	250.00	6,780.136	21670.69108	2.24	559.01699
TRANSFORMERS - OH 1P - 250 KVA	250	17968.42039	2	8984.210197	2	8,984.21020	250.00	6,780.136	12705.59191	1.41	353.55339
TRANSFORMERS - OH 1P - 250 KVA	250	23351.51628	3	7783.838761	3	7,783.83876	250.00	6,780.136	13482.00421	1.73	433.0127
TRANSFORMERS - OH 1P - 250 KVA	250	60770.07747	8	7596.259683	8	7,596.25968	250.00	6,780.136	21485.46694	2.83	707.10678
TRANSFORMERS - OH 1P - 250 KVA	250	66577.0452	8	8322.13065	8	8,322.13065	250.00	6,780.136	23538.54007	2.83	707.10678
TRANSFORMERS - OH 1P - 250 KVA	250	17460.3044	2	8730.1522	2	8,730.15220	250.00	6,780.136	12346.29964	1.41	353.55339
TRANSFORMERS - OH 1P - 250 KVA	250	9193.088692	1	9193.088692	1	9,193.08869	250.00	6,780.136	9193.088692	1.00	250
TRANSFORMERS - OH 1P - 250 KVA	250	37503.75829	4	9375.939574	4	9,375.93957	250.00	6,780.136	18751.87915	2.00	500
TRANSFORMERS - OH 1P - 250 KVA	250	33408.97004	3	11136.32335	3	11,136.32335	250.00	6,780.136	19288.67785	1.73	433.0127
TRANSFORMERS - OH 1P - 250 KVA	250	91793.39199	3	30597.79733	3	30,597.79733	250.00	6,780.136	52996.93958	1.73	433.0127
TRANSFORMERS - OH 1P - 250 KVA	250	15145.07116	4	3786.26779	4	3,786.26779	250.00	6,780.136	7572.535581	2.00	500
TRANSFORMERS - OH 1P - 250 KVA	250	55960.29932	8	6995.037415	8	6,995.03742	250.00	6,780.136	19784.95356	2.83	707.10678
TRANSFORMERS - OH 1P - 250 KVA	250	338711.9515	20	16935.59757	20	16,935.59757	250.00	6,780.136	75738.29483	4.47	1118.034
TRANSFORMERS - OH 1P - 250 KVA	250	65924.984	7	9417.854857	7	9,417.85486	250.00	6,780.136	24917.30184	2.65	661.43783
TRANSFORMERS - OH 1P - 250 KVA	250	1997.228859	2	998.6144293	2	998.61443	250.00	6,780.136	1412.254069	1.41	353.55339
TRANSFORMERS - OH 1P - 250 KVA	250	36811.68659	8	4601.460824	8	4,601.46082	250.00	6,780.136	13014.89661	2.83	707.10678
TRANSFORMERS - OH 1P - 3 KVA	3	60047.51048	91	659.8627525	91	659.86275	3.00	1,193.690	6294.689472	9.54	28.618176
TRANSFORMERS - OH 1P - 3 KVA	3	11892.79086	25	475.7116345	25	475.71163	3.00	1,193.690	2378.558172	5.00	15
TRANSFORMERS - OH 1P - 3 KVA	3	6349.839828	15	423.3226552	15	423.32266	3.00	1,193.690	1639.521594	3.87	11.61895
TRANSFORMERS - OH 1P - 3 KVA	3	37097.07103	67	553.6876274	67	553.68763	3.00	1,193.690	4532.128556	8.19	24.556058
TRANSFORMERS - OH 1P - 3 KVA	3	32797.73341	57	575.3988318	57	575.39883	3.00	1,193.690	4344.165915	7.55	22.649503

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^.5	n^.5	xn^.5
TRANSFORMERS - OH 1P - 3 KVA	3	10407.96578	19	547.787628	19	547.78767	3.00	1,193.690	2387.751108	4.36	13.076697
TRANSFORMERS - OH 1P - 3 KVA	3	108121.6786	216	500.5633269	216	500.56333	3.00	1,193.690	7356.74841	14.70	44.090815
TRANSFORMERS - OH 1P - 3 KVA	3	30539.24901	64	477.1757658	64	477.17577	3.00	1,193.690	3817.406126	8.00	24
TRANSFORMERS - OH 1P - 3 KVA	3	72514.91592	131	553.5489765	131	553.54898	3.00	1,193.690	6335.657621	11.45	34.336569
TRANSFORMERS - OH 1P - 3 KVA	3	63342.12175	112	565.5546585	112	565.55466	3.00	1,193.690	5985.267916	10.58	31.749016
TRANSFORMERS - OH 1P - 3 KVA	3	15765.09955	24	656.8791477	24	656.87915	3.00	1,193.690	3218.037469	4.90	14.696938
TRANSFORMERS - OH 1P - 3 KVA	3	4777.026216	9	530.7806907	9	530.78069	3.00	1,193.690	1592.342072	3.00	9
TRANSFORMERS - OH 1P - 3 KVA	3	5372.031892	10	537.2031892	10	537.20319	3.00	1,193.690	1698.785644	3.16	9.486833
TRANSFORMERS - OH 1P - 3 KVA	3	3789.585652	7	541.3693789	7	541.36938	3.00	1,193.690	1432.328744	2.65	7.9372539
TRANSFORMERS - OH 1P - 3 KVA	3	3935.709407	7	562.244201	7	562.24420	3.00	1,193.690	1487.558332	2.65	7.9372539
TRANSFORMERS - OH 1P - 3 KVA	3	667.5483495	3	222.5161165	3	222.51612	3.00	1,193.690	385.4092193	1.73	5.1961524
TRANSFORMERS - OH 1P - 3 KVA	3	702.2876147	1	702.2876147	1	702.28761	3.00	1,193.690	702.2876147	1.00	3
TRANSFORMERS - OH 1P - 333 KVA	333	12300.01212	1	12300.01212	1	12,300.01212	333.00	8,657.362	12300.01212	1.00	333
TRANSFORMERS - OH 1P - 333 KVA	333	169429.9649	16	10589.3728	16	10,589.37280	333.00	8,657.362	42357.49121	4.00	1332
TRANSFORMERS - OH 1P - 333 KVA	333	65375.1318	6	10895.8553	6	10,895.85530	333.00	8,657.362	26689.2858	2.45	815.68008
TRANSFORMERS - OH 1P - 333 KVA	333	62891.0772	6	10481.8462	6	10,481.84620	333.00	8,657.362	25675.17475	2.45	815.68008
TRANSFORMERS - OH 1P - 333 KVA	333	12829.67436	1	12829.67436	1	12,829.67436	333.00	8,657.362	12829.67436	1.00	333
TRANSFORMERS - OH 1P - 333 KVA	333	139684.9282	10	13968.49282	10	13,968.49282	333.00	8,657.362	44172.25279	3.16	1053.0385
TRANSFORMERS - OH 1P - 333 KVA	333	77121.4161	7	11017.34516	7	11,017.34516	333.00	8,657.362	29149.15539	2.65	881.03519
TRANSFORMERS - OH 1P - 333 KVA	333	54867.55624	5	10973.51125	5	10,973.51125	333.00	8,657.362	24537.5171	2.24	744.61064
TRANSFORMERS - OH 1P - 333 KVA	333	73293.08594	7	10470.44085	7	10,470.44085	333.00	8,657.362	27702.1826	2.65	881.03519
TRANSFORMERS - OH 1P - 333 KVA	333	80547.4962	9	8949.7218	9	8,949.72180	333.00	8,657.362	26849.1654	3.00	999
TRANSFORMERS - OH 1P - 333 KVA	333	16425.91873	2	8212.959364	2	8,212.95936	333.00	8,657.362	11614.87852	1.41	470.93312
TRANSFORMERS - OH 1P - 333 KVA	333	10181.23325	1	10181.23325	1	10,181.23325	333.00	8,657.362	10181.23325	1.00	333
TRANSFORMERS - OH 1P - 333 KVA	333	31157.35665	4	7789.339163	4	7,789.33916	333.00	8,657.362	15578.67833	2.00	666
TRANSFORMERS - OH 1P - 333 KVA	333	17872.99657	2	8936.498286	2	8,936.49829	333.00	8,657.362	12638.11708	1.41	470.93312
TRANSFORMERS - OH 1P - 333 KVA	333	16420.52278	2	8210.261392	2	8,210.26139	333.00	8,657.362	11611.06301	1.41	470.93312
TRANSFORMERS - OH 1P - 333 KVA	333	77291.88159	8	9661.485198	8	9,661.48520	333.00	8,657.362	27326.8068	2.83	941.86623
TRANSFORMERS - OH 1P - 333 KVA	333	12822.70178	1	12822.70178	1	12,822.70178	333.00	8,657.362	12822.70178	1.00	333
TRANSFORMERS - OH 1P - 333 KVA	333	28810.89789	3	9603.632632	3	9,603.63263	333.00	8,657.362	16633.97966	1.73	576.77292
TRANSFORMERS - OH 1P - 333 KVA	333	28610.76077	3	9536.920258	3	9,536.92026	333.00	8,657.362	16518.43043	1.73	576.77292
TRANSFORMERS - OH 1P - 333 KVA	333	27250.12467	3	9083.374889	3	9,083.37489	333.00	8,657.362	15732.86681	1.73	576.77292
TRANSFORMERS - OH 1P - 333 KVA	333	40152.922	4	10038.2305	4	10,038.23050	333.00	8,657.362	20076.461	2.00	666
TRANSFORMERS - OH 1P - 333 KVA	333	42534.71607	4	10633.67902	4	10,633.67902	333.00	8,657.362	21267.35804	2.00	666
TRANSFORMERS - OH 1P - 333 KVA	333	10763.7955	1	10763.7955	1	10,763.79550	333.00	8,657.362	10763.7955	1.00	333
TRANSFORMERS - OH 1P - 333 KVA	333	1144.496035	2	572.2480176	2	572.24802	333.00	8,657.362	809.2809076	1.41	470.93312
TRANSFORMERS - OH 1P - 333 KVA	333	37105.31199	4	9276.327998	4	9,276.32800	333.00	8,657.362	18552.656	2.00	666
TRANSFORMERS - OH 1P - 333 KVA	333	26018.69726	3	8672.899087	3	8,672.89909	333.00	8,657.362	15021.90187	1.73	576.77292
TRANSFORMERS - OH 1P - 333 KVA	333	70983.52685	3	23661.17562	3	23,661.17562	333.00	8,657.362	40982.35834	1.73	576.77292
TRANSFORMERS - OH 1P - 333 KVA	333	81485.05874	11	7407.732612	11	7,407.73261	333.00	8,657.362	24568.66962	3.32	1104.4361

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 333 KVA	333	13152.49974	1	13152.49974	1	13,152.49974	333.00	8,657.362	13152.49974	1.00	333
TRANSFORMERS - OH 1P - 333 KVA	333	3326.842202	2	1663.421101	2	1,663.42110	333.00	8,657.362	2352.432681	1.41	470.93312
TRANSFORMERS - OH 1P - 333 KVA	333	37382.11748	4	9345.529371	4	9,345.52937	333.00	8,657.362	18691.05874	2.00	666
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	53872.65364	22	2448.756983	22	2,448.75698	37.50	1,973.983	11485.68835	4.69	175.89059
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	278488.6042	121	2301.558712	121	2,301.55871	37.50	1,973.983	25317.14584	11.00	412.5
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	265037.909	115	2304.67747	115	2,304.67747	37.50	1,973.983	24714.91245	10.72	402.1427
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	31070.02863	14	2219.287759	14	2,219.28776	37.50	1,973.983	8303.814438	3.74	140.31215
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	438067.3713	194	2258.079233	194	2,258.07923	37.50	1,973.983	31451.40432	13.93	522.31456
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	296415.05	126	2352.500397	126	2,352.50040	37.50	1,973.983	26406.75146	11.22	420.93646
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	345562.3153	157	2201.033856	157	2,201.03386	37.50	1,973.983	27578.87516	12.53	469.87365
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	631437.3033	279	2263.216141	279	2,263.21614	37.50	1,973.983	37803.16252	16.70	626.37349
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	864832.8078	392	2206.206142	392	2,206.20614	37.50	1,973.983	43680.65307	19.80	742.46212
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1148108.18	532	2158.098083	532	2,158.09808	37.50	1,973.983	49776.80244	23.07	864.94219
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1358094.155	659	2060.840902	659	2,060.84090	37.50	1,973.983	52903.83713	25.67	962.66232
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	2023764.191	889	2276.450158	889	2,276.45016	37.50	1,973.983	67874.87247	29.82	1118.1039
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	2506400.057	1,238	2024.555781	1,238	2,024.55578	37.50	1,973.983	71234.449	35.19	1319.4459
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	884927.9592	451	1962.146251	451	1,962.14625	37.50	1,973.983	41669.63016	21.24	796.37852
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	938403.3723	468	2005.135411	468	2,005.13541	37.50	1,973.983	43377.71123	21.63	811.24904
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	2076619.701	1,033	2010.280446	1,033	2,010.28045	37.50	1,973.983	64611.05152	32.14	1205.2619
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1708837.485	868	1968.70678	868	1,968.70678	37.50	1,973.983	58001.72362	29.46	1104.819
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1618931.062	903	1792.83617	903	1,792.83617	37.50	1,973.983	53874.65234	30.05	1126.8734
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	991866.0127	502	1975.828711	502	1,975.82871	37.50	1,973.983	44269.14665	22.41	840.20087
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	795078.648	380	2092.312231	380	2,092.31223	37.50	1,973.983	40786.67405	19.49	731.00958
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1265652.302	568	2228.261095	568	2,228.26110	37.50	1,973.983	53105.5909	23.83	893.72815
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	964631.9849	428	2253.813049	428	2,253.81305	37.50	1,973.983	46627.24692	20.69	775.80603
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	702218.074	337	2083.733157	337	2,083.73316	37.50	1,973.983	38252.25594	18.36	688.40849
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1110409.873	522	2127.221978	522	2,127.22198	37.50	1,973.983	48601.31979	22.85	856.77447
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1098108.539	656	1673.945944	656	1,673.94594	37.50	1,973.983	42873.93537	25.61	960.46864
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1438936.343	871	1652.050911	871	1,652.05091	37.50	1,973.983	48756.49799	29.51	1106.7266
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1523521.461	784	1943.267169	784	1,943.26717	37.50	1,973.983	54411.48074	28.00	1050
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1250305.118	677	1846.831785	677	1,846.83178	37.50	1,973.983	48053.12927	26.02	975.72089
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1055005.154	596	1770.142876	596	1,770.14288	37.50	1,973.983	43214.69493	24.41	915.49167
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	955239.257	532	1795.562513	532	1,795.56251	37.50	1,973.983	41414.87415	23.07	864.94219
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	975046.4918	535	1822.516807	535	1,822.51681	37.50	1,973.983	42154.93588	23.13	867.37751
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1308064.519	682	1917.983165	682	1,917.98317	37.50	1,973.983	50088.37915	26.12	979.31736
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1447857.395	776	1865.795612	776	1,865.79561	37.50	1,973.983	51975.05146	27.86	1044.6291
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1572564.094	831	1892.375564	831	1,892.37556	37.50	1,973.983	54551.64401	28.83	1081.0151
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1699343.541	913	1861.274415	913	1,861.27441	37.50	1,973.983	56240.06271	30.22	1133.0959
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1444024.367	734	1967.33565	734	1,967.33565	37.50	1,973.983	53299.91197	27.09	1015.9663
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1452660.898	721	2014.786266	721	2,014.78627	37.50	1,973.983	54099.9189	26.85	1006.9291

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1635438.353	842	1942.325835	842	1,942.32583	37.50	1,973.983	56360.92763	29.02	1088.1464
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	3107162.171	1,008	3082.502154	1,008	3,082.50215	37.50	1,973.983	97866.40939	31.75	1190.5881
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	696625.3661	1,364	510.7224092	1,364	510.72241	37.50	1,973.983	18862.1893	36.93	1384.9639
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1130615.865	810	1395.822056	810	1,395.82206	37.50	1,973.983	39725.79215	28.46	1067.2687
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1597607.584	803	1989.548672	803	1,989.54867	37.50	1,973.983	56378.34732	28.34	1062.647
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1406412.602	725	1939.879451	725	1,939.87945	37.50	1,973.983	52232.85275	26.93	1009.7184
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1225061.322	788	1554.646348	788	1,554.64635	37.50	1,973.983	43641.00262	28.07	1052.6752
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	280966.1316	600	468.2768859	600	468.27689	37.50	1,973.983	11470.39429	24.49	918.55865
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	886847.6276	684	1296.560859	684	1,296.56086	37.50	1,973.983	33909.46655	26.15	980.75226
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	9110.862996	2	4555.431498	2	4,555.43150	37.50	1,973.983	6442.353007	1.41	53.033009
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	1573384.048	196	8027.469633	196	8,027.46963	37.50	1,973.983	112384.5749	14.00	525
TRANSFORMERS - OH 1P - 5 KVA	5	3914.915172	5	782.9830345	5	782.98303	5.00	1,238.925	1750.80329	2.24	11.18034
TRANSFORMERS - OH 1P - 5 KVA	5	151061.2394	223	677.4046609	223	677.40466	5.00	1,238.925	10115.8088	14.93	74.665923
TRANSFORMERS - OH 1P - 5 KVA	5	54289.39024	81	670.2393857	81	670.23939	5.00	1,238.925	6032.154472	9.00	45
TRANSFORMERS - OH 1P - 5 KVA	5	82530.17133	124	665.5658978	124	665.56590	5.00	1,238.925	7411.428174	11.14	55.677644
TRANSFORMERS - OH 1P - 5 KVA	5	119821.2421	176	680.8025118	176	680.80251	5.00	1,238.925	9031.865951	13.27	66.332496
TRANSFORMERS - OH 1P - 5 KVA	5	148742.4498	228	652.3791657	228	652.37917	5.00	1,238.925	9850.70938	15.10	75.498344
TRANSFORMERS - OH 1P - 5 KVA	5	47354.01553	70	676.4859362	70	676.48594	5.00	1,238.925	5659.887413	8.37	41.833001
TRANSFORMERS - OH 1P - 5 KVA	5	255635.409	354	722.1339238	354	722.13392	5.00	1,238.925	13586.8687	18.81	94.074439
TRANSFORMERS - OH 1P - 5 KVA	5	69842.26882	70	997.7466974	70	997.74670	5.00	1,238.925	8347.747783	8.37	41.833001
TRANSFORMERS - OH 1P - 5 KVA	5	82316.63324	97	848.625085	97	848.62508	5.00	1,238.925	8357.987789	9.85	49.244289
TRANSFORMERS - OH 1P - 5 KVA	5	283037.7027	365	775.4457608	365	775.44576	5.00	1,238.925	14814.87046	19.10	95.524866
TRANSFORMERS - OH 1P - 5 KVA	5	97226.09139	129	753.6906309	129	753.69063	5.00	1,238.925	8560.280028	11.36	56.789083
TRANSFORMERS - OH 1P - 5 KVA	5	75089.28221	104	722.012329	104	722.01233	5.00	1,238.925	7363.109909	10.20	50.990195
TRANSFORMERS - OH 1P - 5 KVA	5	215388.7431	304	708.5156024	304	708.51560	5.00	1,238.925	12353.39164	17.44	87.177979
TRANSFORMERS - OH 1P - 5 KVA	5	124145.3087	176	705.3710721	176	705.37107	5.00	1,238.925	9357.804736	13.27	66.332496
TRANSFORMERS - OH 1P - 5 KVA	5	88966.42018	143	622.1427985	143	622.14280	5.00	1,238.925	7439.745803	11.96	59.791304
TRANSFORMERS - OH 1P - 5 KVA	5	187419.109	285	657.6109087	285	657.61091	5.00	1,238.925	11101.74989	16.88	84.409715
TRANSFORMERS - OH 1P - 5 KVA	5	242358.84	306	792.0223529	306	792.02235	5.00	1,238.925	13854.73272	17.49	87.464278
TRANSFORMERS - OH 1P - 5 KVA	5	270767.4681	374	723.9771873	374	723.97719	5.00	1,238.925	14001.05246	19.34	96.695398
TRANSFORMERS - OH 1P - 5 KVA	5	210525.7687	284	741.287918	284	741.28792	5.00	1,238.925	12492.40604	16.85	84.261498
TRANSFORMERS - OH 1P - 5 KVA	5	289321.638	413	700.5366538	413	700.53665	5.00	1,238.925	14236.5871	20.32	101.61201
TRANSFORMERS - OH 1P - 5 KVA	5	239437.6719	337	710.4975427	337	710.49754	5.00	1,238.925	13043.00109	18.36	91.787799
TRANSFORMERS - OH 1P - 5 KVA	5	431337.7103	590	731.0808649	590	731.08086	5.00	1,238.925	17757.89251	24.29	121.44958
TRANSFORMERS - OH 1P - 5 KVA	5	262615.3142	368	713.6285711	368	713.62857	5.00	1,238.925	13689.76959	19.18	95.91663
TRANSFORMERS - OH 1P - 5 KVA	5	228181.2882	321	710.8451346	321	710.84513	5.00	1,238.925	12735.83757	17.92	89.582364
TRANSFORMERS - OH 1P - 5 KVA	5	52775.7693	77	685.3996013	77	685.39960	5.00	1,238.925	6014.357093	8.77	43.874822
TRANSFORMERS - OH 1P - 5 KVA	5	447.8925888	4	111.9731472	4	111.97315	5.00	1,238.925	223.9462944	2.00	10
TRANSFORMERS - OH 1P - 50 KVA	50	13040.52684	5	2608.105368	5	2,608.10537	50.00	2,256.698	5831.900896	2.24	111.8034
TRANSFORMERS - OH 1P - 50 KVA	50	98090.62554	35	2802.589301	35	2,802.58930	50.00	2,256.698	16580.3419	5.92	295.80399

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 50 KVA	50	57204.88569	21	2724.042176	21	2,724.04218	50.00	2,256.698	12483.12947	4.58	229.12878
TRANSFORMERS - OH 1P - 50 KVA	50	345514.4613	133	2597.853092	133	2,597.85309	50.00	2,256.698	29959.9034	11.53	576.62813
TRANSFORMERS - OH 1P - 50 KVA	50	255067.4358	95	2684.920377	95	2,684.92038	50.00	2,256.698	26169.36675	9.75	487.33972
TRANSFORMERS - OH 1P - 50 KVA	50	374237.8437	153	2445.998978	153	2,445.99898	50.00	2,256.698	30255.33644	12.37	618.46584
TRANSFORMERS - OH 1P - 50 KVA	50	419173.0263	162	2587.487816	162	2,587.48782	50.00	2,256.698	32933.34326	12.73	636.3961
TRANSFORMERS - OH 1P - 50 KVA	50	454745.5945	174	2613.480428	174	2,613.48043	50.00	2,256.698	34474.17456	13.19	659.5453
TRANSFORMERS - OH 1P - 50 KVA	50	373052.4402	146	2555.1537	146	2,555.15370	50.00	2,256.698	30874.03963	12.08	604.1523
TRANSFORMERS - OH 1P - 50 KVA	50	608953.9188	238	2558.629911	238	2,558.62991	50.00	2,256.698	39472.61976	15.43	771.36243
TRANSFORMERS - OH 1P - 50 KVA	50	908780.9415	352	2581.764038	352	2,581.76404	50.00	2,256.698	48438.18693	18.76	938.08315
TRANSFORMERS - OH 1P - 50 KVA	50	1025917.764	414	2478.062233	414	2,478.06223	50.00	2,256.698	50421.10734	20.35	1017.3495
TRANSFORMERS - OH 1P - 50 KVA	50	881038.3255	373	2362.033044	373	2,362.03304	50.00	2,256.698	45618.43529	19.31	965.6604
TRANSFORMERS - OH 1P - 50 KVA	50	1961032.549	756	2593.958398	756	2,593.95840	50.00	2,256.698	71322.06425	27.50	1374.7727
TRANSFORMERS - OH 1P - 50 KVA	50	1454276.944	625	2326.843111	625	2,326.84311	50.00	2,256.698	58171.07777	25.00	1250
TRANSFORMERS - OH 1P - 50 KVA	50	643882.5798	283	2275.203462	283	2,275.20346	50.00	2,256.698	38274.84651	16.82	841.13019
TRANSFORMERS - OH 1P - 50 KVA	50	694137.2205	297	2337.162359	297	2,337.16236	50.00	2,256.698	40277.92675	17.23	861.6844
TRANSFORMERS - OH 1P - 50 KVA	50	1695807.521	741	2288.539165	741	2,288.53916	50.00	2,256.698	62297.0459	27.22	1361.0658
TRANSFORMERS - OH 1P - 50 KVA	50	1252317.537	537	2332.062452	537	2,332.06245	50.00	2,256.698	54041.49058	23.17	1158.663
TRANSFORMERS - OH 1P - 50 KVA	50	1304244.746	597	2184.664566	597	2,184.66457	50.00	2,256.698	53379.18398	24.43	1221.6792
TRANSFORMERS - OH 1P - 50 KVA	50	635063.3925	280	2268.083545	280	2,268.08354	50.00	2,256.698	37952.29678	16.73	836.66003
TRANSFORMERS - OH 1P - 50 KVA	50	589938.6627	235	2510.377288	235	2,510.37729	50.00	2,256.698	38483.3551	15.33	766.48549
TRANSFORMERS - OH 1P - 50 KVA	50	820857.835	313	2622.548994	313	2,622.54899	50.00	2,256.698	46397.62806	17.69	884.5903
TRANSFORMERS - OH 1P - 50 KVA	50	555681.305	207	2684.450749	207	2,684.45075	50.00	2,256.698	38622.52057	14.39	719.37473
TRANSFORMERS - OH 1P - 50 KVA	50	242367.7133	105	2308.263936	105	2,308.26394	50.00	2,256.698	23652.66691	10.25	512.34754
TRANSFORMERS - OH 1P - 50 KVA	50	787501.287	278	2832.738442	278	2,832.73844	50.00	2,256.698	47231.18852	16.67	833.6666
TRANSFORMERS - OH 1P - 50 KVA	50	794977.865	409	1943.711161	409	1,943.71116	50.00	2,256.698	39309.12552	20.22	1011.1874
TRANSFORMERS - OH 1P - 50 KVA	50	911859.0599	446	2044.52704	446	2,044.52704	50.00	2,256.698	43177.7779	21.12	1055.9356
TRANSFORMERS - OH 1P - 50 KVA	50	1246437.413	560	2225.781094	560	2,225.78109	50.00	2,256.698	52671.59412	23.66	1183.216
TRANSFORMERS - OH 1P - 50 KVA	50	896874.7185	417	2150.778701	417	2,150.77870	50.00	2,256.698	43920.14392	20.42	1021.0289
TRANSFORMERS - OH 1P - 50 KVA	50	706933.4333	322	2195.445445	322	2,195.44544	50.00	2,256.698	39395.86001	17.94	897.21792
TRANSFORMERS - OH 1P - 50 KVA	50	448239.7054	212	2114.338233	212	2,114.33823	50.00	2,256.698	30785.22936	14.56	728.01099
TRANSFORMERS - OH 1P - 50 KVA	50	634462.6737	304	2087.048269	304	2,087.04827	50.00	2,256.698	36388.92997	17.44	871.77979
TRANSFORMERS - OH 1P - 50 KVA	50	780872.1345	352	2218.386746	352	2,218.38675	50.00	2,256.698	41620.62462	18.76	938.08315
TRANSFORMERS - OH 1P - 50 KVA	50	912036.398	455	2004.4756	455	2,004.47560	50.00	2,256.698	42756.92583	21.33	1066.5365
TRANSFORMERS - OH 1P - 50 KVA	50	805246.7747	380	2119.07046	380	2,119.07046	50.00	2,256.698	41308.28794	19.49	974.67943
TRANSFORMERS - OH 1P - 50 KVA	50	924273.8032	439	2105.407297	439	2,105.40730	50.00	2,256.698	44113.18181	20.95	1047.6163
TRANSFORMERS - OH 1P - 50 KVA	50	810990.6995	359	2259.027018	359	2,259.02702	50.00	2,256.698	42802.45205	18.95	947.36477
TRANSFORMERS - OH 1P - 50 KVA	50	734468.5106	309	2376.920746	309	2,376.92075	50.00	2,256.698	41782.45374	17.58	878.91979
TRANSFORMERS - OH 1P - 50 KVA	50	959569.7093	471	2037.302992	471	2,037.30299	50.00	2,256.698	44214.6383	21.70	1085.1267
TRANSFORMERS - OH 1P - 50 KVA	50	863510.9508	463	1865.034451	463	1,865.03445	50.00	2,256.698	40130.75718	21.52	1075.8717
TRANSFORMERS - OH 1P - 50 KVA	50	649541.8433	785	827.4418386	785	827.44184	50.00	2,256.698	23183.14252	28.02	1400.8926

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 50 KVA	50	729842.939	415	1758.657684	415	1,758.65768	50.00	2,256.698	35826.58082	20.37	1018.5774
TRANSFORMERS - OH 1P - 50 KVA	50	1131846.367	474	2387.861535	474	2,387.86153	50.00	2,256.698	51987.42544	21.77	1088.5771
TRANSFORMERS - OH 1P - 50 KVA	50	964042.7222	400	2410.106805	400	2,410.10681	50.00	2,256.698	48202.13611	20.00	1000
TRANSFORMERS - OH 1P - 50 KVA	50	947517.1991	524	1808.23893	524	1,808.23893	50.00	2,256.698	41392.48103	22.89	1144.5523
TRANSFORMERS - OH 1P - 50 KVA	50	247194.1116	388	637.0982258	388	637.09823	50.00	2,256.698	12549.37966	19.70	984.88578
TRANSFORMERS - OH 1P - 50 KVA	50	4400.049264	2	2200.024632	2	2,200.02463	50.00	2,256.698	3111.304672	1.41	70.710678
TRANSFORMERS - OH 1P - 50 KVA	50	4290.82097	1	4290.82097	1	4,290.82097	50.00	2,256.698	4290.82097	1.00	50
TRANSFORMERS - OH 1P - 50 KVA	50	719447.8029	449	1602.333637	449	1,602.33364	50.00	2,256.698	33952.84104	21.19	1059.481
TRANSFORMERS - OH 1P - 50 KVA	50	825.786384	1	825.786384	1	825.78638	50.00	2,256.698	825.786384	1.00	50
TRANSFORMERS - OH 1P - 50 KVA	50	917022.7523	91	10077.1731	91	10,077.17310	50.00	2,256.698	96130.10462	9.54	476.9696
TRANSFORMERS - OH 1P - 500 KVA	500	79001.80074	7	11285.97153	7	11,285.97153	500.00	12,434.433	29859.87398	2.65	1322.8757
TRANSFORMERS - OH 1P - 500 KVA	500	70617.56969	5	14123.51394	5	14,123.51394	500.00	12,434.433	31581.13725	2.24	1118.034
TRANSFORMERS - OH 1P - 500 KVA	500	42299.1103	3	14099.70343	3	14,099.70343	500.00	12,434.433	24421.40272	1.73	866.0254
TRANSFORMERS - OH 1P - 500 KVA	500	215182.4514	15	14345.49676	15	14,345.49676	500.00	12,434.433	55559.87004	3.87	1936.4917
TRANSFORMERS - OH 1P - 500 KVA	500	183283.2573	12	15273.60478	12	15,273.60478	500.00	12,434.433	52909.31898	3.46	1732.0508
TRANSFORMERS - OH 1P - 500 KVA	500	12939.5303	1	12939.5303	1	12,939.53030	500.00	12,434.433	12939.5303	1.00	500
TRANSFORMERS - OH 1P - 500 KVA	500	165606.9873	12	13800.58228	12	13,800.58228	500.00	12,434.433	47806.61935	3.46	1732.0508
TRANSFORMERS - OH 1P - 500 KVA	500	72357.6955	5	14471.5391	5	14,471.53910	500.00	12,434.433	32359.34517	2.24	1118.034
TRANSFORMERS - OH 1P - 500 KVA	500	133318.842	10	13331.8842	10	13,331.88420	500.00	12,434.433	42159.11957	3.16	1581.1388
TRANSFORMERS - OH 1P - 500 KVA	500	14629.36276	1	14629.36276	1	14,629.36276	500.00	12,434.433	14629.36276	1.00	500
TRANSFORMERS - OH 1P - 500 KVA	500	407418.8166	37	11011.31937	37	11,011.31937	500.00	12,434.433	66979.24086	6.08	3041.3813
TRANSFORMERS - OH 1P - 500 KVA	500	92562.26172	7	13223.18025	7	13,223.18025	500.00	12,434.433	34985.24647	2.65	1322.8757
TRANSFORMERS - OH 1P - 500 KVA	500	38531.48406	3	12843.82802	3	12,843.82802	500.00	12,434.433	22246.1627	1.73	866.0254
TRANSFORMERS - OH 1P - 500 KVA	500	25715.23558	2	12857.61779	2	12,857.61779	500.00	12,434.433	18183.41746	1.41	707.10678
TRANSFORMERS - OH 1P - 500 KVA	500	33538.50201	2	16769.251	2	16,769.25100	500.00	12,434.433	23715.3022	1.41	707.10678
TRANSFORMERS - OH 1P - 500 KVA	500	77227.63214	8	9653.454018	8	9,653.45402	500.00	12,434.433	27304.09119	2.83	1414.2136
TRANSFORMERS - OH 1P - 500 KVA	500	270173.7857	21	12865.41837	21	12,865.41837	500.00	12,434.433	58956.75352	4.58	2291.2878
TRANSFORMERS - OH 1P - 500 KVA	500	12363.41179	1	12363.41179	1	12,363.41179	500.00	12,434.433	12363.41179	1.00	500
TRANSFORMERS - OH 1P - 500 KVA	500	58676.36118	5	11735.27224	5	11,735.27224	500.00	12,434.433	26240.86646	2.24	1118.034
TRANSFORMERS - OH 1P - 500 KVA	500	263842.3317	20	13192.11659	20	13,192.11659	500.00	12,434.433	58996.9389	4.47	2236.068
TRANSFORMERS - OH 1P - 500 KVA	500	133916.6246	8	16739.57807	8	16,739.57807	500.00	12,434.433	47346.67668	2.83	1414.2136
TRANSFORMERS - OH 1P - 500 KVA	500	119887.935	9	13320.88167	9	13,320.88167	500.00	12,434.433	39962.645	3.00	1500
TRANSFORMERS - OH 1P - 500 KVA	500	40702.84168	3	13567.61389	3	13,567.61389	500.00	12,434.433	23499.7966	1.73	866.0254
TRANSFORMERS - OH 1P - 500 KVA	500	40145.12897	3	13381.70966	3	13,381.70966	500.00	12,434.433	23177.80102	1.73	866.0254
TRANSFORMERS - OH 1P - 500 KVA	500	42892.36187	9	4765.817985	9	4,765.81799	500.00	12,434.433	14297.45396	3.00	1500
TRANSFORMERS - OH 1P - 500 KVA	500	54516.0252	4	13629.0063	4	13,629.00630	500.00	12,434.433	27258.0126	2.00	1000
TRANSFORMERS - OH 1P - 500 KVA	500	15285.37879	1	15285.37879	1	15,285.37879	500.00	12,434.433	15285.37879	1.00	500
TRANSFORMERS - OH 1P - 500 KVA	500	59145.00677	4	14786.25169	4	14,786.25169	500.00	12,434.433	29572.50339	2.00	1000
TRANSFORMERS - OH 1P - 500 KVA	500	317.6343172	1	317.6343172	1	317.63432	500.00	12,434.433	317.6343172	1.00	500
TRANSFORMERS - OH 1P - 500 KVA	500	174814.1836	4	43703.5459	4	43,703.54590	500.00	12,434.433	87407.0918	2.00	1000

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^.5	n^.5	xn^.5
TRANSFORMERS - OH 1P - 500 KVA	500	21631.05075	4	5407.762687	4	5,407.76269	500.00	12,434.433	10815.52537	2.00	1000
TRANSFORMERS - OH 1P - 500 KVA	500	56835.3312	2	28417.6656	2	28,417.66560	500.00	12,434.433	40188.6481	1.41	707.10678
TRANSFORMERS - OH 1P - 500 KVA	500	73928.05138	4	18482.01284	4	18,482.01284	500.00	12,434.433	36964.02569	2.00	1000
TRANSFORMERS - OH 1P - 500 KVA	500	44620.03043	4	11155.00761	4	11,155.00761	500.00	12,434.433	22310.01522	2.00	1000
TRANSFORMERS - OH 1P - 500 KVA	500	46758.62833	8	5844.828541	8	5,844.82854	500.00	12,434.433	16531.67158	2.83	1414.2136
TRANSFORMERS - OH 1P - 500 KVA	500	24881.64778	2	12440.82389	2	12,440.82389	500.00	12,434.433	17593.98187	1.41	707.10678
TRANSFORMERS - OH 1P - 667 KVA	667	73194.23053	3	24398.07684	3	24,398.07684	667.00	16,211.503	42258.7087	1.73	1155.2779
TRANSFORMERS - OH 1P - 667 KVA	667	76567.73818	3	25522.57939	3	25,522.57939	667.00	16,211.503	44206.40425	1.73	1155.2779
TRANSFORMERS - OH 1P - 667 KVA	667	85267.41208	3	28422.47069	3	28,422.47069	667.00	16,211.503	49229.16332	1.73	1155.2779
TRANSFORMERS - OH 1P - 667 KVA	667	77456.5003	3	25818.83343	3	25,818.83343	667.00	16,211.503	44719.5313	1.73	1155.2779
TRANSFORMERS - OH 1P - 667 KVA	667	73472.4511	3	24490.81703	3	24,490.81703	667.00	16,211.503	42419.33942	1.73	1155.2779
TRANSFORMERS - OH 1P - 667 KVA	667	21455.4335	1	21455.4335	1	21,455.43350	667.00	16,211.503	21455.4335	1.00	667
TRANSFORMERS - OH 1P - 667 KVA	667	15424.42257	1	15424.42257	1	15,424.42257	667.00	16,211.503	15424.42257	1.00	667
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	1092.102097	1	1092.102097	1	1,092.10210	7.50	1,295.468	1092.102097	1.00	7.5
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	5552.950345	5	1110.590069	5	1,110.59007	7.50	1,295.468	2483.354889	2.24	16.77051
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	6342.135231	8	792.7669038	8	792.76690	7.50	1,295.468	2242.283414	2.83	21.213203
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	1261.300879	2	630.6504396	2	630.65044	7.50	1,295.468	891.8744047	1.41	10.606602
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	700.4347826	1	700.4347826	1	700.43478	7.50	1,295.468	700.4347826	1.00	7.5
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	14215.38058	2	7107.690291	2	7,107.69029	7.50	1,295.468	10051.79201	1.41	10.606602
TRANSFORMERS - OH 1P - 75 KVA	75	24390.77553	7	3484.396504	7	3,484.39650	75.00	2,822.128	9218.846618	2.65	198.43135
TRANSFORMERS - OH 1P - 75 KVA	75	95374.17268	25	3814.966907	25	3,814.96691	75.00	2,822.128	19074.83454	5.00	375
TRANSFORMERS - OH 1P - 75 KVA	75	113478.7907	29	3913.061749	29	3,913.06175	75.00	2,822.128	21072.48242	5.39	403.88736
TRANSFORMERS - OH 1P - 75 KVA	75	182583.0376	45	4057.400835	45	4,057.40084	75.00	2,822.128	27217.87224	6.71	503.11529
TRANSFORMERS - OH 1P - 75 KVA	75	145103.6939	40	3627.592347	40	3,627.59235	75.00	2,822.128	22942.90848	6.32	474.34165
TRANSFORMERS - OH 1P - 75 KVA	75	182333.4997	48	3798.614577	48	3,798.61458	75.00	2,822.128	26317.57378	6.93	519.61524
TRANSFORMERS - OH 1P - 75 KVA	75	228652.3955	63	3629.403103	63	3,629.40310	75.00	2,822.128	28807.49405	7.94	595.29404
TRANSFORMERS - OH 1P - 75 KVA	75	179286.0644	49	3658.899273	49	3,658.89927	75.00	2,822.128	25612.29491	7.00	525
TRANSFORMERS - OH 1P - 75 KVA	75	282477.1336	78	3621.501713	78	3,621.50171	75.00	2,822.128	31984.23711	8.83	662.38206
TRANSFORMERS - OH 1P - 75 KVA	75	232308.4418	64	3629.819404	64	3,629.81940	75.00	2,822.128	29038.55523	8.00	600
TRANSFORMERS - OH 1P - 75 KVA	75	355716.0495	99	3593.091409	99	3,593.09141	75.00	2,822.128	35750.80812	9.95	746.24058
TRANSFORMERS - OH 1P - 75 KVA	75	588991.4271	157	3751.537752	157	3,751.53775	75.00	2,822.128	47006.6333	12.53	939.74731
TRANSFORMERS - OH 1P - 75 KVA	75	376193.1701	107	3515.82402	107	3,515.82402	75.00	2,822.128	36367.96645	10.34	775.80603
TRANSFORMERS - OH 1P - 75 KVA	75	350589.2373	106	3307.445635	106	3,307.44563	75.00	2,822.128	34052.23697	10.30	772.17226
TRANSFORMERS - OH 1P - 75 KVA	75	812264.052	227	3578.255736	227	3,578.25574	75.00	2,822.128	53911.85865	15.07	1129.9889
TRANSFORMERS - OH 1P - 75 KVA	75	673662.8543	198	3402.337648	198	3,402.33765	75.00	2,822.128	47875.13437	14.07	1055.3435
TRANSFORMERS - OH 1P - 75 KVA	75	290185.0927	89	3260.506659	89	3,260.50666	75.00	2,822.128	30759.55831	9.43	707.54858
TRANSFORMERS - OH 1P - 75 KVA	75	106525.1308	32	3328.910338	32	3,328.91034	75.00	2,822.128	18831.16059	5.66	424.26407
TRANSFORMERS - OH 1P - 75 KVA	75	986027.4749	301	3275.838787	301	3,275.83879	75.00	2,822.128	56833.67881	17.35	1301.2014
TRANSFORMERS - OH 1P - 75 KVA	75	728420.4058	233	3126.267836	233	3,126.26784	75.00	2,822.128	47720.40744	15.26	1144.8253
TRANSFORMERS - OH 1P - 75 KVA	75	538038.3867	186	2892.679498	186	2,892.67950	75.00	2,822.128	39450.88859	13.64	1022.8636

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 75 KVA	75	346542.2751	110	3150.384319	110	3,150.38432	75.00	2,822.128	33041.50949	10.49	786.60664
TRANSFORMERS - OH 1P - 75 KVA	75	184598.4208	55	3356.334923	55	3,356.33492	75.00	2,822.128	24891.24598	7.42	556.21489
TRANSFORMERS - OH 1P - 75 KVA	75	279069.9587	82	3403.292179	82	3,403.29218	75.00	2,822.128	30818.12142	9.06	679.15389
TRANSFORMERS - OH 1P - 75 KVA	75	541519.3046	145	3734.615894	145	3,734.61589	75.00	2,822.128	44970.7305	12.04	903.11959
TRANSFORMERS - OH 1P - 75 KVA	75	308337.5751	88	3503.836081	88	3,503.83608	75.00	2,822.128	32868.89595	9.38	703.56236
TRANSFORMERS - OH 1P - 75 KVA	75	298646.3656	83	3598.148983	83	3,598.14898	75.00	2,822.128	32780.69732	9.11	683.28252
TRANSFORMERS - OH 1P - 75 KVA	75	462050.4794	267	1730.52614	267	1,730.52614	75.00	2,822.128	28277.03012	16.34	1225.5101
TRANSFORMERS - OH 1P - 75 KVA	75	655501.0116	245	2675.514333	245	2,675.51433	75.00	2,822.128	41878.42347	15.65	1173.9357
TRANSFORMERS - OH 1P - 75 KVA	75	728116.6993	234	3111.609826	234	3,111.60983	75.00	2,822.128	47598.47767	15.30	1147.2794
TRANSFORMERS - OH 1P - 75 KVA	75	571636.3038	187	3056.87863	187	3,056.87863	75.00	2,822.128	41802.18656	13.67	1025.6096
TRANSFORMERS - OH 1P - 75 KVA	75	297547.2932	97	3067.497868	97	3,067.49787	75.00	2,822.128	30211.35031	9.85	738.66434
TRANSFORMERS - OH 1P - 75 KVA	75	267274.9143	86	3107.847841	86	3,107.84784	75.00	2,822.128	28820.99522	9.27	695.52139
TRANSFORMERS - OH 1P - 75 KVA	75	207529.6088	69	3007.67549	69	3,007.67549	75.00	2,822.128	24983.629	8.31	622.99679
TRANSFORMERS - OH 1P - 75 KVA	75	442808.7506	144	3075.060768	144	3,075.06077	75.00	2,822.128	36900.72921	12.00	900
TRANSFORMERS - OH 1P - 75 KVA	75	328973.7134	110	2990.670122	110	2,990.67012	75.00	2,822.128	31366.41286	10.49	786.60664
TRANSFORMERS - OH 1P - 75 KVA	75	452914.3204	149	3039.693426	149	3,039.69343	75.00	2,822.128	37104.18685	12.21	915.49167
TRANSFORMERS - OH 1P - 75 KVA	75	396995.15	123	3227.602846	123	3,227.60285	75.00	2,822.128	35795.84719	11.09	831.79024
TRANSFORMERS - OH 1P - 75 KVA	75	673199.7617	207	3252.172762	207	3,252.17276	75.00	2,822.128	46790.61795	14.39	1079.0621
TRANSFORMERS - OH 1P - 75 KVA	75	316233.3856	97	3260.137996	97	3,260.13800	75.00	2,822.128	32108.63553	9.85	738.66434
TRANSFORMERS - OH 1P - 75 KVA	75	612800.5799	216	2837.039722	216	2,837.03972	75.00	2,822.128	41695.79819	14.70	1102.2704
TRANSFORMERS - OH 1P - 75 KVA	75	178780.8315	153	1168.502166	153	1,168.50217	75.00	2,822.128	14453.57357	12.37	927.69877
TRANSFORMERS - OH 1P - 75 KVA	75	175654.9982	188	934.3350967	188	934.33510	75.00	2,822.128	12810.95741	13.71	1028.3482
TRANSFORMERS - OH 1P - 75 KVA	75	355709.0674	151	2355.689188	151	2,355.68919	75.00	2,822.128	28947.19337	12.29	921.61543
TRANSFORMERS - OH 1P - 75 KVA	75	597705.8175	140	4269.327268	140	4,269.32727	75.00	2,822.128	50515.36148	11.83	887.41197
TRANSFORMERS - OH 1P - 75 KVA	75	344579.8643	112	3076.605931	112	3,076.60593	75.00	2,822.128	32559.7367	10.58	793.72539
TRANSFORMERS - OH 1P - 75 KVA	75	383614.9	146	2627.499315	146	2,627.49932	75.00	2,822.128	31748.19502	12.08	906.22845
TRANSFORMERS - OH 1P - 75 KVA	75	97749.58364	142	688.3773495	142	688.37735	75.00	2,822.128	8202.962837	11.92	893.72815
TRANSFORMERS - OH 1P - 75 KVA	75	346635.1441	154	2250.877559	154	2,250.87756	75.00	2,822.128	27932.65593	12.41	930.72552
TRANSFORMERS - OH 1P - 75 KVA	75	223879.4749	15	14925.29833	15	14,925.29833	75.00	2,822.128	57805.43186	3.87	290.47375
TRANSFORMERS - OH 1P - 833 KVA	833	56491.30515	2	28245.65257	2	28,245.65257	833.00	19,965.957	39945.38495	1.41	1178.0399
TRANSFORMERS - OH 1P - 833 KVA	833	155256.5808	6	25876.0968	6	25,876.09680	833.00	19,965.957	63383.23369	2.45	2040.425
TRANSFORMERS - OH 1P - 833 KVA	833	32005.41267	1	32005.41267	1	32,005.41267	833.00	19,965.957	32005.41267	1.00	833
TRANSFORMERS - OH 1P - 833 KVA	833	25014.93798	1	25014.93798	1	25,014.93798	833.00	19,965.957	25014.93798	1.00	833
TRANSFORMERS - OH 1P - 833 KVA	833	108797.8523	5	21759.57046	5	21,759.57046	833.00	19,965.957	48655.87871	2.24	1862.6446
TRANSFORMERS - OH 1P - 833 KVA	833	25101.30358	1	25101.30358	1	25,101.30358	833.00	19,965.957	25101.30358	1.00	833
TRANSFORMERS - OH 1P - 833 KVA	833	66648.71228	3	22216.23743	3	22,216.23743	833.00	19,965.957	38479.65198	1.73	1442.7983
TRANSFORMERS - OH 1P - 833 KVA	833	246814.8804	7	35259.26864	7	35,259.26864	833.00	19,965.957	93287.25622	2.65	2203.9108
TRANSFORMERS - OH 1P - 833 KVA	833	65336.92828	2	32668.46414	2	32,668.46414	833.00	19,965.957	46200.18505	1.41	1178.0399
TRANSFORMERS - OH 1P - 833 KVA	833	3234.845419	2	1617.422709	2	1,617.42271	833.00	19,965.957	2287.381132	1.41	1178.0399
TRANSFORMERS - OH 1P - 833 KVA	833	41893.42461	1	41893.42461	1	41,893.42461	833.00	19,965.957	41893.42461	1.00	833

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 1P - 10 KVA	10	1952.778125	2	976.3890625	2	976.38906	10.00	1,352.011	1380.822654	1.41	14.142136
TRANSFORMERS - PM 1P - 10 KVA	10	1001.423636	1	1001.423636	1	1,001.42364	10.00	1,352.011	1001.423636	1.00	10
TRANSFORMERS - PM 1P - 10 KVA	10	781.9015596	1	781.9015596	1	781.90156	10.00	1,352.011	781.9015596	1.00	10
TRANSFORMERS - PM 1P - 10 KVA	10	38651.87914	17	2273.63995	17	2,273.63995	10.00	1,352.011	9374.457667	4.12	41.231056
TRANSFORMERS - PM 1P - 10 KVA	10	35307.47005	14	2521.962146	14	2,521.96215	10.00	1,352.011	9436.318294	3.74	37.416574
TRANSFORMERS - PM 1P - 10 KVA	10	19973.49867	10	1997.349867	10	1,997.34987	10.00	1,352.011	6316.174865	3.16	31.622777
TRANSFORMERS - PM 1P - 10 KVA	10	41839.55466	19	2202.081824	19	2,202.08182	10.00	1,352.011	9598.652138	4.36	43.588989
TRANSFORMERS - PM 1P - 10 KVA	10	22768.06438	10	2276.806438	10	2,276.80644	10.00	1,352.011	7199.894137	3.16	31.622777
TRANSFORMERS - PM 1P - 10 KVA	10	23003.37027	11	2091.215479	11	2,091.21548	10.00	1,352.011	6935.7771	3.32	33.166248
TRANSFORMERS - PM 1P - 10 KVA	10	1855.214054	3	618.4046847	3	618.40468	10.00	1,352.011	1071.108334	1.73	17.320508
TRANSFORMERS - PM 1P - 10 KVA	10	31560.76184	14	2254.340132	14	2,254.34013	10.00	1,352.011	8434.968406	3.74	37.416574
TRANSFORMERS - PM 1P - 10 KVA	10	11763.38894	5	2352.677788	5	2,352.67779	10.00	1,352.011	5260.747462	2.24	22.36068
TRANSFORMERS - PM 1P - 10 KVA	10	11104.09983	5	2220.819966	5	2,220.81997	10.00	1,352.011	4965.904409	2.24	22.36068
TRANSFORMERS - PM 1P - 10 KVA	10	36484.25733	18	2026.903185	18	2,026.90319	10.00	1,352.011	8599.421922	4.24	42.426407
TRANSFORMERS - PM 1P - 10 KVA	10	8498.301028	4	2124.575257	4	2,124.57526	10.00	1,352.011	4249.150514	2.00	20
TRANSFORMERS - PM 1P - 10 KVA	10	33294.24747	15	2219.616498	15	2,219.61650	10.00	1,352.011	8596.537731	3.87	38.729833
TRANSFORMERS - PM 1P - 10 KVA	10	43477.09651	36	1207.697125	36	1,207.69713	10.00	1,352.011	7246.182752	6.00	60
TRANSFORMERS - PM 1P - 10 KVA	10	1711.799868	10	171.1799868	10	171.17999	10.00	1,352.011	541.3186481	3.16	31.622777
TRANSFORMERS - PM 1P - 10 KVA	10	12223.98585	6	2037.330975	6	2,037.33097	10.00	1,352.011	4990.421325	2.45	24.494897
TRANSFORMERS - PM 1P - 10 KVA	10	2361.864149	3	787.2880498	3	787.28805	10.00	1,352.011	1363.622902	1.73	17.320508
TRANSFORMERS - PM 1P - 10 KVA	10	5805.633227	2	2902.816614	2	2,902.81661	10.00	1,352.011	4105.202624	1.41	14.142136
TRANSFORMERS - PM 1P - 100 KVA	100	17480.21788	3	5826.739293	3	5,826.73929	100.00	3,387.558	10092.2085	1.73	173.20508
TRANSFORMERS - PM 1P - 100 KVA	100	211780.6638	40	5294.516595	40	5,294.51660	100.00	3,387.558	33485.4631	6.32	632.45553
TRANSFORMERS - PM 1P - 100 KVA	100	226019.5558	53	4264.51992	53	4,264.51992	100.00	3,387.558	31046.17365	7.28	728.01099
TRANSFORMERS - PM 1P - 100 KVA	100	40868.55023	2	20434.27512	2	20,434.27512	100.00	3,387.558	28898.42901	1.41	141.42136
TRANSFORMERS - PM 1P - 100 KVA	100	20853.67366	5	4170.734731	5	4,170.73473	100.00	3,387.558	9326.046375	2.24	223.6068
TRANSFORMERS - PM 1P - 100 KVA	100	277928.4608	59	4710.651878	59	4,710.65188	100.00	3,387.558	36183.20365	7.68	768.11457
TRANSFORMERS - PM 1P - 100 KVA	100	182922.7099	35	5226.363141	35	5,226.36314	100.00	3,387.558	30919.58132	5.92	591.60798
TRANSFORMERS - PM 1P - 100 KVA	100	110657.2509	20	5532.862546	20	5,532.86255	100.00	3,387.558	24743.71353	4.47	447.2136
TRANSFORMERS - PM 1P - 100 KVA	100	23529.68018	6	3921.613364	6	3,921.61336	100.00	3,387.558	9605.951709	2.45	244.94897
TRANSFORMERS - PM 1P - 100 KVA	100	18203.46094	5	3640.692188	5	3,640.69219	100.00	3,387.558	8140.835216	2.24	223.6068
TRANSFORMERS - PM 1P - 100 KVA	100	82149.29549	16	5134.330968	16	5,134.33097	100.00	3,387.558	20537.32387	4.00	400
TRANSFORMERS - PM 1P - 100 KVA	100	117620.4975	26	4523.865287	26	4,523.86529	100.00	3,387.558	23067.27738	5.10	509.90195
TRANSFORMERS - PM 1P - 100 KVA	100	33907.68871	8	4238.461089	8	4,238.46109	100.00	3,387.558	11988.17831	2.83	282.84271
TRANSFORMERS - PM 1P - 100 KVA	100	152324.631	23	6622.810045	23	6,622.81005	100.00	3,387.558	31761.88119	4.80	479.58315
TRANSFORMERS - PM 1P - 100 KVA	100	43930.42486	11	3993.674987	11	3,993.67499	100.00	3,387.558	13245.52147	3.32	331.66248
TRANSFORMERS - PM 1P - 100 KVA	100	37216.16538	8	4652.020673	8	4,652.02067	100.00	3,387.558	13157.90146	2.83	282.84271
TRANSFORMERS - PM 1P - 100 KVA	100	65818.1774	14	4701.298386	14	4,701.29839	100.00	3,387.558	17590.64783	3.74	374.16574
TRANSFORMERS - PM 1P - 100 KVA	100	154447.8944	35	4412.796984	35	4,412.79698	100.00	3,387.558	26106.45902	5.92	591.60798
TRANSFORMERS - PM 1P - 100 KVA	100	8772.620676	2	4386.310338	2	4,386.31034	100.00	3,387.558	6203.179569	1.41	141.42136

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 1P - 100 KVA	100	13342.49513	3	4447.498377	3	4,447.49838	100.00	3,387.558	7703.293156	1.73	173.20508
TRANSFORMERS - PM 1P - 100 KVA	100	134611.5008	29	4641.77589	29	4,641.77589	100.00	3,387.558	24996.72816	5.39	538.51648
TRANSFORMERS - PM 1P - 100 KVA	100	153375.52	37	4145.284325	37	4,145.28433	100.00	3,387.558	25214.78017	6.08	608.27625
TRANSFORMERS - PM 1P - 100 KVA	100	73154.31667	17	4303.195098	17	4,303.19510	100.00	3,387.558	17742.52792	4.12	412.31056
TRANSFORMERS - PM 1P - 100 KVA	100	194199.2003	46	4221.721745	46	4,221.72174	100.00	3,387.558	28633.10997	6.78	678.233
TRANSFORMERS - PM 1P - 100 KVA	100	201281.7527	47	4282.590483	47	4,282.59048	100.00	3,387.558	29359.96115	6.86	685.56546
TRANSFORMERS - PM 1P - 100 KVA	100	280888.0703	66	4255.879853	66	4,255.87985	100.00	3,387.558	34574.93137	8.12	812.40384
TRANSFORMERS - PM 1P - 100 KVA	100	31917.27553	9	3546.363948	9	3,546.36395	100.00	3,387.558	10639.09184	3.00	300
TRANSFORMERS - PM 1P - 100 KVA	100	214749.724	45	4772.216089	45	4,772.21609	100.00	3,387.558	32012.99873	6.71	670.82039
TRANSFORMERS - PM 1P - 100 KVA	100	96124.77423	44	2184.65396	44	2,184.65396	100.00	3,387.558	14491.35496	6.63	663.32496
TRANSFORMERS - PM 1P - 100 KVA	100	144746.4842	98	1477.00494	98	1,477.00494	100.00	3,387.558	14621.60293	9.90	989.94949
TRANSFORMERS - PM 1P - 100 KVA	100	411434.7606	123	3344.998054	123	3,344.99805	100.00	3,387.558	37097.82303	11.09	1109.0537
TRANSFORMERS - PM 1P - 100 KVA	100	364804.0824	19	19200.21486	19	19,200.21486	100.00	3,387.558	83691.79628	4.36	435.88989
TRANSFORMERS - PM 1P - 100 KVA	100	320805.1375	73	4394.590925	73	4,394.59092	100.00	3,387.558	37547.40132	8.54	854.40037
TRANSFORMERS - PM 1P - 100 KVA	100	522324.3348	146	3577.563937	146	3,577.56394	100.00	3,387.558	43227.86952	12.08	1208.3046
TRANSFORMERS - PM 1P - 100 KVA	100	43144.7318	38	1135.387679	38	1,135.38768	100.00	3,387.558	6998.999706	6.16	616.4414
TRANSFORMERS - PM 1P - 100 KVA	100	44812.79389	16	2800.799618	16	2,800.79962	100.00	3,387.558	11203.19847	4.00	400
TRANSFORMERS - PM 1P - 15 KVA	15	36094.8846	15	2406.32564	15	2,406.32564	15.00	1,465.097	9319.659129	3.87	58.09475
TRANSFORMERS - PM 1P - 15 KVA	15	18220.1415	9	2024.460167	9	2,024.46017	15.00	1,465.097	6073.3805	3.00	45
TRANSFORMERS - PM 1P - 15 KVA	15	68626.47327	29	2366.430113	29	2,366.43011	15.00	1,465.097	12743.61616	5.39	80.777472
TRANSFORMERS - PM 1P - 15 KVA	15	74842.61212	38	1969.542424	38	1,969.54242	15.00	1,465.097	12141.0749	6.16	92.46621
TRANSFORMERS - PM 1P - 15 KVA	15	102510.1854	30	3417.00618	30	3,417.00618	15.00	1,465.097	18715.71364	5.48	82.158384
TRANSFORMERS - PM 1P - 15 KVA	15	14050.87596	8	1756.359495	8	1,756.35950	15.00	1,465.097	4967.734838	2.83	42.426407
TRANSFORMERS - PM 1P - 15 KVA	15	46823.21265	27	1734.193061	27	1,734.19306	15.00	1,465.097	9011.131475	5.20	77.942286
TRANSFORMERS - PM 1P - 15 KVA	15	9527.598957	7	1361.085565	7	1,361.08557	15.00	1,465.097	3601.093919	2.65	39.68627
TRANSFORMERS - PM 1P - 15 KVA	15	5370.585818	5	1074.117164	5	1,074.11716	15.00	1,465.097	2401.798994	2.24	33.54102
TRANSFORMERS - PM 1P - 15 KVA	15	81127.13516	45	1802.825226	45	1,802.82523	15.00	1,465.097	12093.71927	6.71	100.62306
TRANSFORMERS - PM 1P - 15 KVA	15	77106.91762	32	2409.591176	32	2,409.59118	15.00	1,465.097	13630.70608	5.66	84.852814
TRANSFORMERS - PM 1P - 15 KVA	15	47565.73852	19	2503.459922	19	2,503.45992	15.00	1,465.097	10912.32881	4.36	65.383484
TRANSFORMERS - PM 1P - 15 KVA	15	38146.92014	16	2384.182509	16	2,384.18251	15.00	1,465.097	9536.730036	4.00	60
TRANSFORMERS - PM 1P - 15 KVA	15	40215.06469	14	2872.504621	14	2,872.50462	15.00	1,465.097	10747.92813	3.74	56.124861
TRANSFORMERS - PM 1P - 15 KVA	15	37849.83708	18	2102.768726	18	2,102.76873	15.00	1,465.097	8921.292154	4.24	63.63961
TRANSFORMERS - PM 1P - 15 KVA	15	55557.02744	26	2136.808748	26	2,136.80875	15.00	1,465.097	10895.6295	5.10	76.485293
TRANSFORMERS - PM 1P - 15 KVA	15	64192.64438	27	2377.505347	27	2,377.50535	15.00	1,465.097	12353.88017	5.20	77.942286
TRANSFORMERS - PM 1P - 15 KVA	15	341976.9008	138	2478.093484	138	2,478.09348	15.00	1,465.097	29111.00702	11.75	176.2101
TRANSFORMERS - PM 1P - 15 KVA	15	44741.37108	20	2237.068554	20	2,237.06855	15.00	1,465.097	10004.47471	4.47	67.082039
TRANSFORMERS - PM 1P - 15 KVA	15	151294.9364	63	2401.506926	63	2,401.50693	15.00	1,465.097	19061.3703	7.94	119.05881
TRANSFORMERS - PM 1P - 15 KVA	15	166218.8112	87	1910.561048	87	1,910.56105	15.00	1,465.097	17820.5271	9.33	139.91069
TRANSFORMERS - PM 1P - 15 KVA	15	181146.8515	63	2875.34685	63	2,875.34685	15.00	1,465.097	22822.35809	7.94	119.05881
TRANSFORMERS - PM 1P - 15 KVA	15	115449.4226	51	2263.714168	51	2,263.71417	15.00	1,465.097	16166.15271	7.14	107.12143

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 1P - 15 KVA	15	197679.5569	91	2172.302823	91	2,172.30282	15.00	1,465.097	20722.44821	9.54	143.09088
TRANSFORMERS - PM 1P - 15 KVA	15	175150.5692	79	2217.095813	79	2,217.09581	15.00	1,465.097	19705.97862	8.89	133.32292
TRANSFORMERS - PM 1P - 15 KVA	15	358801.6691	158	2270.89664	158	2,270.89664	15.00	1,465.097	28544.72814	12.57	188.54708
TRANSFORMERS - PM 1P - 15 KVA	15	248993.8833	112	2223.159672	112	2,223.15967	15.00	1,465.097	23527.71047	10.58	158.74508
TRANSFORMERS - PM 1P - 15 KVA	15	11314.02083	1	11314.02083	1	11,314.02083	15.00	1,465.097	11314.02083	1.00	15
TRANSFORMERS - PM 1P - 15 KVA	15	227446.4732	145	1568.596367	145	1,568.59637	15.00	1,465.097	18888.40151	12.04	180.62392
TRANSFORMERS - PM 1P - 15 KVA	15	394902.1353	203	1945.330716	203	1,945.33072	15.00	1,465.097	27716.6963	14.25	213.7171
TRANSFORMERS - PM 1P - 15 KVA	15	233646.2653	296	789.3454909	296	789.34549	15.00	1,465.097	13580.41332	17.20	258.06976
TRANSFORMERS - PM 1P - 15 KVA	15	171826.2965	136	1263.428651	136	1,263.42865	15.00	1,465.097	14733.98337	11.66	174.92856
TRANSFORMERS - PM 1P - 15 KVA	15	333935.7392	150	2226.238261	150	2,226.23826	15.00	1,465.097	27265.73893	12.25	183.71173
TRANSFORMERS - PM 1P - 15 KVA	15	128201.0044	56	2289.30365	56	2,289.30365	15.00	1,465.097	17131.57983	7.48	112.24972
TRANSFORMERS - PM 1P - 15 KVA	15	450384.2503	221	2037.937784	221	2,037.93778	15.00	1,465.097	30296.12321	14.87	222.99103
TRANSFORMERS - PM 1P - 15 KVA	15	17972.76954	31	579.7667595	31	579.76676	15.00	1,465.097	3228.004702	5.57	83.516465
TRANSFORMERS - PM 1P - 15 KVA	15	148920.3049	92	1618.698966	92	1,618.69897	15.00	1,465.097	15526.01506	9.59	143.87495
TRANSFORMERS - PM 1P - 150 KVA	150	30414.84583	3	10138.28194	3	10,138.28194	150.00	4,518.417	17560.01942	1.73	259.80762
TRANSFORMERS - PM 1P - 150 KVA	150	9540.308438	1	9540.308438	1	9,540.30844	150.00	4,518.417	9540.308438	1.00	150
TRANSFORMERS - PM 1P - 150 KVA	150	91309.49883	8	11413.68735	8	11,413.68735	150.00	4,518.417	32282.78291	2.83	424.26407
TRANSFORMERS - PM 1P - 150 KVA	150	11150.81785	1	11150.81785	1	11,150.81785	150.00	4,518.417	11150.81785	1.00	150
TRANSFORMERS - PM 1P - 167 KVA	167	56896.26653	8	7112.033317	8	7,112.03332	167.00	4,902.909	20115.86795	2.83	472.34733
TRANSFORMERS - PM 1P - 167 KVA	167	44707.31121	7	6386.758745	7	6,386.75874	167.00	4,902.909	16897.77532	2.65	441.84047
TRANSFORMERS - PM 1P - 167 KVA	167	98913.5742	15	6594.23828	15	6,594.23828	167.00	4,902.909	25539.37504	3.87	646.78822
TRANSFORMERS - PM 1P - 167 KVA	167	281901.2538	40	7047.531344	40	7,047.53134	167.00	4,902.909	44572.50186	6.32	1056.2007
TRANSFORMERS - PM 1P - 167 KVA	167	29291.70694	4	7322.926735	4	7,322.92674	167.00	4,902.909	14645.85347	2.00	334
TRANSFORMERS - PM 1P - 167 KVA	167	224760.5352	41	5481.964274	41	5,481.96427	167.00	4,902.909	35101.69831	6.40	1069.3217
TRANSFORMERS - PM 1P - 167 KVA	167	52056.12174	7	7436.58882	7	7,436.58882	167.00	4,902.909	19675.36462	2.65	441.84047
TRANSFORMERS - PM 1P - 167 KVA	167	221809.036	42	5281.167524	42	5,281.16752	167.00	4,902.909	34225.87731	6.48	1082.2837
TRANSFORMERS - PM 1P - 167 KVA	167	125558.1505	25	5022.326022	25	5,022.32602	167.00	4,902.909	25111.63011	5.00	835
TRANSFORMERS - PM 1P - 167 KVA	167	44588.22875	8	5573.528594	8	5,573.52859	167.00	4,902.909	15764.31946	2.83	472.34733
TRANSFORMERS - PM 1P - 167 KVA	167	89995.51718	13	6922.732091	13	6,922.73209	167.00	4,902.909	24960.26552	3.61	602.12706
TRANSFORMERS - PM 1P - 167 KVA	167	165390.63	27	6125.578889	27	6,125.57889	167.00	4,902.909	31829.44158	5.20	867.75745
TRANSFORMERS - PM 1P - 167 KVA	167	173090.7753	27	6410.769455	27	6,410.76946	167.00	4,902.909	33311.33524	5.20	867.75745
TRANSFORMERS - PM 1P - 167 KVA	167	108836.5641	23	4732.024525	23	4,732.02453	167.00	4,902.909	22693.99239	4.80	800.90386
TRANSFORMERS - PM 1P - 167 KVA	167	39664.18783	7	5666.312547	7	5,666.31255	167.00	4,902.909	14991.65385	2.65	441.84047
TRANSFORMERS - PM 1P - 167 KVA	167	15367.08213	3	5122.360711	3	5,122.36071	167.00	4,902.909	8872.189006	1.73	289.25248
TRANSFORMERS - PM 1P - 167 KVA	167	45297.83466	8	5662.229333	8	5,662.22933	167.00	4,902.909	16015.20303	2.83	472.34733
TRANSFORMERS - PM 1P - 167 KVA	167	63414.35452	11	5764.94132	11	5,764.94132	167.00	4,902.909	19120.1473	3.32	553.87634
TRANSFORMERS - PM 1P - 167 KVA	167	64888.88865	11	5898.989878	11	5,898.98988	167.00	4,902.909	19564.73607	3.32	553.87634
TRANSFORMERS - PM 1P - 167 KVA	167	104945.2085	17	6173.24756	17	6,173.24756	167.00	4,902.909	25452.95174	4.12	688.55864
TRANSFORMERS - PM 1P - 167 KVA	167	69266.58451	11	6296.962228	11	6,296.96223	167.00	4,902.909	20884.66103	3.32	553.87634
TRANSFORMERS - PM 1P - 167 KVA	167	77067.93528	13	5928.302714	13	5,928.30271	167.00	4,902.909	21374.79941	3.61	602.12706

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y^n^5	n^5	xn^5
TRANSFORMERS - PM 1P - 167 KVA	167	76048.98533	12	6337.415444	12	6,337.415444	167.00	4,902.909	21953.45108	3.46	578.50497
TRANSFORMERS - PM 1P - 167 KVA	167	234806.9493	42	5590.641651	42	5,590.641651	167.00	4,902.909	36231.49888	6.48	1082.2837
TRANSFORMERS - PM 1P - 167 KVA	167	351124.3256	62	5663.295574	62	5,663.295574	167.00	4,902.909	44592.83395	7.87	1314.9593
TRANSFORMERS - PM 1P - 167 KVA	167	330863.0968	58	5704.536152	58	5,704.536152	167.00	4,902.909	43444.45301	7.62	1271.8341
TRANSFORMERS - PM 1P - 167 KVA	167	141643.4308	22	6438.337763	22	6,438.337763	167.00	4,902.909	30198.48091	4.69	783.29943
TRANSFORMERS - PM 1P - 167 KVA	167	55816.18216	15	3721.078811	15	3,721.078811	167.00	4,902.909	14411.67626	3.87	646.78822
TRANSFORMERS - PM 1P - 167 KVA	167	131132.2599	33	3973.704846	33	3,973.704846	167.00	4,902.909	22827.19643	5.74	959.34196
TRANSFORMERS - PM 1P - 167 KVA	167	117833.7763	37	3184.696657	37	3,184.696657	167.00	4,902.909	19371.7535	6.08	1015.8213
TRANSFORMERS - PM 1P - 167 KVA	167	81842.28729	12	6820.190608	12	6,820.19061	167.00	4,902.909	23625.8333	3.46	578.50497
TRANSFORMERS - PM 1P - 167 KVA	167	321157.4614	56	5734.954668	56	5,734.95467	167.00	4,902.909	42916.47099	7.48	1249.7136
TRANSFORMERS - PM 1P - 167 KVA	167	69353.34765	25	2774.133906	25	2,774.13391	167.00	4,902.909	13870.66953	5.00	835
TRANSFORMERS - PM 1P - 167 KVA	167	47323.42806	54	876.3597789	54	876.35978	167.00	4,902.909	6439.902868	7.35	1227.1944
TRANSFORMERS - PM 1P - 167 KVA	167	120503.031	29	4155.276931	29	4,155.27693	167.00	4,902.909	22376.85109	5.39	899.32252
TRANSFORMERS - PM 1P - 167 KVA	167	32699.06886	1	32699.06886	1	32,699.06886	167.00	4,902.909	32699.06886	1.00	167
TRANSFORMERS - PM 1P - 225 KVA	225	11272.91773	1	11272.91773	1	11,272.91773	225.00	6,214.706	11272.91773	1.00	225
TRANSFORMERS - PM 1P - 25 KVA	25	9980.8968	4	2495.2242	4	2,495.22420	25.00	1,691.268	4990.4484	2.00	50
TRANSFORMERS - PM 1P - 25 KVA	25	32020.88465	13	2463.144973	13	2,463.14497	25.00	1,691.268	8880.9955	3.61	90.138782
TRANSFORMERS - PM 1P - 25 KVA	25	207103.217	88	2353.445647	88	2,353.44565	25.00	1,691.268	22077.27711	9.38	234.52079
TRANSFORMERS - PM 1P - 25 KVA	25	900497.3943	330	2728.779983	330	2,728.77998	25.00	1,691.268	49570.75009	18.17	454.14755
TRANSFORMERS - PM 1P - 25 KVA	25	323805.0881	140	2312.893486	140	2,312.89349	25.00	1,691.268	27366.52479	11.83	295.80399
TRANSFORMERS - PM 1P - 25 KVA	25	51928.08517	22	2360.367508	22	2,360.36751	25.00	1,691.268	11071.10496	4.69	117.26039
TRANSFORMERS - PM 1P - 25 KVA	25	50924.74935	21	2424.988065	21	2,424.98806	25.00	1,691.268	11112.69137	4.58	114.56439
TRANSFORMERS - PM 1P - 25 KVA	25	111303.6276	58	1919.028062	58	1,919.02806	25.00	1,691.268	14614.88231	7.62	190.39433
TRANSFORMERS - PM 1P - 25 KVA	25	56878.06364	22	2585.366529	22	2,585.36653	25.00	1,691.268	12126.44391	4.69	117.26039
TRANSFORMERS - PM 1P - 25 KVA	25	26928.50828	10	2692.850828	10	2,692.85083	25.00	1,691.268	8515.542016	3.16	79.056942
TRANSFORMERS - PM 1P - 25 KVA	25	57759.17257	21	2750.436789	21	2,750.43679	25.00	1,691.268	12604.08478	4.58	114.56439
TRANSFORMERS - PM 1P - 25 KVA	25	39340.02904	15	2622.668603	15	2,622.66860	25.00	1,691.268	10157.55182	3.87	96.824584
TRANSFORMERS - PM 1P - 25 KVA	25	108257.1543	63	1718.367528	63	1,718.36753	25.00	1,691.268	13639.11942	7.94	198.43135
TRANSFORMERS - PM 1P - 25 KVA	25	37504.00365	11	3409.454877	11	3,409.45488	25.00	1,691.268	11307.88257	3.32	82.91562
TRANSFORMERS - PM 1P - 25 KVA	25	75470.66392	34	2219.725409	34	2,219.72541	25.00	1,691.268	12943.11208	5.83	145.7738
TRANSFORMERS - PM 1P - 25 KVA	25	114070.4308	49	2327.967975	49	2,327.96797	25.00	1,691.268	16295.77582	7.00	175
TRANSFORMERS - PM 1P - 25 KVA	25	272375.9266	105	2594.056444	105	2,594.05644	25.00	1,691.268	26581.16866	10.25	256.17377
TRANSFORMERS - PM 1P - 25 KVA	25	207688.281	80	2596.103512	80	2,596.10351	25.00	1,691.268	23220.25572	8.94	223.6068
TRANSFORMERS - PM 1P - 25 KVA	25	290790.9182	121	2403.230729	121	2,403.23073	25.00	1,691.268	26435.53801	11.00	275
TRANSFORMERS - PM 1P - 25 KVA	25	120894.1085	51	2370.472716	51	2,370.47272	25.00	1,691.268	16928.56124	7.14	178.53571
TRANSFORMERS - PM 1P - 25 KVA	25	594262.5004	248	2396.21976	248	2,396.21976	25.00	1,691.268	37735.70651	15.75	393.70039
TRANSFORMERS - PM 1P - 25 KVA	25	541207.0861	209	2589.507589	209	2,589.50759	25.00	1,691.268	37436.07694	14.46	361.42081
TRANSFORMERS - PM 1P - 25 KVA	25	723912.7142	293	2470.691857	293	2,470.69186	25.00	1,691.268	42291.43233	17.12	427.93107
TRANSFORMERS - PM 1P - 25 KVA	25	1219019.786	479	2544.926484	479	2,544.92648	25.00	1,691.268	55698.43567	21.89	547.15172
TRANSFORMERS - PM 1P - 25 KVA	25	777322.3928	324	2399.143188	324	2,399.14319	25.00	1,691.268	43184.57738	18.00	450

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 1P - 25 KVA	25	1331118.912	548	2429.04911	548	2,429.04911	25.00	1,691.268	56862.5818	23.41	585.235
TRANSFORMERS - PM 1P - 25 KVA	25	669211.6024	279	2398.607894	279	2,398.60789	25.00	1,691.268	40064.65066	16.70	417.58233
TRANSFORMERS - PM 1P - 25 KVA	25	10781.72987	2	5390.864934	2	5,390.86493	25.00	1,691.268	7623.834302	1.41	35.355339
TRANSFORMERS - PM 1P - 25 KVA	25	764514.7037	838	912.3087157	838	912.30872	25.00	1,691.268	26409.72221	28.95	723.70574
TRANSFORMERS - PM 1P - 25 KVA	25	621413.2137	359	1730.956027	359	1,730.95603	25.00	1,691.268	32796.93503	18.95	473.68238
TRANSFORMERS - PM 1P - 25 KVA	25	1283064.048	584	2197.02748	584	2,197.02748	25.00	1,691.268	53093.5681	24.17	604.1523
TRANSFORMERS - PM 1P - 25 KVA	25	1485745.788	608	2443.660836	608	2,443.66084	25.00	1,691.268	60254.94829	24.66	616.4414
TRANSFORMERS - PM 1P - 25 KVA	25	1627268.127	705	2308.18174	705	2,308.18174	25.00	1,691.268	61286.46325	26.55	663.7959
TRANSFORMERS - PM 1P - 25 KVA	25	238233.3095	429	555.3223998	429	555.32240	25.00	1,691.268	11502.01257	20.71	517.80788
TRANSFORMERS - PM 1P - 25 KVA	25	1566.795553	1	1566.795553	1	1,566.79555	25.00	1,691.268	1566.795553	1.00	25
TRANSFORMERS - PM 1P - 25 KVA	25	518392.8114	331	1566.141424	331	1,566.14142	25.00	1,691.268	28493.44584	18.19	454.83513
TRANSFORMERS - PM 1P - 25 KVA	25	155028.5214	25	6201.140857	25	6,201.14086	25.00	1,691.268	31005.70428	5.00	125
TRANSFORMERS - PM 1P - 250 KVA	250	33659.697	4	8414.92425	4	8,414.92425	250.00	6,780.136	16829.8485	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	84824.73267	4	21206.18317	4	21,206.18317	250.00	6,780.136	42412.36634	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	39399.3103	4	9849.827576	4	9,849.82758	250.00	6,780.136	19699.65515	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	25316.865	3	8438.955	3	8,438.95500	250.00	6,780.136	14616.69882	1.73	433.0127
TRANSFORMERS - PM 1P - 250 KVA	250	56044.52229	4	14011.13057	4	14,011.13057	250.00	6,780.136	28022.26115	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	111659.0296	12	9304.919135	12	9,304.91913	250.00	6,780.136	32233.1854	3.46	866.0254
TRANSFORMERS - PM 1P - 250 KVA	250	33268.07172	4	8317.017929	4	8,317.01793	250.00	6,780.136	16634.03586	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	118689.0732	15	7912.604883	15	7,912.60488	250.00	6,780.136	30645.38694	3.87	968.24584
TRANSFORMERS - PM 1P - 250 KVA	250	58694.44645	7	8384.920922	7	8,384.92092	250.00	6,780.136	22184.41552	2.65	661.43783
TRANSFORMERS - PM 1P - 250 KVA	250	76476.77264	9	8497.419182	9	8,497.41918	250.00	6,780.136	25492.25755	3.00	750
TRANSFORMERS - PM 1P - 250 KVA	250	7944.768545	1	7944.768545	1	7,944.76855	250.00	6,780.136	7944.768545	1.00	250
TRANSFORMERS - PM 1P - 250 KVA	250	75139.38612	7	10734.19802	7	10,734.19802	250.00	6,780.136	28400.01848	2.65	661.43783
TRANSFORMERS - PM 1P - 250 KVA	250	130268.4007	16	8141.775045	16	8,141.77504	250.00	6,780.136	32567.10018	4.00	1000
TRANSFORMERS - PM 1P - 250 KVA	250	59577.88493	7	8511.126418	7	8,511.12642	250.00	6,780.136	22518.32388	2.65	661.43783
TRANSFORMERS - PM 1P - 250 KVA	250	78738.1316	10	7873.81316	10	7,873.81316	250.00	6,780.136	24899.18346	3.16	790.56942
TRANSFORMERS - PM 1P - 250 KVA	250	31360.46915	4	7840.117287	4	7,840.11729	250.00	6,780.136	15680.23457	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	95157.56178	12	7929.796815	12	7,929.79681	250.00	6,780.136	27469.62195	3.46	866.0254
TRANSFORMERS - PM 1P - 250 KVA	250	40851.18384	5	8170.236767	5	8,170.23677	250.00	6,780.136	18269.2048	2.24	559.01699
TRANSFORMERS - PM 1P - 250 KVA	250	121790.8053	14	8699.343238	14	8,699.34324	250.00	6,780.136	32549.96189	3.74	935.41435
TRANSFORMERS - PM 1P - 250 KVA	250	17681.37811	2	8840.689054	2	8,840.68905	250.00	6,780.136	12502.62236	1.41	353.55339
TRANSFORMERS - PM 1P - 250 KVA	250	7698.726637	1	7698.726637	1	7,698.72664	250.00	6,780.136	7698.726637	1.00	250
TRANSFORMERS - PM 1P - 250 KVA	250	182628.0436	4	45657.0109	4	45,657.01090	250.00	6,780.136	91314.0218	2.00	500
TRANSFORMERS - PM 1P - 250 KVA	250	26577.08467	3	8859.028222	3	8,859.02822	250.00	6,780.136	15344.28699	1.73	433.0127
TRANSFORMERS - PM 1P - 250 KVA	250	269529.434	30	8984.314467	30	8,984.31447	250.00	6,780.136	49209.11697	5.48	1369.3064
TRANSFORMERS - PM 1P - 250 KVA	250	251728.2032	29	8680.282868	29	8,680.28287	250.00	6,780.136	46744.75382	5.39	1346.2912
TRANSFORMERS - PM 1P - 250 KVA	250	209776.8823	25	8391.075292	25	8,391.07529	250.00	6,780.136	41955.37646	5.00	1250
TRANSFORMERS - PM 1P - 250 KVA	250	27895.70696	7	3985.100994	7	3,985.10099	250.00	6,780.136	10543.58618	2.65	661.43783
TRANSFORMERS - PM 1P - 250 KVA	250	177160.9874	22	8052.772153	22	8,052.77215	250.00	6,780.136	37770.84942	4.69	1172.6039

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y^n^.5	n^.5	xn^.5
TRANSFORMERS - PM 1P - 250 KVA	250	48746.76548	7	6963.82364	7	6,963.82364	250.00	6,780.136	18424.54552	2.65	661.43783
TRANSFORMERS - PM 1P - 250 KVA	250	62138.43084	2	31069.21542	2	31,069.21542	250.00	6,780.136	43938.50582	1.41	353.55339
TRANSFORMERS - PM 1P - 250 KVA	250	286564.5203	33	8683.773342	33	8,683.77334	250.00	6,780.136	49884.47997	5.74	1436.1407
TRANSFORMERS - PM 1P - 250 KVA	250	138425.4785	24	5767.728272	24	5,767.72827	250.00	6,780.136	28255.98248	4.90	1224.7449
TRANSFORMERS - PM 1P - 250 KVA	250	19024.20639	15	1268.280426	15	1,268.28043	250.00	6,780.136	4912.028968	3.87	968.24584
TRANSFORMERS - PM 1P - 250 KVA	250	75148.70294	15	5009.913529	15	5,009.91353	250.00	6,780.136	19403.31166	3.87	968.24584
TRANSFORMERS - PM 1P - 333 KVA	333	7970.602836	1	7970.602836	1	7,970.60284	333.00	8,657.362	7970.602836	1.00	333
TRANSFORMERS - PM 1P - 333 KVA	333	6225.815273	1	6225.815273	1	6,225.81527	333.00	8,657.362	6225.815273	1.00	333
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	32857.43495	11	2987.039541	11	2,987.03954	37.50	1,973.983	9906.889391	3.32	124.37343
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	89258.67545	31	2879.312111	31	2,879.31211	37.50	1,973.983	16031.33136	5.57	208.79116
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	398546.7936	132	3019.293891	132	3,019.29389	37.50	1,973.983	34689.04581	11.49	430.8422
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	408588.5202	133	3072.094137	133	3,072.09414	37.50	1,973.983	35429.11793	11.53	432.4711
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	87180.86799	33	2641.844484	33	2,641.84448	37.50	1,973.983	15176.24114	5.74	215.4211
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	202069.3595	74	2730.667021	74	2,730.66702	37.50	1,973.983	23490.08591	8.60	322.5872
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	280129.2027	105	2667.897169	105	2,667.89717	37.50	1,973.983	27337.81094	10.25	384.26065
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	98792.35123	42	2352.198839	42	2,352.19884	37.50	1,973.983	15243.99074	6.48	243.02778
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	73735.20964	28	2633.400344	28	2,633.40034	37.50	1,973.983	13934.64483	5.29	198.43135
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	82777.82281	30	2759.26076	30	2,759.26076	37.50	1,973.983	15113.09361	5.48	205.39596
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	151342.0583	49	3088.613435	49	3,088.61343	37.50	1,973.983	21620.29404	7.00	262.5
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	195758.2369	60	3262.637282	60	3,262.63728	37.50	1,973.983	25272.27972	7.75	290.47375
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	84738.063	33	2567.820091	33	2,567.82009	37.50	1,973.983	14751.00338	5.74	215.4211
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	73135.58246	25	2925.423299	25	2,925.42330	37.50	1,973.983	14627.11649	5.00	187.5
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	170939.3092	62	2757.085631	62	2,757.08563	37.50	1,973.983	21709.31397	7.87	295.2753
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	166265.8127	67	2481.579295	67	2,481.57929	37.50	1,973.983	20312.60196	8.19	306.95073
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	296205.1209	103	2875.777872	103	2,875.77787	37.50	1,973.983	29185.95779	10.15	380.58343
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	141446.0452	51	2773.451867	51	2,773.45187	37.50	1,973.983	19806.40801	7.14	267.80357
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	315905.1319	113	2795.620636	113	2,795.62064	37.50	1,973.983	29717.855	10.63	398.63047
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	239984.5018	90	2666.494464	90	2,666.49446	37.50	1,973.983	25296.58762	9.49	355.75624
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	312943.5332	119	2629.77759	119	2,629.77759	37.50	1,973.983	28687.48665	10.91	409.0767
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	570766.0848	199	2868.171128	199	2,868.17128	37.50	1,973.983	40460.535	14.11	529.0026
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	743577.9077	280	2655.635385	280	2,655.63538	37.50	1,973.983	44437.27943	16.73	627.49502
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1091970.12	411	2656.861606	411	2,656.86161	37.50	1,973.983	53862.91385	20.27	760.24256
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	707720.1999	269	2630.930111	269	2,630.93011	37.50	1,973.983	43150.46215	16.40	615.04573
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1010397.143	370	2730.803089	370	2,730.80309	37.50	1,973.983	52528.04621	19.24	721.3269
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1367457.186	512	2670.814817	512	2,670.81482	37.50	1,973.983	60433.64059	22.63	848.52814
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1687451.384	631	2674.249421	631	2,674.24942	37.50	1,973.983	67176.37894	25.12	941.98925
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1687717.05	603	2798.867413	603	2,798.86741	37.50	1,973.983	68729.15142	24.56	920.85219
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	746625.6637	956	780.989188	956	780.98919	37.50	1,973.983	24147.59969	30.92	1159.4719
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	644407.2417	332	1940.985668	332	1,940.98567	37.50	1,973.983	35366.44201	18.22	683.28252
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1606808.512	552	2910.884985	552	2,910.88499	37.50	1,973.983	68390.31197	23.49	881.05051

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1476115.502	513	2877.418132	513	2,877.41813	37.50	1,973.983	65172.09149	22.65	849.35637
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1566115.236	700	2237.30748	700	2,237.30748	37.50	1,973.983	59193.592	26.46	992.15674
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	195115.9118	359	543.4983614	359	543.49836	37.50	1,973.983	10297.82396	18.95	710.52357
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	448401.8718	250	1793.607487	250	1,793.60749	37.50	1,973.983	28359.42444	15.81	592.92706
TRANSFORMERS - PM 1P - 50 KVA	50	20017.60545	6	3336.267574	6	3,336.26757	50.00	2,256.698	8172.153202	2.45	122.47449
TRANSFORMERS - PM 1P - 50 KVA	50	61866.90212	20	3093.345106	20	3,093.34511	50.00	2,256.698	13833.85987	4.47	223.6068
TRANSFORMERS - PM 1P - 50 KVA	50	333891.4029	101	3305.855474	101	3,305.85547	50.00	2,256.698	33223.43634	10.05	502.49378
TRANSFORMERS - PM 1P - 50 KVA	50	335010.9972	98	3418.479563	98	3,418.47956	50.00	2,256.698	33841.22112	9.90	494.97475
TRANSFORMERS - PM 1P - 50 KVA	50	12188.81799	4	3047.204496	4	3,047.20450	50.00	2,256.698	6094.408993	2.00	100
TRANSFORMERS - PM 1P - 50 KVA	50	241998.2352	80	3024.977941	80	3,024.97794	50.00	2,256.698	27056.22522	8.94	447.2136
TRANSFORMERS - PM 1P - 50 KVA	50	204349.98	70	2919.285429	70	2,919.28543	50.00	2,256.698	24424.49424	8.37	418.33001
TRANSFORMERS - PM 1P - 50 KVA	50	122956.3629	44	2794.462793	44	2,794.46279	50.00	2,256.698	18536.36915	6.63	331.66248
TRANSFORMERS - PM 1P - 50 KVA	50	105511.2896	37	2851.656477	37	2,851.65648	50.00	2,256.698	17345.94917	6.08	304.13813
TRANSFORMERS - PM 1P - 50 KVA	50	105512.1373	36	2930.892704	36	2,930.89270	50.00	2,256.698	17585.35622	6.00	300
TRANSFORMERS - PM 1P - 50 KVA	50	79319.30549	23	3448.665456	23	3,448.66546	50.00	2,256.698	16539.21851	4.80	239.79158
TRANSFORMERS - PM 1P - 50 KVA	50	193654.9184	60	3227.581974	60	3,227.58197	50.00	2,256.698	25000.74247	7.75	387.29833
TRANSFORMERS - PM 1P - 50 KVA	50	196803.3656	78	2523.120071	78	2,523.12007	50.00	2,256.698	22283.59311	8.83	441.58804
TRANSFORMERS - PM 1P - 50 KVA	50	105238.6895	33	3189.051198	33	3,189.05120	50.00	2,256.698	18319.70439	5.74	287.22813
TRANSFORMERS - PM 1P - 50 KVA	50	135650.4555	49	2768.376642	49	2,768.37664	50.00	2,256.698	19378.6365	7.00	350
TRANSFORMERS - PM 1P - 50 KVA	50	105015.0837	37	2838.245507	37	2,838.24551	50.00	2,256.698	17264.37342	6.08	304.13813
TRANSFORMERS - PM 1P - 50 KVA	50	407574.8417	129	3159.494897	129	3,159.49490	50.00	2,256.698	35884.96388	11.36	567.89083
TRANSFORMERS - PM 1P - 50 KVA	50	180814.4715	62	2916.362444	62	2,916.36244	50.00	2,256.698	22963.46084	7.87	393.70039
TRANSFORMERS - PM 1P - 50 KVA	50	321291.0733	106	3031.047861	106	3,031.04786	50.00	2,256.698	31206.54772	10.30	514.78151
TRANSFORMERS - PM 1P - 50 KVA	50	149091.5189	51	2923.363116	51	2,923.36312	50.00	2,256.698	20876.98846	7.14	357.07142
TRANSFORMERS - PM 1P - 50 KVA	50	213337.4287	74	2882.938225	74	2,882.93823	50.00	2,256.698	24799.97234	8.60	430.11626
TRANSFORMERS - PM 1P - 50 KVA	50	281974.9933	93	3031.989175	93	3,031.98917	50.00	2,256.698	29239.44471	9.64	482.18254
TRANSFORMERS - PM 1P - 50 KVA	50	625234.447	220	2841.974759	220	2,841.97476	50.00	2,256.698	42153.29781	14.83	741.61985
TRANSFORMERS - PM 1P - 50 KVA	50	500698.6568	174	2877.578487	174	2,877.57849	50.00	2,256.698	37957.86721	13.19	659.5453
TRANSFORMERS - PM 1P - 50 KVA	50	536481.5205	186	2884.30925	186	2,884.30925	50.00	2,256.698	39336.73362	13.64	681.90908
TRANSFORMERS - PM 1P - 50 KVA	50	913401.2167	307	2975.248263	307	2,975.24826	50.00	2,256.698	52130.56094	17.52	876.07077
TRANSFORMERS - PM 1P - 50 KVA	50	929136.1084	311	2987.575911	311	2,987.57591	50.00	2,256.698	52686.47507	17.64	881.7596
TRANSFORMERS - PM 1P - 50 KVA	50	17941.02152	1	17941.02152	1	17,941.02152	50.00	2,256.698	17941.02152	1.00	50
TRANSFORMERS - PM 1P - 50 KVA	50	1072847.716	506	2120.252404	506	2,120.25240	50.00	2,256.698	47693.89845	22.49	1124.7222
TRANSFORMERS - PM 1P - 50 KVA	50	839694.4567	341	2462.447087	341	2,462.44709	50.00	2,256.698	45472.00424	18.47	923.30927
TRANSFORMERS - PM 1P - 50 KVA	50	392715.7682	489	803.0997304	489	803.09973	50.00	2,256.698	17759.22092	22.11	1105.6672
TRANSFORMERS - PM 1P - 50 KVA	50	854977.5534	404	2116.281073	404	2,116.28107	50.00	2,256.698	42536.72312	20.10	1004.9876
TRANSFORMERS - PM 1P - 50 KVA	50	1445014.07	506	2855.759032	506	2,855.75903	50.00	2,256.698	64238.71093	22.49	1124.7222
TRANSFORMERS - PM 1P - 50 KVA	50	1569596.741	515	3047.760662	515	3,047.76066	50.00	2,256.698	69164.69622	22.69	1134.6806
TRANSFORMERS - PM 1P - 50 KVA	50	1296049.22	531	2440.770659	531	2,440.77066	50.00	2,256.698	56243.7455	23.04	1152.1719
TRANSFORMERS - PM 1P - 50 KVA	50	403858.8616	546	739.6682446	546	739.66824	50.00	2,256.698	17283.56373	23.37	1168.3321

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y^n^.5	n^.5	xn^.5
TRANSFORMERS - PM 1P - 50 KVA	50	486650.9451	232	2097.633384	232	2,097.63338	50.00	2,256.698	31950.19982	15.23	761.57731
TRANSFORMERS - PM 1P - 500 KVA	500	8507.763134	1	8507.763134	1	8,507.76313	500.00	12,434.433	8507.763134	1.00	500
TRANSFORMERS - PM 1P - 500 KVA	500	16655.54427	1	16655.54427	1	16,655.54427	500.00	12,434.433	16655.54427	1.00	500
TRANSFORMERS - PM 1P - 75 KVA	75	13923.05394	3	4641.01798	3	4,641.01798	75.00	2,822.128	8038.47894	1.73	129.90381
TRANSFORMERS - PM 1P - 75 KVA	75	20686.9047	5	4137.38094	5	4,137.38094	75.00	2,822.128	9251.465031	2.24	167.7051
TRANSFORMERS - PM 1P - 75 KVA	75	315125.296	79	3988.927797	79	3,988.92780	75.00	2,822.128	35454.36578	8.89	666.61458
TRANSFORMERS - PM 1P - 75 KVA	75	63129.10038	19	3322.584231	19	3,322.58423	75.00	2,822.128	14482.80889	4.36	326.91742
TRANSFORMERS - PM 1P - 75 KVA	75	55796.14343	14	3985.438817	14	3,985.43882	75.00	2,822.128	14912.14659	3.74	280.6243
TRANSFORMERS - PM 1P - 75 KVA	75	143361.9641	27	5309.702375	27	5,309.70238	75.00	2,822.128	27590.02286	5.20	389.71143
TRANSFORMERS - PM 1P - 75 KVA	75	153185.209	40	3829.630224	40	3,829.63022	75.00	2,822.128	24220.70821	6.32	474.34165
TRANSFORMERS - PM 1P - 75 KVA	75	119855.5009	36	3329.319468	36	3,329.31947	75.00	2,822.128	19975.91681	6.00	450
TRANSFORMERS - PM 1P - 75 KVA	75	41383.92127	9	4598.213475	9	4,598.21347	75.00	2,822.128	13794.64042	3.00	225
TRANSFORMERS - PM 1P - 75 KVA	75	100341.3867	27	3716.347656	27	3,716.34766	75.00	2,822.128	19310.70888	5.20	389.71143
TRANSFORMERS - PM 1P - 75 KVA	75	155776.4792	24	6490.686632	24	6,490.68663	75.00	2,822.128	31797.74066	4.90	367.42346
TRANSFORMERS - PM 1P - 75 KVA	75	224537.6343	39	5757.375237	39	5,757.37524	75.00	2,822.128	35954.79683	6.24	468.37485
TRANSFORMERS - PM 1P - 75 KVA	75	7663.373571	2	3831.686786	2	3,831.68679	75.00	2,822.128	5418.823419	1.41	106.06602
TRANSFORMERS - PM 1P - 75 KVA	75	197213.5809	50	3944.271617	50	3,944.27162	75.00	2,822.128	27890.21207	7.07	530.33009
TRANSFORMERS - PM 1P - 75 KVA	75	30386.6516	7	4340.950229	7	4,340.95023	75.00	2,822.128	11485.07476	2.65	198.43135
TRANSFORMERS - PM 1P - 75 KVA	75	57239.66986	17	3367.039403	17	3,367.03940	75.00	2,822.128	13882.65911	4.12	309.23292
TRANSFORMERS - PM 1P - 75 KVA	75	112715.5513	29	3886.743148	29	3,886.74315	75.00	2,822.128	20930.75242	5.39	403.88736
TRANSFORMERS - PM 1P - 75 KVA	75	105328.97	28	3761.748929	28	3,761.74893	75.00	2,822.128	19905.30432	5.29	396.8627
TRANSFORMERS - PM 1P - 75 KVA	75	157680.2251	42	3754.291073	42	3,754.29107	75.00	2,822.128	24330.58695	6.48	486.05555
TRANSFORMERS - PM 1P - 75 KVA	75	98752.75189	26	3798.182765	26	3,798.18277	75.00	2,822.128	19367.00804	5.10	382.42646
TRANSFORMERS - PM 1P - 75 KVA	75	131711.2618	36	3658.646162	36	3,658.64616	75.00	2,822.128	21951.87697	6.00	450
TRANSFORMERS - PM 1P - 75 KVA	75	296277.3942	76	3898.386766	76	3,898.38677	75.00	2,822.128	33985.34792	8.72	653.83484
TRANSFORMERS - PM 1P - 75 KVA	75	278220.5988	78	3566.930754	78	3,566.93075	75.00	2,822.128	31502.27945	8.83	662.38206
TRANSFORMERS - PM 1P - 75 KVA	75	267751.8993	69	3880.462309	69	3,880.46231	75.00	2,822.128	32233.54082	8.31	622.99679
TRANSFORMERS - PM 1P - 75 KVA	75	290269.622	80	3628.370275	80	3,628.37028	75.00	2,822.128	32453.13033	8.94	670.82039
TRANSFORMERS - PM 1P - 75 KVA	75	610456.0293	169	3612.165854	169	3,612.16585	75.00	2,822.128	46958.1561	13.00	975
TRANSFORMERS - PM 1P - 75 KVA	75	397390.5173	111	3580.09475	111	3,580.09475	75.00	2,822.128	37718.63869	10.54	790.17403
TRANSFORMERS - PM 1P - 75 KVA	75	448335.6098	122	3674.882047	122	3,674.88205	75.00	2,822.128	40590.39891	11.05	828.40208
TRANSFORMERS - PM 1P - 75 KVA	75	140578.6988	116	1211.885334	116	1,211.88533	75.00	2,822.128	13052.4045	10.77	807.77472
TRANSFORMERS - PM 1P - 75 KVA	75	287982.5875	233	1235.976771	233	1,235.97677	75.00	2,822.128	18866.3666	15.26	1144.8253
TRANSFORMERS - PM 1P - 75 KVA	75	417850.7074	197	2121.069581	197	2,121.06958	75.00	2,822.128	29770.63024	14.04	1052.6752
TRANSFORMERS - PM 1P - 75 KVA	75	920460.4037	270	3409.112606	270	3,409.11261	75.00	2,822.128	56017.43627	16.43	1232.3758
TRANSFORMERS - PM 1P - 75 KVA	75	1015185.584	246	4126.770667	246	4,126.77067	75.00	2,822.128	64725.86878	15.68	1176.329
TRANSFORMERS - PM 1P - 75 KVA	75	540495.8389	174	3106.297925	174	3,106.29792	75.00	2,822.128	40974.8838	13.19	989.31795
TRANSFORMERS - PM 1P - 75 KVA	75	156374.6106	166	942.0157266	166	942.01573	75.00	2,822.128	12137.02362	12.88	966.3074
TRANSFORMERS - PM 3P - 1000 KVA	1000	115775.1574	4	28943.78936	4	28,943.78936	1,000.00	23,743.027	57887.57871	2.00	2000
TRANSFORMERS - PM 3P - 1000 KVA	1000	67491.61981	2	33745.8099	2	33,745.80990	1,000.00	23,743.027	47723.78204	1.41	1414.2136

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y^n^5	n^5	xn^5
TRANSFORMERS - PM 3P - 1000 KVA	1000	81882.834	3	27294.278	3	27,294.27800	1,000.00	23,743.027	47275.07625	1.73	1732.0508
TRANSFORMERS - PM 3P - 1000 KVA	1000	90018.73521	1	90018.73521	1	90,018.73521	1,000.00	23,743.027	90018.73521	1.00	1000
TRANSFORMERS - PM 3P - 1000 KVA	1000	465089.7474	14	33220.69624	14	33,220.69624	1,000.00	23,743.027	124300.4635	3.74	3741.6574
TRANSFORMERS - PM 3P - 1000 KVA	1000	146596.1899	5	29319.23798	5	29,319.23798	1,000.00	23,743.027	65559.80917	2.24	2236.068
TRANSFORMERS - PM 3P - 1000 KVA	1000	287021.8013	9	31891.31125	9	31,891.31125	1,000.00	23,743.027	95673.93375	3.00	3000
TRANSFORMERS - PM 3P - 1000 KVA	1000	246453.6489	8	30806.70611	8	30,806.70611	1,000.00	23,743.027	87134.52319	2.83	2828.4271
TRANSFORMERS - PM 3P - 1000 KVA	1000	129569.5995	4	32392.39988	4	32,392.39988	1,000.00	23,743.027	64784.79975	2.00	2000
TRANSFORMERS - PM 3P - 1000 KVA	1000	320919.8597	10	32091.98597	10	32,091.98597	1,000.00	23,743.027	101483.7703	3.16	3162.2777
TRANSFORMERS - PM 3P - 1000 KVA	1000	120929.2439	4	30232.31099	4	30,232.31099	1,000.00	23,743.027	60464.62197	2.00	2000
TRANSFORMERS - PM 3P - 1000 KVA	1000	213723.7427	7	30531.96324	7	30,531.96324	1,000.00	23,743.027	80779.98178	2.65	2645.7513
TRANSFORMERS - PM 3P - 1000 KVA	1000	308557.2269	11	28050.65699	11	28,050.65699	1,000.00	23,743.027	93033.50436	3.32	3316.6248
TRANSFORMERS - PM 3P - 1000 KVA	1000	192462.7809	7	27494.68299	7	27,494.68299	1,000.00	23,743.027	72744.09357	2.65	2645.7513
TRANSFORMERS - PM 3P - 1000 KVA	1000	164294.6249	5	32858.92499	5	32,858.92499	1,000.00	23,743.027	73474.78994	2.24	2236.068
TRANSFORMERS - PM 3P - 1000 KVA	1000	507016.2788	19	26685.0673	19	26,685.06730	1,000.00	23,743.027	116317.51117	4.36	4358.8989
TRANSFORMERS - PM 3P - 1000 KVA	1000	564748.4975	20	28237.42488	20	28,237.42488	1,000.00	23,743.027	126281.6031	4.47	4472.136
TRANSFORMERS - PM 3P - 1000 KVA	1000	411757.5345	12	34313.12788	12	34,313.12788	1,000.00	23,743.027	118864.1617	3.46	3464.1016
TRANSFORMERS - PM 3P - 1000 KVA	1000	347008.2172	18	19278.23429	18	19,278.23429	1,000.00	23,743.027	81790.62117	4.24	4242.6407
TRANSFORMERS - PM 3P - 1000 KVA	1000	422081.7269	36	11724.49242	36	11,724.49242	1,000.00	23,743.027	70346.95449	6.00	6000
TRANSFORMERS - PM 3P - 1000 KVA	1000	202327.2949	10	20232.72949	10	20,232.72949	1,000.00	23,743.027	63981.50846	3.16	3162.2777
TRANSFORMERS - PM 3P - 1000 KVA	1000	450726.8851	14	32194.7775	14	32,194.77750	1,000.00	23,743.027	120461.8271	3.74	3741.6574
TRANSFORMERS - PM 3P - 1000 KVA	1000	502801.1849	18	27933.39916	18	27,933.39916	1,000.00	23,743.027	118511.3758	4.24	4242.6407
TRANSFORMERS - PM 3P - 1000 KVA	1000	290698.8017	13	22361.44629	13	22,361.44629	1,000.00	23,743.027	80625.34118	3.61	3605.5513
TRANSFORMERS - PM 3P - 1000 KVA	1000	144053.139	24	6002.214124	24	6,002.21412	1,000.00	23,743.027	29404.72386	4.90	4898.9795
TRANSFORMERS - PM 3P - 1000 KVA	1000	630478.3528	31	20338.01138	31	20,338.01138	1,000.00	23,743.027	113237.255	5.57	5567.7644
TRANSFORMERS - PM 3P - 112 KVA	112	10418.63417	1	10418.63417	1	10,418.63417	112.00	3,658.964	10418.63417	1.00	112
TRANSFORMERS - PM 3P - 112 KVA	112	9505.94194	1	9505.94194	1	9,505.94194	112.00	3,658.964	9505.94194	1.00	112
TRANSFORMERS - PM 3P - 112 KVA	112	29916.14627	3	9972.048756	3	9,972.04876	112.00	3,658.964	17272.0951	1.73	193.98969
TRANSFORMERS - PM 3P - 112 KVA	112	152139.7116	21	7244.748172	21	7,244.74817	112.00	3,658.964	33199.60689	4.58	513.24848
TRANSFORMERS - PM 3P - 112 KVA	112	24622.41991	5	4924.483982	5	4,924.48398	112.00	3,658.964	11011.48094	2.24	250.43961
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	57604.53242	7	8229.218918	7	8,229.21892	112.50	3,670.272	21772.46674	2.65	297.64702
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	75344.8053	9	8371.645033	9	8,371.64503	112.50	3,670.272	25114.9351	3.00	337.5
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	133878.3861	14	9562.741868	14	9,562.74187	112.50	3,670.272	35780.50375	3.74	420.93646
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	46434.14215	5	9286.828431	5	9,286.82843	112.50	3,670.272	20765.97967	2.24	251.55765
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	18391.96948	2	9195.984739	2	9,195.98474	112.50	3,670.272	13005.08634	1.41	159.09903
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	36241.87076	4	9060.46769	4	9,060.46769	112.50	3,670.272	18120.93538	2.00	225
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	99355.74	11	9032.34	11	9,032.34000	112.50	3,670.272	29956.88276	3.32	373.12029
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	107786.3106	13	8291.254658	13	8,291.25466	112.50	3,670.272	29894.54381	3.61	405.62452
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	17175.96127	2	8587.980636	2	8,587.98064	112.50	3,670.272	12145.23869	1.41	159.09903
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	30847.15391	4	7711.788477	4	7,711.78848	112.50	3,670.272	15423.57695	2.00	225
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	91940.4217	9	10215.60241	9	10,215.60241	112.50	3,670.272	30646.80723	3.00	337.5

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	177011.7468	17	10412.45569	17	10,412.45569	112.50	3,670.272	42931.65465	4.12	463.84938
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	52496.12744	6	8749.354573	6	8,749.35457	112.50	3,670.272	21431.45428	2.44	275.5676
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	60278.88325	6	10046.48054	6	10,046.48054	112.50	3,670.272	24608.75104	2.45	275.5676
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	86531.08564	8	10816.3857	8	10,816.38570	112.50	3,670.272	30593.35872	2.83	318.19805
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	11601.42029	1	11601.42029	1	11,601.42029	112.50	3,670.272	11601.42029	1.00	112.5
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	52686.09986	5	10537.21997	5	10,537.21997	112.50	3,670.272	23561.94015	2.24	251.55765
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	84217.22839	8	10527.15355	8	10,527.15355	112.50	3,670.272	29775.28664	2.83	318.19805
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	52829.60041	5	10565.92008	5	10,565.92008	112.50	3,670.272	23626.11555	2.24	251.55765
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	48549.275	5	9709.855	5	9,709.85500	112.50	3,670.272	21711.89583	2.24	251.55765
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	196079.0395	19	10319.94945	19	10,319.94945	112.50	3,670.272	44983.61674	4.36	490.37613
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	140728.8704	15	9381.924695	15	9,381.92470	112.50	3,670.272	36336.0381	3.87	435.71063
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	60256.17333	6	10042.69556	6	10,042.69556	112.50	3,670.272	24599.47975	2.45	275.5676
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	155317.7988	16	9707.362425	16	9,707.36243	112.50	3,670.272	38829.4497	4.00	450
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	103562.5829	11	9414.780268	11	9,414.78027	112.50	3,670.272	31225.29363	3.32	373.12029
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	73707.72912	8	9213.466141	8	9,213.46614	112.50	3,670.272	26059.61754	2.83	318.19805
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	76726.2644	5	15345.25288	5	15,345.25288	112.50	3,670.272	34313.02857	2.24	251.55765
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	22.49722467	1	22.49722467	1	22.49722	112.50	3,670.272	22.49722467	1.00	112.5
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	91380.01576	7	13054.28797	7	13,054.28797	112.50	3,670.272	34538.3995	2.65	297.64702
TRANSFORMERS - PM 3P - 1250 KVA	1250	77088.3369	2	38544.16845	2	38,544.16845	1,250.00	29,397.324	54509.68577	1.41	1767.767
TRANSFORMERS - PM 3P - 150 KVA	150	126053.4128	13	9696.416367	13	9,696.41637	150.00	4,518.417	34960.9264	3.61	540.83269
TRANSFORMERS - PM 3P - 150 KVA	150	59086.00152	4	14771.50038	4	14,771.50038	150.00	4,518.417	29543.00076	2.00	300
TRANSFORMERS - PM 3P - 150 KVA	150	138042.9384	18	7669.052133	18	7,669.05213	150.00	4,518.417	32537.03261	4.24	636.3961
TRANSFORMERS - PM 3P - 150 KVA	150	352736.6774	35	10078.19078	35	10,078.19078	150.00	4,518.417	59623.38075	5.92	887.41197
TRANSFORMERS - PM 3P - 150 KVA	150	46059.564	6	7676.594	6	7,676.59400	150.00	4,518.417	18803.73826	2.45	367.42346
TRANSFORMERS - PM 3P - 150 KVA	150	21204.96784	2	10602.48392	2	10,602.48392	150.00	4,518.417	14994.17655	1.41	212.13203
TRANSFORMERS - PM 3P - 150 KVA	150	197556.4856	19	10397.70977	19	10,397.70977	150.00	4,518.417	45322.56612	4.36	653.83484
TRANSFORMERS - PM 3P - 150 KVA	150	61210.96703	6	10201.82784	6	10,201.82784	150.00	4,518.417	24989.27265	2.45	367.42346
TRANSFORMERS - PM 3P - 150 KVA	150	172200.2512	17	10129.42654	17	10,129.42654	150.00	4,518.417	41764.69556	4.12	618.46584
TRANSFORMERS - PM 3P - 150 KVA	150	82514.44364	8	10314.30545	8	10,314.30545	150.00	4,518.417	29173.26132	2.83	424.26407
TRANSFORMERS - PM 3P - 150 KVA	150	58141.68922	6	9690.281536	6	9,690.28154	150.00	4,518.417	23736.24523	2.45	367.42346
TRANSFORMERS - PM 3P - 150 KVA	150	89206.54278	8	11150.81785	8	11,150.81785	150.00	4,518.417	31539.27566	2.83	424.26407
TRANSFORMERS - PM 3P - 150 KVA	150	58544.37929	6	9757.396548	6	9,757.39655	150.00	4,518.417	23900.64276	2.45	367.42346
TRANSFORMERS - PM 3P - 150 KVA	150	101541.1773	9	11282.35303	9	11,282.35303	150.00	4,518.417	33847.0591	3.00	450
TRANSFORMERS - PM 3P - 150 KVA	150	59523.91698	5	11904.7834	5	11,904.78340	150.00	4,518.417	26619.90493	2.24	335.4102
TRANSFORMERS - PM 3P - 150 KVA	150	75349.14227	7	10764.16318	7	10,764.16318	150.00	4,518.417	28479.29885	2.65	396.8627
TRANSFORMERS - PM 3P - 150 KVA	150	186032.4969	15	12402.16646	15	12,402.16646	150.00	4,518.417	48033.38416	3.87	580.9475
TRANSFORMERS - PM 3P - 150 KVA	150	120189.5255	11	10926.3205	11	10,926.32050	150.00	4,518.417	36238.50543	3.32	497.49372
TRANSFORMERS - PM 3P - 150 KVA	150	137775.3448	12	11481.27873	12	11,481.27873	150.00	4,518.417	39772.3162	3.46	519.61524
TRANSFORMERS - PM 3P - 150 KVA	150	78582.1127	7	11226.0161	7	11,226.01610	150.00	4,518.417	29701.24682	2.65	396.8627
TRANSFORMERS - PM 3P - 150 KVA	150	102975.0258	10	10297.50258	10	10,297.50258	150.00	4,518.417	32563.56236	3.16	474.34165

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 150 KVA	150	174974.1554	16	10935.88471	16	10,935.88471	150.00	4,518.417	43743.53884	4.00	600
TRANSFORMERS - PM 3P - 150 KVA	150	118713.8755	12	9892.822961	12	9,892.82296	150.00	4,518.417	34269.744	3.46	519.61524
TRANSFORMERS - PM 3P - 150 KVA	150	113105.6131	11	10282.32846	11	10,282.32846	150.00	4,518.417	34102.62548	3.32	497.49372
TRANSFORMERS - PM 3P - 150 KVA	150	170629.0769	17	10037.00453	17	10,037.00453	150.00	4,518.417	41383.62982	4.12	618.46584
TRANSFORMERS - PM 3P - 150 KVA	150	214429.7711	20	10721.48856	20	10,721.48856	150.00	4,518.417	47947.95446	4.47	670.82039
TRANSFORMERS - PM 3P - 150 KVA	150	202593.5198	19	10662.81683	19	10,662.81683	150.00	4,518.417	46478.14103	4.36	653.83484
TRANSFORMERS - PM 3P - 150 KVA	150	390018.3212	35	11143.38061	35	11,143.38061	150.00	4,518.417	65925.12872	5.92	887.41197
TRANSFORMERS - PM 3P - 150 KVA	150	51740.54141	29	1784.15666	29	1,784.15666	150.00	4,518.417	9607.977335	5.39	807.77472
TRANSFORMERS - PM 3P - 150 KVA	150	226522.4825	79	2867.373196	79	2,867.37320	150.00	4,518.417	25485.77043	8.89	1333.2292
TRANSFORMERS - PM 3P - 150 KVA	150	231595.8894	32	7237.371543	32	7,237.37154	150.00	4,518.417	40940.75597	5.66	848.52814
TRANSFORMERS - PM 3P - 150 KVA	150	530084.0176	27	19632.74139	27	19,632.74139	150.00	4,518.417	102014.7168	5.20	779.42286
TRANSFORMERS - PM 3P - 150 KVA	150	463881.5011	44	10542.76139	44	10,542.76139	150.00	4,518.417	69932.76756	6.63	994.98744
TRANSFORMERS - PM 3P - 150 KVA	150	222782.3727	43	5180.985412	43	5,180.98541	150.00	4,518.417	33973.99333	6.56	983.61578
TRANSFORMERS - PM 3P - 150 KVA	150	39316.28546	20	1965.814273	20	1,965.81427	150.00	4,518.417	8791.388691	4.47	670.82039
TRANSFORMERS - PM 3P - 150 KVA	150	374571.21	46	8142.852392	46	8,142.85239	150.00	4,518.417	55227.51193	6.78	1017.3495
TRANSFORMERS - PM 3P - 1500 KVA	1500	125460.9047	3	41820.30158	3	41,820.30158	1,500.00	35,051.621	72434.88712	1.73	2598.0762
TRANSFORMERS - PM 3P - 1500 KVA	1500	83835.26694	2	41917.63347	2	41,917.63347	1,500.00	35,051.621	59280.48576	1.41	2121.3203
TRANSFORMERS - PM 3P - 1500 KVA	1500	37664.53766	1	37664.53766	1	37,664.53766	1,500.00	35,051.621	37664.53766	1.00	1500
TRANSFORMERS - PM 3P - 1500 KVA	1500	112084.6601	3	37361.55338	3	37,361.55338	1,500.00	35,051.621	64712.10871	1.73	2598.0762
TRANSFORMERS - PM 3P - 1500 KVA	1500	39866.01469	1	39866.01469	1	39,866.01469	1,500.00	35,051.621	39866.01469	1.00	1500
TRANSFORMERS - PM 3P - 1500 KVA	1500	287871.0338	7	41124.4334	7	41,124.43340	1,500.00	35,051.621	108805.0236	2.65	3968.627
TRANSFORMERS - PM 3P - 1500 KVA	1500	108175.7232	3	36058.57441	3	36,058.57441	1,500.00	35,051.621	62455.28292	1.73	2598.0762
TRANSFORMERS - PM 3P - 1500 KVA	1500	151154.7342	4	37788.68355	4	37,788.68355	1,500.00	35,051.621	75577.36709	2.00	3000
TRANSFORMERS - PM 3P - 1500 KVA	1500	117960.1173	3	39320.03909	3	39,320.03909	1,500.00	35,051.621	68104.30545	1.73	2598.0762
TRANSFORMERS - PM 3P - 1500 KVA	1500	233775.4368	5	46755.08736	5	46,755.08736	1,500.00	35,051.621	104547.5536	2.24	3354.102
TRANSFORMERS - PM 3P - 1500 KVA	1500	308296.5136	8	38537.06421	8	38,537.06421	1,500.00	35,051.621	108999.2777	2.83	4242.6407
TRANSFORMERS - PM 3P - 1500 KVA	1500	71246.78118	2	35623.39059	2	35,623.39059	1,500.00	35,051.621	50379.08211	1.41	2121.3203
TRANSFORMERS - PM 3P - 1500 KVA	1500	328667.2858	9	36518.58732	9	36,518.58732	1,500.00	35,051.621	109555.7619	3.00	4500
TRANSFORMERS - PM 3P - 1500 KVA	1500	269365.2845	8	33670.66056	8	33,670.66056	1,500.00	35,051.621	95235.00963	2.83	4242.6407
TRANSFORMERS - PM 3P - 1500 KVA	1500	365087.5647	10	36508.75647	10	36,508.75647	1,500.00	35,051.621	115450.825	3.16	4743.4165
TRANSFORMERS - PM 3P - 1500 KVA	1500	188233.4883	5	37646.69765	5	37,646.69765	1,500.00	35,051.621	84180.57508	2.24	3354.102
TRANSFORMERS - PM 3P - 1500 KVA	1500	294071.6891	7	42010.2413	7	42,010.24130	1,500.00	35,051.621	111148.651	2.65	3968.627
TRANSFORMERS - PM 3P - 1500 KVA	1500	428283.4096	2	214141.7048	2	214,141.70482	1,500.00	35,051.621	302842.1032	1.41	2121.3203
TRANSFORMERS - PM 3P - 1500 KVA	1500	664715.9909	11	60428.72645	11	60,428.72645	1,500.00	35,051.621	200419.4122	3.32	4974.9372
TRANSFORMERS - PM 3P - 1500 KVA	1500	52643.36379	5	10528.67276	5	10,528.67276	1,500.00	35,051.621	23542.828	2.24	3354.102
TRANSFORMERS - PM 3P - 1500 KVA	1500	709577.3283	33	21502.34328	33	21,502.34328	1,500.00	35,051.621	123521.558	5.74	8616.844
TRANSFORMERS - PM 3P - 1500 KVA	1500	334059.3888	10	33405.93888	10	33,405.93888	1,500.00	35,051.621	105638.8542	3.16	4743.4165
TRANSFORMERS - PM 3P - 1500 KVA	1500	271269.0159	4	67817.25397	4	67,817.25397	1,500.00	35,051.621	135634.5079	2.00	3000
TRANSFORMERS - PM 3P - 1500 KVA	1500	493452.5939	14	35246.61385	14	35,246.61385	1,500.00	35,051.621	131880.7531	3.74	5612.4861
TRANSFORMERS - PM 3P - 1500 KVA	1500	217838.6106	13	16756.81620	13	16,756.81620	1,500.00	35,051.621	60417.56003	3.61	5408.3269

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y^n^.5	n^.5	xn^.5
TRANSFORMERS - PM 3P - 1500 KVA	1500	94492.53815	11	8590.230741	11	8,590.23074	1,500.00	35,051.621	28490.57223	3.32	4974.9372
TRANSFORMERS - PM 3P - 1500 KVA	1500	534988.0893	18	29721.56052	18	29,721.56052	1,500.00	35,051.621	126097.9019	4.24	6363.961
TRANSFORMERS - PM 3P - 2000 KVA	2000	44424.61156	1	44424.61156	1	44,424.61156	2,000.00	46,360.215	44424.61156	1.00	2000
TRANSFORMERS - PM 3P - 2000 KVA	2000	162119.5035	3	54039.8345	3	54,039.83450	2,000.00	46,360.215	93599.73898	1.73	3464.1016
TRANSFORMERS - PM 3P - 2000 KVA	2000	366771.3324	7	52395.90463	7	52,395.90463	2,000.00	46,360.215	138626.5334	2.65	5291.5026
TRANSFORMERS - PM 3P - 2000 KVA	2000	95861.70242	2	47930.85121	2	47,930.85121	2,000.00	46,360.215	67784.45984	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	2000	100947.2864	2	50473.64321	2	50,473.64321	2,000.00	46,360.215	71380.51077	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	2000	315295.3815	6	52549.23025	6	52,549.23025	2,000.00	46,360.215	128718.8005	2.45	4898.9795
TRANSFORMERS - PM 3P - 2000 KVA	2000	48719.37338	1	48719.37338	1	48,719.37338	2,000.00	46,360.215	48719.37338	1.00	2000
TRANSFORMERS - PM 3P - 2000 KVA	2000	51693.97526	1	51693.97526	1	51,693.97526	2,000.00	46,360.215	51693.97526	1.00	2000
TRANSFORMERS - PM 3P - 2000 KVA	2000	140577.6183	3	46859.20611	3	46,859.20611	2,000.00	46,360.215	81162.52578	1.73	3464.1016
TRANSFORMERS - PM 3P - 2000 KVA	2000	120673.2557	2	60336.62787	2	60,336.62787	2,000.00	46,360.215	85328.87744	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	2000	230790.1893	3	76930.06311	3	76,930.06311	2,000.00	46,360.215	133246.7779	1.73	3464.1016
TRANSFORMERS - PM 3P - 2000 KVA	2000	292390.3019	6	48731.71699	6	48,731.71699	2,000.00	46,360.215	119367.8409	2.45	4898.9795
TRANSFORMERS - PM 3P - 2000 KVA	2000	135380.5211	2	67690.26055	2	67,690.26055	2,000.00	46,360.215	95728.48451	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	2000	484147.6717	11	44013.4247	11	44,013.42470	2,000.00	46,360.215	145976.0155	3.32	6633.2496
TRANSFORMERS - PM 3P - 2000 KVA	2000	98481.32894	7	14068.76128	7	14,068.76128	2,000.00	46,360.215	37222.4436	2.65	5291.5026
TRANSFORMERS - PM 3P - 2000 KVA	2000	313770.3742	7	44824.33918	7	44,824.33918	2,000.00	46,360.215	118594.0541	2.65	5291.5026
TRANSFORMERS - PM 3P - 2000 KVA	2000	67221.57087	2	33610.78544	2	33,610.78544	2,000.00	46,360.215	47532.82861	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	2000	142500.3739	1	142500.3739	1	142,500.37386	2,000.00	46,360.215	142500.3739	1.00	2000
TRANSFORMERS - PM 3P - 2000 KVA	2000	97585.13721	2	48792.56861	2	48,792.56861	2,000.00	46,360.215	69003.11227	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	2000	185424.9793	7	26489.28276	7	26,489.28276	2,000.00	46,360.215	70084.05459	2.65	5291.5026
TRANSFORMERS - PM 3P - 2000 KVA	2000	5024.797928	1	5024.797928	1	5,024.79793	2,000.00	46,360.215	5024.797928	1.00	2000
TRANSFORMERS - PM 3P - 2000 KVA	2000	459295.3465	10	45929.53465	10	45,929.53465	2,000.00	46,360.215	145241.9414	3.16	6324.5553
TRANSFORMERS - PM 3P - 225 KVA	225	37048.91092	3	12349.63697	3	12,349.63697	225.00	6,214.706	21390.19869	1.73	389.71143
TRANSFORMERS - PM 3P - 225 KVA	225	9450.126	1	9450.126	1	9,450.12600	225.00	6,214.706	9450.126	1.00	225
TRANSFORMERS - PM 3P - 225 KVA	225	224506.3551	19	11816.12396	19	11,816.12396	225.00	6,214.706	51505.29023	4.36	980.75226
TRANSFORMERS - PM 3P - 225 KVA	225	115061.0152	10	11506.10152	10	11,506.10152	225.00	6,214.706	36385.4878	3.16	711.51247
TRANSFORMERS - PM 3P - 225 KVA	225	113281.0395	10	11328.10395	10	11,328.10395	225.00	6,214.706	35822.61006	3.16	711.51247
TRANSFORMERS - PM 3P - 225 KVA	225	87898.666	8	10987.33325	8	10,987.33325	225.00	6,214.706	31076.87139	2.83	636.3961
TRANSFORMERS - PM 3P - 225 KVA	225	44532.23531	4	11133.05883	4	11,133.05883	225.00	6,214.706	22266.11766	2.00	450
TRANSFORMERS - PM 3P - 225 KVA	225	124154.4261	9	13794.93623	9	13,794.93623	225.00	6,214.706	41384.80869	3.00	675
TRANSFORMERS - PM 3P - 225 KVA	225	96911.1567	7	13844.45096	7	13,844.45096	225.00	6,214.706	36628.97427	2.65	595.29404
TRANSFORMERS - PM 3P - 225 KVA	225	88843.30014	7	12691.90002	7	12,691.90002	225.00	6,214.706	33579.61112	2.65	595.29404
TRANSFORMERS - PM 3P - 225 KVA	225	42064.38071	3	14021.46024	3	14,021.46024	225.00	6,214.706	24285.88153	1.73	389.71143
TRANSFORMERS - PM 3P - 225 KVA	225	49869.41689	4	12467.35422	4	12,467.35422	225.00	6,214.706	24934.70844	2.00	450
TRANSFORMERS - PM 3P - 225 KVA	225	151635.515	12	12636.29291	12	12,636.29291	225.00	6,214.706	43773.4027	3.46	779.42286
TRANSFORMERS - PM 3P - 225 KVA	225	200792.5874	14	14342.32767	14	14,342.32767	225.00	6,214.706	53664.07626	3.74	841.87291
TRANSFORMERS - PM 3P - 225 KVA	225	173118.4523	13	13316.80403	13	13,316.80403	225.00	6,214.706	48014.41974	3.61	811.24904
TRANSFORMERS - PM 3P - 225 KVA	225	197027.6358	14	14073.40256	14	14,073.40256	225.00	6,214.706	52657.85064	3.74	841.87291

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 225 KVA	225	41118.45284	3	13706.15095	3	13,706.15095	225.00	6,214.706	23739.74981	1.73	389.71143
TRANSFORMERS - PM 3P - 225 KVA	225	115255.5563	9	12806.17292	9	12,806.17292	225.00	6,214.706	38418.51877	3.00	675
TRANSFORMERS - PM 3P - 225 KVA	225	79126.80743	6	13187.80124	6	13,187.80124	225.00	6,214.706	32303.38386	2.45	551.13519
TRANSFORMERS - PM 3P - 225 KVA	225	157221.869	13	12093.98992	13	12,093.98992	225.00	6,214.706	43605.50078	3.61	811.24904
TRANSFORMERS - PM 3P - 225 KVA	225	152973.9012	12	12747.8251	12	12,747.82510	225.00	6,214.706	44159.76152	3.46	779.42286
TRANSFORMERS - PM 3P - 225 KVA	225	153446.6521	12	12787.22101	12	12,787.22101	225.00	6,214.706	44296.23296	3.46	779.42286
TRANSFORMERS - PM 3P - 225 KVA	225	164150.1851	12	13679.18209	12	13,679.18209	225.00	6,214.706	47386.07678	3.46	779.42286
TRANSFORMERS - PM 3P - 225 KVA	225	281942.867	23	12258.38552	23	12,258.38552	225.00	6,214.706	58789.15171	4.80	1079.0621
TRANSFORMERS - PM 3P - 225 KVA	225	424394.5979	34	12482.19406	34	12,482.19406	225.00	6,214.706	72783.07308	5.83	1311.9642
TRANSFORMERS - PM 3P - 225 KVA	225	48358.93176	16	3022.433235	16	3,022.43324	225.00	6,214.706	12089.73294	4.00	900
TRANSFORMERS - PM 3P - 225 KVA	225	391060.7615	69	5667.547268	69	5,667.54727	225.00	6,214.706	47078.18338	8.31	1868.9904
TRANSFORMERS - PM 3P - 225 KVA	225	121660.5363	15	8110.702423	15	8,110.70242	225.00	6,214.706	31412.61541	3.87	871.42125
TRANSFORMERS - PM 3P - 225 KVA	225	304390.962	24	12682.95675	24	12,682.95675	225.00	6,214.706	62133.54492	4.90	1102.2704
TRANSFORMERS - PM 3P - 225 KVA	225	244616.9549	22	11118.9525	22	11,118.95250	225.00	6,214.706	52152.51003	4.69	1055.3435
TRANSFORMERS - PM 3P - 225 KVA	225	123491.4618	32	3859.108182	32	3,859.10818	225.00	6,214.706	21830.41252	5.66	1272.7922
TRANSFORMERS - PM 3P - 225 KVA	225	60929.2617	28	2176.045061	28	2,176.04506	225.00	6,214.706	11514.54815	5.29	1190.5881
TRANSFORMERS - PM 3P - 225 KVA	225	366766.6948	40	9169.16737	40	9,169.16737	225.00	6,214.706	57990.90627	6.32	1423.0249
TRANSFORMERS - PM 3P - 2500 KVA	2500	97658.65528	2	48829.32764	2	48,829.32764	2,500.00	57,668.810	69055.09739	1.41	3535.5339
TRANSFORMERS - PM 3P - 2500 KVA	2500	167975.8679	1	167975.8679	1	167,975.86791	2,500.00	57,668.810	167975.8679	1.00	2500
TRANSFORMERS - PM 3P - 2500 KVA	2500	50164.16186	1	50164.16186	1	50,164.16186	2,500.00	57,668.810	50164.16186	1.00	2500
TRANSFORMERS - PM 3P - 2500 KVA	2500	250760.4115	4	62690.10288	4	62,690.10288	2,500.00	57,668.810	125380.2058	2.00	5000
TRANSFORMERS - PM 3P - 2500 KVA	2500	343018.9505	8	42877.36882	8	42,877.36882	2,500.00	57,668.810	121275.513	2.83	7071.0678
TRANSFORMERS - PM 3P - 2500 KVA	2500	156989.0122	3	52329.67072	3	52,329.67072	2,500.00	57,668.810	90637.64843	1.73	4330.127
TRANSFORMERS - PM 3P - 2500 KVA	2500	118349.9622	2	59174.98108	2	59,174.98108	2,500.00	57,668.810	83686.0608	1.41	3535.5339
TRANSFORMERS - PM 3P - 2500 KVA	2500	60325.14329	1	60325.14329	1	60,325.14329	2,500.00	57,668.810	60325.14329	1.00	2500
TRANSFORMERS - PM 3P - 2500 KVA	2500	291085.0082	5	58217.00164	5	58,217.00164	2,500.00	57,668.810	130177.1731	2.24	5590.1699
TRANSFORMERS - PM 3P - 2500 KVA	2500	477350.524	9	53038.94711	9	53,038.94711	2,500.00	57,668.810	159116.8413	3.00	7500
TRANSFORMERS - PM 3P - 2500 KVA	2500	210425.9799	3	70141.99329	3	70,141.99329	2,500.00	57,668.810	121489.4961	1.73	4330.127
TRANSFORMERS - PM 3P - 2500 KVA	2500	205362.4995	3	68454.16649	3	68,454.16649	2,500.00	57,668.810	118566.0943	1.73	4330.127
TRANSFORMERS - PM 3P - 2500 KVA	2500	266180.0345	5	53236.00691	5	53,236.00691	2,500.00	57,668.810	119039.3303	2.24	5590.1699
TRANSFORMERS - PM 3P - 2500 KVA	2500	112627.1629	12	9385.596912	12	9,385.59691	2,500.00	57,668.810	32512.66142	3.46	8660.254
TRANSFORMERS - PM 3P - 2500 KVA	2500	372786.0158	6	62131.00264	6	62,131.00264	2,500.00	57,668.810	152189.2537	2.45	6123.7244
TRANSFORMERS - PM 3P - 2500 KVA	2500	5493.793877	6	915.6323128	6	915.63231	2,500.00	57,668.810	2242.831958	2.45	6123.7244
TRANSFORMERS - PM 3P - 2500 KVA	2500	365743.7372	19	19249.67038	19	19,249.67038	2,500.00	57,668.810	83907.36788	4.36	10897.247
TRANSFORMERS - PM 3P - 2500 KVA	2500	216002.3898	5	43200.47796	5	43,200.47796	2,500.00	57,668.810	96599.20538	2.24	5590.1699
TRANSFORMERS - PM 3P - 2500 KVA	2500	1242135.106	23	54005.8742	23	54,005.87420	2,500.00	57,668.810	259003.0739	4.80	11989.579
TRANSFORMERS - PM 3P - 2500 KVA	2500	6508.30026	1	6508.30026	1	6,508.30026	2,500.00	57,668.810	6508.30026	1.00	2500
TRANSFORMERS - PM 3P - 2500 KVA	2500	130237.4893	4	32559.37233	4	32,559.37233	2,500.00	57,668.810	65118.74465	2.00	5000
TRANSFORMERS - PM 3P - 2500 KVA	2500	27895.01771	5	5579.003542	5	5,579.00354	2,500.00	57,668.810	12475.03117	2.24	5590.1699
TRANSFORMERS - PM 3P - 2500 KVA	2500	572411.6591	14	40886.54708	14	40,886.54708	2,500.00	57,668.810	152983.4509	3.74	9354.1435

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{-.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 300 KVA	300	14185.04109	1	14185.04109	1	14,185.04109	300.00	7,910.995	14185.04109	1.00	300
TRANSFORMERS - PM 3P - 300 KVA	300	318614.2194	23	13852.79215	23	13,852.79215	300.00	7,910.995	66435.65728	4.80	1438.7495
TRANSFORMERS - PM 3P - 300 KVA	300	66485.97	4	16621.4925	4	16,621.49250	300.00	7,910.995	33242.985	2.00	600
TRANSFORMERS - PM 3P - 300 KVA	300	166664.9631	9	18518.32923	9	18,518.32923	300.00	7,910.995	55554.98769	3.00	900
TRANSFORMERS - PM 3P - 300 KVA	300	188374.4892	10	18837.44892	10	18,837.44892	300.00	7,910.995	59569.24391	3.16	948.6833
TRANSFORMERS - PM 3P - 300 KVA	300	122047.8703	9	13560.87447	9	13,560.87447	300.00	7,910.995	40682.62342	3.00	900
TRANSFORMERS - PM 3P - 300 KVA	300	193905.3629	14	13850.38307	14	13,850.38307	300.00	7,910.995	51823.38811	3.74	1122.4972
TRANSFORMERS - PM 3P - 300 KVA	300	140322.6564	11	12756.60512	11	12,756.60512	300.00	7,910.995	42308.87279	3.32	994.98744
TRANSFORMERS - PM 3P - 300 KVA	300	44475.76641	4	11118.9416	4	11,118.94160	300.00	7,910.995	22237.8832	2.00	600
TRANSFORMERS - PM 3P - 300 KVA	300	142669.795	10	14266.9795	10	14,266.97950	300.00	7,910.995	45116.15057	3.16	948.6833
TRANSFORMERS - PM 3P - 300 KVA	300	306236.3004	20	15311.81502	20	15,311.81502	300.00	7,910.995	68476.51848	4.47	1341.6408
TRANSFORMERS - PM 3P - 300 KVA	300	54706.59371	4	13676.64843	4	13,676.64843	300.00	7,910.995	27353.29686	2.00	600
TRANSFORMERS - PM 3P - 300 KVA	300	253236.8312	16	15827.30195	16	15,827.30195	300.00	7,910.995	63309.2078	4.00	1200
TRANSFORMERS - PM 3P - 300 KVA	300	114309.8475	8	14288.73094	8	14,288.73094	300.00	7,910.995	40414.63416	2.83	848.52814
TRANSFORMERS - PM 3P - 300 KVA	300	416787.2055	30	13892.90685	30	13,892.90685	300.00	7,910.995	76094.5847	5.48	1643.1677
TRANSFORMERS - PM 3P - 300 KVA	300	260333.65	17	15313.74411	17	15,313.74411	300.00	7,910.995	63140.18451	4.12	1236.9317
TRANSFORMERS - PM 3P - 300 KVA	300	295046.1414	20	14752.30707	20	14,752.30707	300.00	7,910.995	65974.32286	4.47	1341.6408
TRANSFORMERS - PM 3P - 300 KVA	300	403633.4974	26	15524.36529	26	15,524.36529	300.00	7,910.995	79159.04153	5.10	1529.7059
TRANSFORMERS - PM 3P - 300 KVA	300	431291.7193	29	14872.12825	29	14,872.12825	300.00	7,910.995	80088.86167	5.39	1615.5494
TRANSFORMERS - PM 3P - 300 KVA	300	187059.1217	13	14389.16321	13	14,389.16321	300.00	7,910.995	51880.86576	3.61	1081.6654
TRANSFORMERS - PM 3P - 300 KVA	300	300796.9858	21	14323.66599	21	14,323.66599	300.00	7,910.995	65639.28364	4.58	1374.7727
TRANSFORMERS - PM 3P - 300 KVA	300	164126.6058	12	13677.21715	12	13,677.21715	300.00	7,910.995	47379.27001	3.46	1039.2305
TRANSFORMERS - PM 3P - 300 KVA	300	468641.1172	32	14645.03491	32	14,645.03491	300.00	7,910.995	82844.82798	5.66	1697.0563
TRANSFORMERS - PM 3P - 300 KVA	300	601347.5644	41	14667.01377	41	14,667.01377	300.00	7,910.995	93914.71133	6.40	1920.9373
TRANSFORMERS - PM 3P - 300 KVA	300	373108.6037	25	14924.34415	25	14,924.34415	300.00	7,910.995	74621.72075	5.00	1500
TRANSFORMERS - PM 3P - 300 KVA	300	613319.7763	41	14959.01893	41	14,959.01893	300.00	7,910.995	95784.45671	6.40	1920.9373
TRANSFORMERS - PM 3P - 300 KVA	300	783958.8362	47	16679.97524	47	16,679.97524	300.00	7,910.995	114352.149	6.86	2056.6964
TRANSFORMERS - PM 3P - 300 KVA	300	305545.5956	59	5178.738908	59	5,178.73891	300.00	7,910.995	39778.64834	7.68	2304.3437
TRANSFORMERS - PM 3P - 300 KVA	300	265319.845	101	2626.929159	101	2,626.92916	300.00	7,910.995	26400.31131	10.05	3014.9627
TRANSFORMERS - PM 3P - 300 KVA	300	116461.6856	12	9705.140467	12	9,705.14047	300.00	7,910.995	33619.59277	3.46	1039.2305
TRANSFORMERS - PM 3P - 300 KVA	300	626926.7902	40	15673.16975	40	15,673.16975	300.00	7,910.995	99125.82916	6.32	1897.3666
TRANSFORMERS - PM 3P - 300 KVA	300	312381.7435	25	12495.26974	25	12,495.26974	300.00	7,910.995	62476.34871	5.00	1500
TRANSFORMERS - PM 3P - 300 KVA	300	392009.5642	48	8166.86592	48	8,166.86592	300.00	7,910.995	56581.70685	6.93	2078.461
TRANSFORMERS - PM 3P - 300 KVA	300	46922.87492	21	2234.422615	21	2,234.42262	300.00	7,910.995	10239.41077	4.58	1374.7727
TRANSFORMERS - PM 3P - 300 KVA	300	581294.2716	55	10568.98676	55	10,568.98676	300.00	7,910.995	78381.7036	7.42	2224.8595
TRANSFORMERS - PM 3P - 3000 KVA	3000	62390.68278	1	62390.68278	1	62,390.68278	3,000.00	68,977.404	62390.68278	1.00	3000
TRANSFORMERS - PM 3P - 3000 KVA	3000	74842.07018	1	74842.07018	1	74,842.07018	3,000.00	68,977.404	74842.07018	1.00	3000
TRANSFORMERS - PM 3P - 3000 KVA	3000	53901.1791	1	53901.1791	1	53,901.17910	3,000.00	68,977.404	53901.1791	1.00	3000
TRANSFORMERS - PM 3P - 3000 KVA	3000	59581.0092	1	59581.0092	1	59,581.00920	3,000.00	68,977.404	59581.0092	1.00	3000
TRANSFORMERS - PM 3P - 3000 KVA	3000	269194.209	1	269194.209	1	269,194.20903	3,000.00	68,977.404	269194.209	1.00	3000

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 3000 KVA	3000	112137.4525	2	56068.72625	2	56,068.72625	3,000.00	68,977.404	79293.15309	1.41	4242.6407
TRANSFORMERS - PM 3P - 3000 KVA	3000	23088.494	1	23088.494	1	23,088.49400	3,000.00	68,977.404	23088.494	1.00	3000
TRANSFORMERS - PM 3P - 3000 KVA	3000	243588.0691	4	60897.01726	4	60,897.01726	3,000.00	68,977.404	121794.0345	2.00	6000
TRANSFORMERS - PM 3P - 333 KVA	333	15692.96476	1	15692.96476	1	15,692.96476	333.00	8,657.362	15692.96476	1.00	333
TRANSFORMERS - PM 3P - 333 KVA	333	13427.685	2	6713.8425	2	6,713.84250	333.00	8,657.362	9494.807119	1.41	470.93312
TRANSFORMERS - PM 3P - 333 KVA	333	24580.86021	3	8193.620069	3	8,193.62007	333.00	8,657.362	14191.76626	1.73	576.77292
TRANSFORMERS - PM 3P - 333 KVA	333	62747.56344	6	10457.92724	6	10,457.92724	333.00	8,657.362	25616.58551	2.45	815.68008
TRANSFORMERS - PM 3P - 333 KVA	333	176907.8293	18	9828.212741	18	9,828.21274	333.00	8,657.362	41697.57526	4.24	1412.7993
TRANSFORMERS - PM 3P - 333 KVA	333	29510.42192	3	9836.807308	3	9,836.80731	333.00	8,657.362	17037.85004	1.73	576.77292
TRANSFORMERS - PM 3P - 45 KVA	45	8864.299528	1	8864.299528	1	8,864.29953	45.00	2,143.612	8864.299528	1.00	45
TRANSFORMERS - PM 3P - 45 KVA	45	60087.67863	7	8583.954089	7	8,583.95409	45.00	2,143.612	22711.00779	2.65	119.05881
TRANSFORMERS - PM 3P - 45 KVA	45	55922.27639	6	9320.379399	6	9,320.37940	45.00	2,143.612	22830.17374	2.45	110.22704
TRANSFORMERS - PM 3P - 45 KVA	45	27214.13014	3	9071.376712	3	9,071.37671	45.00	2,143.612	15712.08536	1.73	77.942286
TRANSFORMERS - PM 3P - 45 KVA	45	34281.9596	4	8570.489899	4	8,570.48990	45.00	2,143.612	17140.9798	2.00	90
TRANSFORMERS - PM 3P - 45 KVA	45	16083.02905	2	8041.514527	2	8,041.51453	45.00	2,143.612	11372.41891	1.41	63.63961
TRANSFORMERS - PM 3P - 45 KVA	45	49940.23965	6	8323.373274	6	8,323.37327	45.00	2,143.612	20388.01746	2.45	110.22704
TRANSFORMERS - PM 3P - 45 KVA	45	79974.60335	10	7997.460335	10	7,997.46033	45.00	2,143.612	25290.19015	3.16	142.30249
TRANSFORMERS - PM 3P - 45 KVA	45	72679.10747	8	9084.888433	8	9,084.88843	45.00	2,143.612	25695.94487	2.83	127.27922
TRANSFORMERS - PM 3P - 45 KVA	45	80268.58813	8	10033.57352	8	10,033.57352	45.00	2,143.612	28379.23149	2.83	127.27922
TRANSFORMERS - PM 3P - 45 KVA	45	30355.17967	4	7588.794918	4	7,588.79492	45.00	2,143.612	15177.58984	2.00	90
TRANSFORMERS - PM 3P - 45 KVA	45	99260.8865	13	7635.452808	13	7,635.45281	45.00	2,143.612	27530.01661	3.61	162.24981
TRANSFORMERS - PM 3P - 45 KVA	45	213788.5186	26	8222.635332	26	8,222.63533	45.00	2,143.612	41927.37801	5.10	229.45588
TRANSFORMERS - PM 3P - 45 KVA	45	98241.24026	21	4678.154298	21	4,678.15430	45.00	2,143.612	21437.99618	4.58	206.21591
TRANSFORMERS - PM 3P - 500 KVA	500	226993.4258	15	15132.89505	15	15,132.89505	500.00	12,434.433	58609.45051	3.87	1936.4917
TRANSFORMERS - PM 3P - 500 KVA	500	191790.624	3	63930.208	3	63,930.20800	500.00	12,434.433	110730.3684	1.73	866.0254
TRANSFORMERS - PM 3P - 500 KVA	500	564580.3693	33	17108.49604	33	17,108.49604	500.00	12,434.433	98280.82728	5.74	2872.2813
TRANSFORMERS - PM 3P - 500 KVA	500	189490.9835	8	23686.37293	8	23,686.37293	500.00	12,434.433	66995.17969	2.83	1414.2136
TRANSFORMERS - PM 3P - 500 KVA	500	213825.866	13	16448.14354	13	16,448.14354	500.00	12,434.433	59304.62491	3.61	1802.7756
TRANSFORMERS - PM 3P - 500 KVA	500	67123.62972	4	16780.90743	4	16,780.90743	500.00	12,434.433	33561.81486	2.00	1000
TRANSFORMERS - PM 3P - 500 KVA	500	89828.73639	6	14971.45606	6	14,971.45606	500.00	12,434.433	36672.42806	2.45	1224.7449
TRANSFORMERS - PM 3P - 500 KVA	500	222641.8472	15	14842.78982	15	14,842.78982	500.00	12,434.433	57485.87777	3.87	1936.4917
TRANSFORMERS - PM 3P - 500 KVA	500	131501.2109	8	16437.65136	8	16,437.65136	500.00	12,434.433	46492.69898	2.83	1414.2136
TRANSFORMERS - PM 3P - 500 KVA	500	77615.09922	5	15523.01984	5	15,523.01984	500.00	12,434.433	34710.52759	2.24	1118.034
TRANSFORMERS - PM 3P - 500 KVA	500	217678.685	11	19788.97136	11	19,788.97136	500.00	12,434.433	65632.59299	3.32	1658.3124
TRANSFORMERS - PM 3P - 500 KVA	500	406558.9487	22	18479.95221	22	18,479.95221	500.00	12,434.433	86678.65911	4.69	2345.2079
TRANSFORMERS - PM 3P - 500 KVA	500	135093.9083	8	16886.73854	8	16,886.73854	500.00	12,434.433	47762.90932	2.83	1414.2136
TRANSFORMERS - PM 3P - 500 KVA	500	304920.8416	15	20328.0561	15	20,328.05610	500.00	12,434.433	78730.22275	3.87	1936.4917
TRANSFORMERS - PM 3P - 500 KVA	500	516122.0479	27	19115.6314	27	19,115.63140	500.00	12,434.433	99327.73443	5.20	2598.0762
TRANSFORMERS - PM 3P - 500 KVA	500	439876.4239	24	18328.18433	24	18,328.18433	500.00	12,434.433	89789.39904	4.90	2449.4897
TRANSFORMERS - PM 3P - 500 KVA	500	337204.1414	17	19835.53773	17	19,835.53773	500.00	12,434.433	81784.01721	4.12	2061.5528

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^5	n^5	xn^5
TRANSFORMERS - PM 3P - 500 KVA	500	360806.107	18	20044.78372	18	20,044.78372	500.00	12,434.433	85042.81498	4.24	2121.3203
TRANSFORMERS - PM 3P - 500 KVA	500	409234.5278	20	20461.72639	20	20,461.72639	500.00	12,434.433	91507.6223	4.47	2236.068
TRANSFORMERS - PM 3P - 500 KVA	500	303806.1535	15	20253.74357	15	20,253.74357	500.00	12,434.433	78442.41154	3.87	1936.4917
TRANSFORMERS - PM 3P - 500 KVA	500	484242.435	25	19369.6974	25	19,369.69740	500.00	12,434.433	96848.487	5.00	2500
TRANSFORMERS - PM 3P - 500 KVA	500	299850.6303	15	19990.04202	15	19,990.04202	500.00	12,434.433	77421.09982	3.87	1936.4917
TRANSFORMERS - PM 3P - 500 KVA	500	410154.7921	23	17832.81705	23	17,832.81705	500.00	12,434.433	85523.18615	4.80	2397.9158
TRANSFORMERS - PM 3P - 500 KVA	500	384163.9049	20	19208.19525	20	19,208.19525	500.00	12,434.433	85901.66059	4.47	2236.068
TRANSFORMERS - PM 3P - 500 KVA	500	555263.2984	29	19147.01029	29	19,147.01029	500.00	12,434.433	103109.806	5.39	2692.5824
TRANSFORMERS - PM 3P - 500 KVA	500	702440.315	38	18485.27145	38	18,485.27145	500.00	12,434.433	113950.8662	6.16	3082.207
TRANSFORMERS - PM 3P - 500 KVA	500	515276.395	26	19818.32289	26	19,818.32289	500.00	12,434.433	101054.0151	5.10	2549.5098
TRANSFORMERS - PM 3P - 500 KVA	500	938085.768	40	23452.1442	40	23,452.14420	500.00	12,434.433	148324.3834	6.32	3162.2777
TRANSFORMERS - PM 3P - 500 KVA	500	287132.9774	24	11963.87406	24	11,963.87406	500.00	12,434.433	58610.77358	4.90	2449.4897
TRANSFORMERS - PM 3P - 500 KVA	500	406448.815	83	4896.973675	83	4,896.97368	500.00	12,434.433	44613.55341	9.11	4555.2168
TRANSFORMERS - PM 3P - 500 KVA	500	294292.3997	22	13376.92726	22	13,376.92726	500.00	12,434.433	62743.35043	4.69	2345.2079
TRANSFORMERS - PM 3P - 500 KVA	500	795279.7133	36	22091.10315	36	22,091.10315	500.00	12,434.433	132546.6189	6.00	3000
TRANSFORMERS - PM 3P - 500 KVA	500	426476.1173	26	16402.92759	26	16,402.92759	500.00	12,434.433	83638.84785	5.10	2549.5098
TRANSFORMERS - PM 3P - 500 KVA	500	573957.9899	50	11479.1598	50	11,479.15980	500.00	12,434.433	81169.91736	7.07	3535.5339
TRANSFORMERS - PM 3P - 500 KVA	500	107341.493	34	3157.102735	34	3,157.10274	500.00	12,434.433	18408.91418	5.83	2915.4759
TRANSFORMERS - PM 3P - 500 KVA	500	822842.218	59	13946.47827	59	13,946.47827	500.00	12,434.433	107124.9323	7.68	3840.5729
TRANSFORMERS - PM 3P - 75 KVA	75	27334.98152	4	6833.745379	4	6,833.74538	75.00	2,822.128	13667.49076	2.00	150
TRANSFORMERS - PM 3P - 75 KVA	75	49634.0508	3	16544.6836	3	16,544.68360	75.00	2,822.128	28656.23259	1.73	129.90381
TRANSFORMERS - PM 3P - 75 KVA	75	340620.9721	39	8733.87108	39	8,733.87108	75.00	2,822.128	54543.00741	6.24	468.37485
TRANSFORMERS - PM 3P - 75 KVA	75	53118.01592	8	6639.75199	8	6,639.75199	75.00	2,822.128	18780.05463	2.83	212.13203
TRANSFORMERS - PM 3P - 75 KVA	75	50040.58545	6	8340.097575	6	8,340.09757	75.00	2,822.128	20428.98346	2.45	183.71173
TRANSFORMERS - PM 3P - 75 KVA	75	120305.1099	19	6331.847891	19	6,331.84789	75.00	2,822.128	27599.88508	4.36	326.91742
TRANSFORMERS - PM 3P - 75 KVA	75	102289.1458	12	8524.095484	12	8,524.09548	75.00	2,822.128	29528.33293	3.46	259.80762
TRANSFORMERS - PM 3P - 75 KVA	75	89445.61914	10	8944.561914	10	8,944.56191	75.00	2,822.128	28285.18832	3.16	237.17082
TRANSFORMERS - PM 3P - 75 KVA	75	62519.26491	10	6251.926491	10	6,251.92649	75.00	2,822.128	19770.32748	3.16	237.17082
TRANSFORMERS - PM 3P - 75 KVA	75	74336.15484	13	5718.165757	13	5,718.16576	75.00	2,822.128	20617.13984	3.61	270.41635
TRANSFORMERS - PM 3P - 75 KVA	75	74134.53771	10	7413.453771	10	7,413.45377	75.00	2,822.128	23443.39925	3.16	237.17082
TRANSFORMERS - PM 3P - 75 KVA	75	9039.669668	1	9039.669668	1	9,039.66967	75.00	2,822.128	9039.669668	1.00	75
TRANSFORMERS - PM 3P - 75 KVA	75	8662.189953	1	8662.189953	1	8,662.18995	75.00	2,822.128	8662.189953	1.00	75
TRANSFORMERS - PM 3P - 75 KVA	75	53698.16758	6	8949.694597	6	8,949.69460	75.00	2,822.128	21922.18512	2.45	183.71173
TRANSFORMERS - PM 3P - 75 KVA	75	91156.70524	9	10128.5228	9	10,128.52280	75.00	2,822.128	30385.56841	3.00	225
TRANSFORMERS - PM 3P - 75 KVA	75	76692.40288	10	7669.240288	10	7,669.24029	75.00	2,822.128	24252.26723	3.16	237.17082
TRANSFORMERS - PM 3P - 75 KVA	75	100528.4469	10	10052.84469	10	10,052.84469	75.00	2,822.128	31789.88617	3.16	237.17082
TRANSFORMERS - PM 3P - 75 KVA	75	29028.76865	3	9676.256216	3	9,676.25622	75.00	2,822.128	16759.76739	1.73	129.90381
TRANSFORMERS - PM 3P - 75 KVA	75	39441.80211	5	7888.360421	5	7,888.36042	75.00	2,822.128	17638.91013	2.24	167.7051
TRANSFORMERS - PM 3P - 75 KVA	75	85123.60049	10	8512.360049	10	8,512.36005	75.00	2,822.128	26918.44602	3.16	237.17082
TRANSFORMERS - PM 3P - 75 KVA	75	67909.82665	6	11318.30444	6	11,318.30444	75.00	2,822.128	27724.07064	2.45	183.71173

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n^5	n^5	xn^5
TRANSFORMERS - PM 3P - 75 KVA	75	63699.46507	6	10616.57751	6	10,616.57751	75.00	2,822.128	26005.19772	2.45	183.71173
TRANSFORMERS - PM 3P - 75 KVA	75	74737.39267	8	9342.174083	8	9,342.17408	75.00	2,822.128	26423.65858	2.83	212.13203
TRANSFORMERS - PM 3P - 75 KVA	75	78912.9279	9	8768.1031	9	8,768.10310	75.00	2,822.128	26304.3093	3.00	225
TRANSFORMERS - PM 3P - 75 KVA	75	141146.0204	16	8821.626273	16	8,821.62627	75.00	2,822.128	35286.50509	4.00	300
TRANSFORMERS - PM 3P - 75 KVA	75	263527.7988	23	11457.73038	23	11,457.73038	75.00	2,822.128	54949.34455	4.80	359.68736
TRANSFORMERS - PM 3P - 75 KVA	75	83046.78978	23	3610.72999	23	3,610.72999	75.00	2,822.128	17316.45271	4.80	359.68736
TRANSFORMERS - PM 3P - 75 KVA	75	126397.8085	33	3830.236622	33	3,830.23662	75.00	2,822.128	22003.03422	5.74	430.8422
TRANSFORMERS - PM 3P - 75 KVA	75	110762.3553	16	6922.647207	16	6,922.64721	75.00	2,822.128	27690.58883	4.00	300
TRANSFORMERS - PM 3P - 75 KVA	75	306464.7233	29	10567.74908	29	10,567.74908	75.00	2,822.128	56909.07043	5.39	403.88736
TRANSFORMERS - PM 3P - 75 KVA	75	261397.1868	29	9013.696098	29	9,013.69610	75.00	2,822.128	48540.23901	5.39	403.88736
TRANSFORMERS - PM 3P - 75 KVA	75	148307.9907	23	6448.173509	23	6,448.17351	75.00	2,822.128	30924.35378	4.80	359.68736
TRANSFORMERS - PM 3P - 75 KVA	75	45132.55743	21	2149.169401	21	2,149.16940	75.00	2,822.128	9848.731463	4.58	343.69318
TRANSFORMERS - PM 3P - 75 KVA	75	557962.3912	146	3821.660214	146	3,821.66021	75.00	2,822.128	46177.29606	12.08	906.22845
TRANSFORMERS - PM 3P - 750 KVA	750	29578.53831	1	29578.53831	1	29,578.53831	750.00	18,088.730	29578.53831	1.00	750
TRANSFORMERS - PM 3P - 750 KVA	750	52770.99	2	26385.495	2	26,385.49500	750.00	18,088.730	37314.72488	1.41	1060.6602
TRANSFORMERS - PM 3P - 750 KVA	750	80718.68729	3	26906.2291	3	26,906.22910	750.00	18,088.730	46602.95584	1.73	1299.0381
TRANSFORMERS - PM 3P - 750 KVA	750	196715.4213	8	24589.42767	8	24,589.42767	750.00	18,088.730	69549.4042	2.83	2121.3203
TRANSFORMERS - PM 3P - 750 KVA	750	203285.646	9	22587.294	9	22,587.29400	750.00	18,088.730	67761.882	3.00	2250
TRANSFORMERS - PM 3P - 750 KVA	750	80896.42094	3	26965.47365	3	26,965.47365	750.00	18,088.730	46705.5704	1.73	1299.0381
TRANSFORMERS - PM 3P - 750 KVA	750	56607.30757	4	14151.82689	4	14,151.82689	750.00	18,088.730	28303.65379	2.00	1500
TRANSFORMERS - PM 3P - 750 KVA	750	61137.50139	3	20379.16713	3	20,379.16713	750.00	18,088.730	35297.75288	1.73	1299.0381
TRANSFORMERS - PM 3P - 750 KVA	750	143912.599	7	20558.94271	7	20,558.94271	750.00	18,088.730	54393.84964	2.65	1984.3135
TRANSFORMERS - PM 3P - 750 KVA	750	40444.32043	1	40444.32043	1	40,444.32043	750.00	18,088.730	40444.32043	1.00	750
TRANSFORMERS - PM 3P - 750 KVA	750	359728.3717	13	27671.4132	13	27,671.41320	750.00	18,088.730	99770.69917	3.61	2704.1635
TRANSFORMERS - PM 3P - 750 KVA	750	328744.9611	13	25288.07393	13	25,288.07393	750.00	18,088.730	91177.44721	3.61	2704.1635
TRANSFORMERS - PM 3P - 750 KVA	750	430793.8698	16	26924.61686	16	26,924.61686	750.00	18,088.730	107698.4674	4.00	3000
TRANSFORMERS - PM 3P - 750 KVA	750	391541.633	14	27967.2595	14	27,967.25950	750.00	18,088.730	104643.9031	3.74	2806.243
TRANSFORMERS - PM 3P - 750 KVA	750	173418.3947	6	28903.06578	6	28,903.06578	750.00	18,088.730	70797.76317	2.45	1837.1173
TRANSFORMERS - PM 3P - 750 KVA	750	526108.5999	19	27689.92631	19	27,689.92631	750.00	18,088.730	120697.5905	4.36	3269.1742
TRANSFORMERS - PM 3P - 750 KVA	750	299899.8032	12	24991.65026	12	24,991.65026	750.00	18,088.730	86573.61604	3.46	2598.0762
TRANSFORMERS - PM 3P - 750 KVA	750	385841.8184	15	25722.78789	15	25,722.78789	750.00	18,088.730	99623.92913	3.87	2904.7375
TRANSFORMERS - PM 3P - 750 KVA	750	476847.0346	20	23842.35173	20	23,842.35173	750.00	18,088.730	106626.2384	4.47	3354.102
TRANSFORMERS - PM 3P - 750 KVA	750	331746.0461	13	25518.92663	13	25,518.92663	750.00	18,088.730	92009.79844	3.61	2704.1635
TRANSFORMERS - PM 3P - 750 KVA	750	435710.5349	16	27231.90843	16	27,231.90843	750.00	18,088.730	108927.6337	4.00	3000
TRANSFORMERS - PM 3P - 750 KVA	750	378530.497	16	23658.15606	16	23,658.15606	750.00	18,088.730	94632.62425	4.00	3000
TRANSFORMERS - PM 3P - 750 KVA	750	409218.5486	17	24071.67933	17	24,071.67933	750.00	18,088.730	99250.07645	4.12	3092.3292
TRANSFORMERS - PM 3P - 750 KVA	750	508750.3267	18	28263.90704	18	28,263.90704	750.00	18,088.730	119913.602	4.24	3181.9805
TRANSFORMERS - PM 3P - 750 KVA	750	242410.7658	22	11018.67117	22	11,018.67117	750.00	18,088.730	51682.14891	4.69	3517.8118
TRANSFORMERS - PM 3P - 750 KVA	750	360300.9919	36	10008.36089	36	10,008.36089	750.00	18,088.730	60050.16532	6.00	4500
TRANSFORMERS - PM 3P - 750 KVA	750	199040.5429	11	18094.59481	11	18,094.59481	750.00	18,088.730	60012.98172	3.32	2487.4686

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	Size	2009 Cost	Quantity	Avg Cost	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 750 KVA	750	605483.7384	18	33637.98546	18	33,637.98546	750.00	18,088.730	142713.8858	4.24	3181.9805
TRANSFORMERS - PM 3P - 750 KVA	750	303184.3908	13	23321.87622	13	23,321.87622	750.00	18,088.730	84088.22054	3.61	2704.1635
TRANSFORMERS - PM 3P - 750 KVA	750	517284.5664	28	18474.4488	28	18,474.44880	750.00	18,088.730	97757.59427	5.29	3968.627
TRANSFORMERS - PM 3P - 750 KVA	750	43245.08226	9	4805.00914	9	4,805.00914	750.00	18,088.730	14415.02742	3.00	2250
TRANSFORMERS - PM 3P - 750 KVA	750	389688.8883	22	17713.13129	22	17,713.13129	750.00	18,088.730	83081.95014	4.69	3517.8118
TRANSFORMERS - PM 3P - 833 KVA	833	88141.9986	3	29380.6662	3	29,380.66620	833.00	19,965.957	50888.80662	1.73	1442.7983