

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD Primary	Rate CTOD Secondary	Rate ITOD Primary	Rate ITOD Secondary	Rate RTS Transmission
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	PPBDA	\$ 263,121	\$ 298,889	\$ 1,214,569	\$ 33,324	\$ 340,216
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	\$ 241,582	\$ 348,445	\$ 1,063,522	\$ 34,310	\$ 307,641
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	\$ 124,398	\$ 157,073	\$ 520,804	\$ 17,777	\$ 105,931
Production Energy	TLB	LBPEEB	E01	\$ 448,338	\$ 509,284	\$ 2,069,535	\$ 56,781	\$ 579,703
Production Energy - Not Used	TLB	LBPEEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TLB	LBPEEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TLB	LBPPT		\$ 1,077,439	\$ 1,313,691	\$ 4,868,430	\$ 142,192	\$ 1,333,482
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	PPBDA	\$ 26,174	\$ 29,732	\$ 120,821	\$ 3,315	\$ 33,844
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 24,032	\$ 34,662	\$ 105,796	\$ 3,413	\$ 30,603
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 12,375	\$ 15,625	\$ 51,808	\$ 1,768	\$ 10,538
Total Transmission Plant	TLB	LBTRT		\$ 62,581	\$ 80,020	\$ 278,425	\$ 8,496	\$ 74,984
Distribution Poles								
Specific	TLB	LBGPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TLB	LBDSG	NCPD	\$ 32,355	\$ 34,692	\$ 134,947	\$ 4,306	\$ -
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBGPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBGPLD	NCPD	\$ 22,662	\$ 24,300	\$ 94,522	\$ 3,016	\$ -
Primary Customer	TLB	LBGPLC	Cus108	\$ 34	\$ 135	\$ 72	\$ 27	\$ -
Secondary Demand	TLB	LBDSL	SICD	\$ -	\$ 1,984	\$ -	\$ 276	\$ -
Secondary Customer	TLB	LBDSL	Cus107	\$ -	\$ 25	\$ -	\$ 5	\$ -
Total Distribution Primary & Secondary Lines	TLB	LBDLT		\$ 22,696	\$ 26,443	\$ 94,594	\$ 3,325	\$ -
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	\$ -	\$ 4,341	\$ -	\$ 604	\$ -
Customer	TLB	LBDLTC	Cus107	\$ -	\$ 40	\$ -	\$ 8	\$ -
Total Distribution Line Transformers	TLB	LBDLTT		\$ -	\$ 4,381	\$ -	\$ 613	\$ -
Distribution Services								
Customer	TLB	LBOSC	C02	\$ -	\$ 15	\$ -	\$ 8	\$ -
Distribution Meters								
Customer	TLB	LBDMC	C03	\$ 1,233	\$ 4,931	\$ 14,141	\$ 5,272	\$ 1,550
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	\$ 3,628	\$ 14,510	\$ 7,773	\$ 2,937	\$ 864
Customer Service & Info.								
Customer	TLB	LBCSI	C05	\$ 853	\$ 3,412	\$ 1,828	\$ 690	\$ 203
Sales Expense								
Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 1,200,783	\$ 1,482,095	\$ 5,400,138	\$ 167,839	\$ 1,411,094

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Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	PPBDA	\$ 171,399	\$ 44,985	\$ 85,390	\$ 3,231	\$ 3,128
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	\$ 221,567	\$ 49,225	-	-	\$ 2,434
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	\$ 95,536	\$ 14,895	-	-	\$ 950
Production Energy	TLB	LBPEEB	E01	\$ 292,052	\$ 76,651	\$ 145,499	\$ 5,505	\$ 5,330
Production Energy - Not Used	TLB	LBPEEI	E01	-	-	-	-	-
Production Energy - Not Used	TLB	LBPEEP	E01	-	-	-	-	-
Total Power Production Plant		LBPPPT		\$ 780,554	\$ 185,755	\$ 230,889	\$ 8,737	\$ 11,842
Transmission Plant								
Transmission Demand - Base	TLB	LBTRB	PPBDA	\$ 17,050	\$ 4,475	\$ 8,494	\$ 321	\$ 311
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 22,041	\$ 4,897	-	-	\$ 242
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 9,504	\$ 1,482	-	-	\$ 95
Total Transmission Plant		LBTRT		\$ 48,595	\$ 10,853	\$ 8,494	\$ 321	\$ 648
Distribution Poles								
Specific	TLB	LB DPS	NCPP	-	-	-	-	-
Distribution Substation								
General	TLB	LBDSG	NCPP	\$ 21,684	\$ 5,029	\$ 13,119	\$ 445	\$ 205
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LB DPLS	NCPP	-	-	-	-	-
Primary Demand	TLB	LB DPLD	NCPP	\$ 15,189	\$ 3,523	\$ 9,189	\$ 312	\$ 144
Primary Customer	TLB	LB DPLC	Cus108	\$ 2	\$ 3	\$ 17,050	\$ 19	\$ 158
Secondary Demand	TLB	LBDSL	SICD	-	-	\$ 696	\$ 24	\$ 11
Secondary Customer	TLB	LBDSL C	Cus107	-	-	\$ 3,158	\$ 4	\$ 29
Total Distribution Primary & Secondary Lines		LB DLT		\$ 15,190	\$ 3,526	\$ 30,092	\$ 358	\$ 342
Distribution Line Transformers								
Demand	TLB	LB DLT D	SICD	-	-	\$ 1,524	\$ 52	\$ 24
Customer	TLB	LB DLT C	Cus107	-	-	\$ 5,009	\$ 6	\$ 46
Total Distribution Line Transformers		LB DLT T		-	-	\$ 6,533	\$ 57	\$ 70
Distribution Services								
Customer	TLB	LB DSC	C02	-	-	-	\$ 19	\$ 157
Distribution Meters								
Customer	TLB	LB DMC	C03	\$ 335	\$ 761	-	\$ 1,042	\$ 8,550
Distribution Street & Customer Lighting								
Customer	TLB	LB D SCL	C04	-	-	\$ 236,315	-	-
Customer Accounts Expense								
Customer	TLB	LB CAE	C05	\$ 173	\$ 345	\$ 91,704	\$ 104	\$ 850
Customer Service & Info.								
Customer	TLB	LB CSI	C05	\$ 41	\$ 81	\$ 21,561	\$ 24	\$ 200
Sales Expense								
Customer	TLB	LB SEC	C06	-	-	-	-	-
Total		LBT		\$ 866,571	\$ 206,352	\$ 638,706	\$ 11,108	\$ 22,865

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	PPBDA	\$ 27,638,114	\$ 9,970,507	\$ 3,446,722	\$ 667,598	\$ 5,984,166
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	\$ 34,260,488	\$ 13,962,804	\$ 5,052,022	\$ 782,081	\$ 7,478,026
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	\$ 17,316,399	\$ 8,247,253	\$ 2,254,939	\$ 341,061	\$ 3,279,037
Production Energy	TDEPR	DEPEEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TDEPR	DEPEEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TDEPR	DEPEEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		DEPPT		\$ 79,215,002	\$ 32,180,564	\$ 10,753,683	\$ 1,790,740	\$ 16,741,229
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	PPBDA	\$ 1,978,197	\$ 713,639	\$ 246,699	\$ 47,783	\$ 428,316
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 2,452,193	\$ 999,387	\$ 361,598	\$ 55,977	\$ 535,239
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 1,239,421	\$ 590,297	\$ 161,397	\$ 24,411	\$ 234,697
Total Transmission Plant		DETRT		\$ 5,669,811	\$ 2,303,323	\$ 769,694	\$ 128,172	\$ 1,198,253
Distribution Poles								
Specific	TDEPR	DEDPSS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	\$ 2,523,499	\$ 1,221,606	\$ 330,207	\$ 52,795	\$ 455,627
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TDEPR	DEDPLD	NCPP	\$ 6,726,026	\$ 3,256,016	\$ 880,120	\$ 140,719	\$ 1,214,408
Primary Customer	TDEPR	DEDPLC	Cusi08	\$ 5,407,966	\$ 4,659,563	\$ 561,100	\$ 1,200	\$ 40,831
Secondary Demand	TDEPR	DEDSL	SICD	\$ 1,056,781	\$ 672,878	\$ 219,589	\$ -	\$ 133,925
Secondary Customer	TDEPR	DEDSL	Cusi07	\$ 1,242,809	\$ 1,071,237	\$ 128,997	\$ -	\$ 9,387
Total Distribution Primary & Secondary Lines		DEDLT		\$ 14,433,582	\$ 9,659,694	\$ 1,789,806	\$ 141,918	\$ 1,398,550
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	\$ 1,960,170	\$ 1,248,087	\$ 407,304	\$ -	\$ 248,410
Customer	TDEPR	DEDLTC	Cusi07	\$ 1,647,727	\$ 1,420,256	\$ 171,026	\$ -	\$ 12,445
Total Distribution Line Transformers		DEDLTT		\$ 3,607,897	\$ 2,668,343	\$ 578,330	\$ -	\$ 260,855
Distribution Services								
Customer	TDEPR	DEDESC	C02	\$ 715,177	\$ 631,959	\$ 75,606	\$ -	\$ 5,569
Distribution Meters								
Customer	TDEPR	DEDMC	C03	\$ 1,039,084	\$ 873,942	\$ 115,012	\$ 1,794	\$ 38,483
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	\$ 1,954,062	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	TDEPR	DESECC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 109,158,114	\$ 49,539,430	\$ 14,412,339	\$ 2,115,420	\$ 20,098,567

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Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTD		Rate RTS
				Primary	Secondary	Primary	Secondary	Primary	Secondary	
Depreciation Expenses										
Power Production Plant										
Production Demand - Base	TDEPR	DEPP08	PPBDA	\$ 810,166	\$ 920,298	\$ 3,739,739	\$ 102,606	\$ 1,047,549		
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	\$ 743,847	\$ 1,072,884	\$ 3,274,653	\$ 105,644	\$ 947,248		
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	\$ 383,029	\$ 483,639	\$ 1,603,589	\$ 54,736	\$ 326,169		
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-		
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-	-	-		
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-	-	-		
Total Power Production Plant		DEPPT		\$ 1,937,042	\$ 2,476,821	\$ 8,617,981	\$ 262,986	\$ 2,320,966		
Transmission Plant										
Transmission Demand - Base	TDEPR	DETRB	PPBDA	\$ 57,988	\$ 65,870	\$ 267,672	\$ 7,344	\$ 74,978		
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 53,241	\$ 76,792	\$ 234,383	\$ 7,561	\$ 67,799		
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 27,415	\$ 34,616	\$ 114,777	\$ 3,918	\$ 23,346		
Total Transmission Plant		DETRT		\$ 138,644	\$ 177,278	\$ 616,832	\$ 18,823	\$ 166,123		
Distribution Poles										
Specific	TDEPR	DEDP5	NCPP	-	-	-	-	-		
Distribution Substation										
General	TDEPR	DEDSG	NCPP	\$ 60,736	\$ 65,125	\$ 253,325	\$ 8,084	\$ -		
Distribution Primary & Secondary Lines										
Primary Specific	TDEPR	DEDP5L	NCPP	-	-	-	-	-		
Primary Demand	TDEPR	DEDPDL	NCPP	\$ 161,884	\$ 173,580	\$ 675,201	\$ 21,546	\$ -		
Primary Customer	TDEPR	DEDPCL	Cusi08	\$ 280	\$ 1,120	\$ 600	\$ 227	\$ -		
Secondary Demand	TDEPR	DEDSL	SICD	-	\$ 20,159	-	\$ 2,807	\$ -		
Secondary Customer	TDEPR	DEDSL	Cusi07	-	\$ 257	-	\$ 52	\$ -		
Total Distribution Primary & Secondary Lines		DEDLT		\$ 162,164	\$ 195,116	\$ 675,800	\$ 24,632	\$ -		
Distribution Line Transformers										
Demand	TDEPR	DEDLTD	SICD	-	\$ 37,391	-	\$ 5,206	\$ -		
Customer	TDEPR	DEDLTC	Cusi07	-	\$ 341	-	\$ 69	\$ -		
Total Distribution Line Transformers		DEDLTT		-	\$ 37,732	-	\$ 5,275	\$ -		
Distribution Services										
Customer	TDEPR	DEDSCL	C02	-	\$ 153	-	\$ 82	\$ -		
Distribution Meters										
Customer	TDEPR	DEDMC	C03	\$ 321	\$ 1,285	\$ 3,684	\$ 1,374	\$ 404		
Distribution Street & Customer Lighting										
Customer	TDEPR	DEDSCL	C04	-	-	-	-	\$ -		
Customer Accounts Expense										
Customer	TDEPR	DECAE	C05	-	-	-	-	\$ -		
Customer Service & Info.										
Customer	TDEPR	DECSI	C05	-	-	-	-	\$ -		
Sales Expense										
Customer	TDEPR	DESEC	C06	-	-	-	-	\$ -		
Total		DET		\$ 2,298,907	\$ 2,953,510	\$ 10,167,622	\$ 321,256	\$ 2,487,493		

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Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	PPBDA	\$ 527,750	\$ 138,512	\$ 262,922	\$ 9,949	\$ 9,632
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	\$ 682,218	\$ 151,567	-	-	\$ 7,494
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	\$ 294,162	\$ 45,861	-	-	\$ 2,925
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-	-	-
Total Power Production Plant		DEPPT		\$ 1,504,129	\$ 335,940	\$ 262,922	\$ 9,949	\$ 20,052
Transmission Plant								
Transmission Demand - Base	TDEPR	DETRB	PPBDA	\$ 37,774	\$ 9,914	\$ 18,819	\$ 712	\$ 689
Transmission Demand - Inter.	TDEPR	DETRI	PPWDA	\$ 48,830	\$ 10,848	-	-	\$ 536
Transmission Demand - Peak	TDEPR	DETRP	PPSDA	\$ 21,055	\$ 3,283	-	-	\$ 209
Total Transmission Plant		DETRT		\$ 107,658	\$ 24,045	\$ 18,819	\$ 712	\$ 1,435
Distribution Poles								
Specific	TDEPR	DEDPB	NCPD	-	-	-	-	-
Distribution Substation								
General	TDEPR	DEDSG	NCPD	\$ 40,706	\$ 9,441	\$ 24,626	\$ 835	\$ 385
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPB	NCPD	-	-	-	-	-
Primary Demand	TDEPR	DEDPD	NCPD	\$ 108,497	\$ 25,164	\$ 65,638	\$ 2,226	\$ 1,027
Primary Customer	TDEPR	DEDPD	Cus108	\$ 13	\$ 27	\$ 141,534	\$ 160	\$ 1,312
Secondary Demand	TDEPR	DEDSL	SICD	-	-	\$ 7,074	\$ 240	\$ 111
Secondary Customer	TDEPR	DEDSL	Cus107	-	-	\$ 32,539	\$ 37	\$ 302
Total Distribution Primary & Secondary Lines		DEDLT		\$ 108,510	\$ 25,191	\$ 246,785	\$ 2,663	\$ 2,752
Distribution Line Transformers								
Demand	TDEPR	DEDLT	SICD	-	-	\$ 13,122	\$ 445	\$ 205
Customer	TDEPR	DEDLT	Cus107	-	-	\$ 43,140	\$ 49	\$ 400
Total Distribution Line Transformers		DEDLT		-	-	\$ 56,262	\$ 494	\$ 605
Distribution Services								
Customer	TDEPR	DEDSB	C02	-	-	-	\$ 196	\$ 1,611
Distribution Meters								
Customer	TDEPR	DEDMC	C03	\$ 87	\$ 198	-	\$ 272	\$ 2,228
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	-	-	\$ 1,954,062	-	-
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	-	-	-	-	-
Customer Service & Info.								
Customer	TDEPR	DECSI	C05	-	-	-	-	-
Sales Expense								
Customer	TDEPR	DESEC	C06	-	-	-	-	-
Total		DET		\$ 1,761,092	\$ 394,815	\$ 2,563,477	\$ 15,121	\$ 29,068

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Regulatory Credits								
Power Production Plant								
Production Demand - Base	TRCTN	RCPDB	PPBDA	\$ (595,292)	\$ (214,753)	\$ (74,238)	\$ (14,379)	\$ (128,892)
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	\$ (737,930)	\$ (300,742)	\$ (108,814)	\$ (16,845)	\$ (161,066)
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	\$ (372,974)	\$ (177,636)	\$ (48,569)	\$ (7,346)	\$ (70,627)
Production Energy	TRCTN	RCPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TRCTN	RCPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TRCTN	RCPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TRCTN	RCPT		\$ (1,706,196)	\$ (693,131)	\$ (231,621)	\$ (38,570)	\$ (360,586)
Transmission Plant								
Transmission Demand - Base	TRCTN	RCRB	PPBDA	\$ (542)	\$ (195)	\$ (68)	\$ (13)	\$ (117)
Transmission Demand - Inter.	TRCTN	RCRI	PPWDA	\$ (672)	\$ (274)	\$ (99)	\$ (15)	\$ (147)
Transmission Demand - Peak	TRCTN	RCRP	PPSDA	\$ (339)	\$ (162)	\$ (44)	\$ (7)	\$ (64)
Total Transmission Plant	TRCTN	RCRT		\$ (1,553)	\$ (631)	\$ (211)	\$ (35)	\$ (328)
Distribution Poles								
Specific	TRCTN	RCPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TRCTN	RCSG	NCPP	\$ (1,719)	\$ (832)	\$ (225)	\$ (36)	\$ (310)
Distribution Primary & Secondary Lines								
Primary Specific	TRCTN	RCPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TRCTN	RCPLD	NCPP	\$ (4,581)	\$ (2,218)	\$ (599)	\$ (96)	\$ (827)
Primary Customer	TRCTN	RCPLC	Cusi08	\$ (3,683)	\$ (3,174)	\$ (382)	\$ (1)	\$ (28)
Secondary Demand	TRCTN	RCSLD	SICD	\$ (720)	\$ (458)	\$ (150)	\$ -	\$ (91)
Secondary Customer	TRCTN	RCSLC	Cusi07	\$ (846)	\$ (730)	\$ (88)	\$ -	\$ (6)
Total Distribution Primary & Secondary Lines	TRCTN	RCLT		\$ (9,830)	\$ (6,579)	\$ (1,219)	\$ (97)	\$ (953)
Distribution Line Transformers								
Demand	TRCTN	RCLTD	SICD	\$ (1,335)	\$ (850)	\$ (277)	\$ -	\$ (169)
Customer	TRCTN	RCLTC	Cusi07	\$ (1,122)	\$ (967)	\$ (116)	\$ -	\$ (8)
Total Distribution Line Transformers	TRCTN	RCLTT		\$ (2,457)	\$ (1,817)	\$ (394)	\$ -	\$ (178)
Distribution Services								
Customer	TRCTN	RCSC	C02	\$ (487)	\$ (430)	\$ (51)	\$ -	\$ (4)
Distribution Meters								
Customer	TRCTN	RCMC	C03	\$ (708)	\$ (595)	\$ (78)	\$ (1)	\$ (26)
Distribution Street & Customer Lighting								
Customer	TRCTN	RCSC	C04	\$ (1,331)	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TRCTN	RCCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	TRCTN	RCCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	TRCTN	RCSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RCT		\$ (1,724,281)	\$ (704,015)	\$ (233,800)	\$ (38,739)	\$ (362,385)

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Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOS		Rate RTS
				Primary	Secondary	Primary	Secondary	Primary	Transmission	
Regulatory Credits										
Power Production Plant										
Production Demand - Base	TRCTN	RCPDB	PPBDA	\$ (17,450)	\$ (19,822)	\$ (60,549)	\$ (2,210)	\$ (22,563)		
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	\$ (16,022)	\$ (23,109)	\$ (70,532)	\$ (2,275)	\$ (20,403)		
Production Demand - Summer Peak	TRCTN	RCPPD	PPSDA	\$ (8,250)	\$ (10,417)	\$ (34,539)	\$ (1,179)	\$ (7,025)		
Production Energy	TRCTN	RCPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -		
Production Energy - Not Used	TRCTN	RCPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -		
Production Energy - Not Used	TRCTN	RCPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Power Production Plant		RCPT		\$ (41,722)	\$ (53,348)	\$ (185,621)	\$ (5,664)	\$ (49,991)		
Transmission Plant										
Transmission Demand - Base	TRCTN	RCRB	PPBDA	\$ (16)	\$ (18)	\$ (73)	\$ (2)	\$ (21)		
Transmission Demand - Inter.	TRCTN	RCRI	PPWDA	\$ (15)	\$ (21)	\$ (64)	\$ (2)	\$ (19)		
Transmission Demand - Peak	TRCTN	RCRP	PPSDA	\$ (8)	\$ (9)	\$ (31)	\$ (1)	\$ (6)		
Total Transmission Plant		RCRT		\$ (38)	\$ (49)	\$ (169)	\$ (5)	\$ (45)		
Distribution Poles										
Specific	TRCTN	RCPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Substation										
General	TRCTN	RCSG	NCPP	\$ (41)	\$ (44)	\$ (173)	\$ (6)	\$ -		
Distribution Primary & Secondary Lines										
Primary Specific	TRCTN	RCPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -		
Primary Demand	TRCTN	RCPLD	NCPP	\$ (110)	\$ (118)	\$ (460)	\$ (15)	\$ -		
Primary Customer	TRCTN	RCPLC	Cust08	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ -		
Secondary Demand	TRCTN	RCSLD	SICD	\$ -	\$ (14)	\$ -	\$ (2)	\$ -		
Secondary Customer	TRCTN	RCSLC	Cust07	\$ -	\$ (0)	\$ -	\$ (0)	\$ -		
Total Distribution Primary & Secondary Lines		RCLT		\$ (110)	\$ (133)	\$ (460)	\$ (17)	\$ -		
Distribution Line Transformers										
Demand	TRCTN	RCLTD	SICD	\$ -	\$ (25)	\$ -	\$ (4)	\$ -		
Customer	TRCTN	RCLTC	Cust07	\$ -	\$ (0)	\$ -	\$ (0)	\$ -		
Total Distribution Line Transformers		RCLTT		\$ -	\$ (26)	\$ -	\$ (4)	\$ -		
Distribution Services										
Customer	TRCTN	RCSC	C02	\$ -	\$ (0)	\$ -	\$ (0)	\$ -		
Distribution Meters										
Customer	TRCTN	RCMC	C03	\$ (0)	\$ (1)	\$ (3)	\$ (1)	\$ (0)		
Distribution Street & Customer Lighting										
Customer	TRCTN	RCACL	C04	\$ -	\$ -	\$ -	\$ -	\$ -		
Customer Accounts Expense										
Customer	TRCTN	RCCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -		
Customer Service & Info.										
Customer	TRCTN	RCCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Expense										
Customer	TRCTN	RCSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -		
Total		RCT		\$ (41,912)	\$ (53,600)	\$ (186,425)	\$ (5,696)	\$ (50,037)		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Regulatory Credits								
Power Production Plant								
Production Demand - Base	TRCTN	RCPDB	PPBDA	\$ (11,367) \$	(2,983) \$	(5,663) \$	(214) \$	(207) \$
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	(14,694) \$	(3,285) \$	- \$	- \$	(161) \$
Production Demand - Summer Peak	TRCTN	RCFDP	PPSDA	(6,336) \$	(968) \$	- \$	- \$	(63) \$
Production Energy	TRCTN	RCPEB	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Not Used	TRCTN	RCPEI	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Not Used	TRCTN	RCPEP	E01	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant	TRCTN	RCRPT		(32,397) \$	(7,236) \$	(5,663) \$	(214) \$	(432) \$
Transmission Plant								
Transmission Demand - Base	TRCTN	RCRBB	PPBDA	(10) \$	(3) \$	(5) \$	(0) \$	(0) \$
Transmission Demand - Inter.	TRCTN	RCRBI	PPWDA	(13) \$	(3) \$	- \$	- \$	(0) \$
Transmission Demand - Peak	TRCTN	RCRCP	PPSDA	(6) \$	(1) \$	- \$	- \$	(0) \$
Total Transmission Plant	TRCTN	RCRRT		(29) \$	(7) \$	(5) \$	(0) \$	(0) \$
Distribution Poles								
Specific	TRCTN	RCPS	NCPP	- \$	- \$	- \$	- \$	- \$
Distribution Substation								
General	TRCTN	RCSG	NCPP	(28) \$	(6) \$	(17) \$	(1) \$	(0) \$
Distribution Primary & Secondary Lines								
Primary Specific	TRCTN	RCPLS	NCPP	- \$	- \$	- \$	- \$	- \$
Primary Demand	TRCTN	RCPLD	NCPP	(74) \$	(17) \$	(45) \$	(2) \$	(1) \$
Primary Customer	TRCTN	RCPLC	CusI08	(0) \$	(0) \$	(96) \$	(0) \$	(0) \$
Secondary Demand	TRCTN	RCSLD	SICD	- \$	- \$	(5) \$	(0) \$	(0) \$
Secondary Customer	TRCTN	RCSLC	CusI07	- \$	- \$	(22) \$	(0) \$	(0) \$
Total Distribution Primary & Secondary Lines	TRCTN	RCLT		(74) \$	(17) \$	(168) \$	(2) \$	(2) \$
Distribution Line Transformers								
Demand	TRCTN	RCLTD	SICD	- \$	- \$	(9) \$	(0) \$	(0) \$
Customer	TRCTN	RCLTC	CusI07	- \$	- \$	(29) \$	(0) \$	(0) \$
Total Distribution Line Transformers	TRCTN	RCLTT		- \$	- \$	(38) \$	(0) \$	(0) \$
Distribution Services								
Customer	TRCTN	RCSC	C02	- \$	- \$	- \$	(0) \$	(1) \$
Distribution Meters								
Customer	TRCTN	RCMC	C03	(0) \$	(0) \$	- \$	(0) \$	(2) \$
Distribution Street & Customer Lighting								
Customer	TRCTN	RCSCL	C04	- \$	- \$	(1,331) \$	- \$	- \$
Customer Accounts Expense								
Customer	TRCTN	RCCAE	C05	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.								
Customer	TRCTN	RCCSI	C05	- \$	- \$	- \$	- \$	- \$
Sales Expense								
Customer	TRCTN	RCSEC	C06	- \$	- \$	- \$	- \$	- \$
Total		RCT		(32,528) \$	(7,266) \$	(7,222) \$	(218) \$	(437) \$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	PPBDA	\$ 517,857	\$ 186,818	\$ 64,581	\$ 12,509	\$ 112,126
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	\$ 641,941	\$ 261,622	\$ 94,660	\$ 14,654	\$ 140,116
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	\$ 324,459	\$ 154,529	\$ 42,251	\$ 6,390	\$ 61,440
Production Energy	TACRTN	ACRPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TACRTN	ACRPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TACRTN	ACRPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TACRTN	ACRPT		\$ 1,484,257	\$ 602,970	\$ 201,493	\$ 33,553	\$ 313,682
Transmission Plant								
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	\$ 516	\$ 186	\$ 64	\$ 12	\$ 112
Transmission Demand - Inter.	TACRTN	ACRRI	PPWDA	\$ 639	\$ 261	\$ 94	\$ 15	\$ 140
Transmission Demand - Peak	TACRTN	ACRRP	PPSDA	\$ 323	\$ 154	\$ 42	\$ 6	\$ 61
Total Transmission Plant	TACRTN	ACRRT		\$ 1,479	\$ 601	\$ 201	\$ 33	\$ 312
Distribution Poles								
Specific	TACRTN	ACRPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPD	\$ 1,680	\$ 813	\$ 220	\$ 35	\$ 303
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TACRTN	ACRPLD	NCPD	\$ 4,478	\$ 2,168	\$ 586	\$ 94	\$ 808
Primary Customer	TACRTN	ACRPLC	Cus08	\$ 3,600	\$ 3,102	\$ 374	\$ 1	\$ 27
Secondary Demand	TACRTN	ACRSLD	SICD	\$ 704	\$ 448	\$ 146	\$ -	\$ 89
Secondary Customer	TACRTN	ACRSLC	Cus07	\$ 827	\$ 713	\$ 86	\$ -	\$ 6
Total Distribution Primary & Secondary Lines	TACRTN	ACRLT		\$ 9,609	\$ 6,431	\$ 1,192	\$ 94	\$ 931
Distribution Line Transformers								
Demand	TACRTN	ACRLTD	SICD	\$ 1,305	\$ 831	\$ 271	\$ -	\$ 165
Customer	TACRTN	ACRLTC	Cus07	\$ 1,097	\$ 945	\$ 114	\$ -	\$ 8
Total Distribution Line Transformers	TACRTN	ACRLTT		\$ 2,402	\$ 1,776	\$ 385	\$ -	\$ 174
Distribution Services								
Customer	TACRTN	ACRSC	C02	\$ 476	\$ 421	\$ 50	\$ -	\$ 4
Distribution Meters								
Customer	TACRTN	ACRMC	C03	\$ 692	\$ 582	\$ 77	\$ 1	\$ 26
Distribution Street & Customer Lighting								
Customer	TACRTN	ACRSCL	C04	\$ 1,301	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	TACRTN	ACRAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	TACRTN	ACRSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	TACRTN	ACRSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		ACRT		\$ 1,501,895	\$ 613,593	\$ 203,617	\$ 33,717	\$ 315,431

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Secondary	Transmission		
Accretion Expenses											
Power Production Plant											
Production Demand - Base	TACRTN	ACRPDB	PPBDA	\$ 15,180	\$ 17,244	\$ 70,072	\$ 1,923	\$ 1,923	\$ 19,628		
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	\$ 13,938	\$ 20,103	\$ 61,357	\$ 1,979	\$ 1,979	\$ 17,749		
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	\$ 7,177	\$ 9,062	\$ 30,047	\$ 1,026	\$ 1,026	\$ 6,111		
Production Energy	TACRTN	ACRPEB	E01	-	-	-	-	-	-		
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-	-	-	-		
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-	-	-	-		
Total Power Production Plant	TACRTN	ACRPT		\$ 36,294	\$ 46,408	\$ 161,476	\$ 4,928	\$ 4,928	\$ 43,488		
Transmission Plant											
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	\$ 15	\$ 17	\$ 70	\$ 2	\$ 2	\$ 20		
Transmission Demand - Inter.	TACRTN	ACRRI	PPWDA	\$ 14	\$ 20	\$ 61	\$ 2	\$ 2	\$ 18		
Transmission Demand - Peak	TACRTN	ACRRP	PPSDA	\$ 7	\$ 9	\$ 30	\$ 1	\$ 1	\$ 6		
Total Transmission Plant	TACRTN	ACRRT		\$ 36	\$ 46	\$ 161	\$ 5	\$ 5	\$ 43		
Distribution Poles											
Specific	TACRTN	ACRPS	NCPP	-	-	-	-	-	-		
Distribution Substation											
General	TACRTN	ACRSG	NCPP	\$ 40	\$ 43	\$ 169	\$ 5	\$ 5	\$ -		
Distribution Primary & Secondary Lines											
Primary Specific	TACRTN	ACRPLS	NCPP	-	-	-	-	-	-		
Primary Demand	TACRTN	ACRPLD	NCPP	\$ 108	\$ 116	\$ 449	\$ 14	\$ 14	\$ -		
Primary Customer	TACRTN	ACRPLC	Cus108	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ -		
Secondary Demand	TACRTN	ACRSLD	SICD	-	\$ 13	-	\$ 2	\$ 2	\$ -		
Secondary Customer	TACRTN	ACRSLC	Cus107	-	\$ 0	-	\$ 0	\$ 0	\$ -		
Total Distribution Primary & Secondary Lines	TACRTN	ACRLT		\$ 108	\$ 130	\$ 450	\$ 16	\$ 16	\$ -		
Distribution Line Transformers											
Demand	TACRTN	ACRLTD	SICD	-	\$ 25	-	\$ 3	\$ 3	\$ -		
Customer	TACRTN	ACRLTC	Cus107	-	\$ 0	-	\$ 0	\$ 0	\$ -		
Total Distribution Line Transformers	TACRTN	ACRLTT		-	\$ 25	-	\$ 4	\$ 4	\$ -		
Distribution Services											
Customer	TACRTN	ACRSC	C02	-	\$ 0	-	\$ 0	\$ 0	\$ -		
Distribution Meters											
Customer	TACRTN	ACRMC	C03	\$ 0	\$ 1	\$ 2	\$ 1	\$ 1	\$ 0		
Distribution Street & Customer Lighting											
Customer	TACRTN	ACRSL	C04	-	-	-	-	-	\$ -		
Customer Accounts Expense											
Customer	TACRTN	ACRAE	C05	-	-	-	-	-	\$ -		
Customer Service & Info.											
Customer	TACRTN	ACRSI	C05	-	-	-	-	-	\$ -		
Sales Expense											
Customer	TACRTN	ACRSEC	C06	-	-	-	-	-	\$ -		
Total		ACRT		\$ 36,479	\$ 46,654	\$ 162,258	\$ 4,959	\$ 4,959	\$ 43,532		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust. - Fort Knox	Special Contract Cust. - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	PPBDA	\$ 9,888	\$ 2,595	\$ 4,926	\$ 186	\$ 180
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	\$ 12,783	\$ 2,840	\$ -	\$ -	\$ 140
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	\$ 5,512	\$ 859	\$ -	\$ -	\$ 55
Production Energy	TACRTN	ACRPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TACRTN	ACRPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TACRTN	ACRPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TACRTN	ACRPT		\$ 28,183	\$ 6,295	\$ 4,926	\$ 186	\$ 376
Transmission Plant								
Transmission Demand - Base	TACRTN	ACRRB	PPBDA	\$ 10	\$ 3	\$ 5	\$ 0	\$ 0
Transmission Demand - Inter.	TACRTN	ACRRD	PPWDA	\$ 13	\$ 3	\$ -	\$ -	\$ 0
Transmission Demand - Peak	TACRTN	ACRRP	PPSDA	\$ 5	\$ 1	\$ -	\$ -	\$ 0
Total Transmission Plant	TACRTN	ACRRT		\$ 28	\$ 6	\$ 5	\$ 0	\$ 0
Distribution Poles								
Specific	TACRTN	ACRPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPD	\$ 27	\$ 6	\$ 16	\$ 1	\$ 0
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TACRTN	ACRPLD	NCPD	\$ 72	\$ 17	\$ 44	\$ 1	\$ 1
Primary Customer	TACRTN	ACRPLC	Cus108	\$ 0	\$ 0	\$ 94	\$ 0	\$ 1
Secondary Demand	TACRTN	ACRSLD	SICD	\$ -	\$ -	\$ 5	\$ 0	\$ 0
Secondary Customer	TACRTN	ACRSLC	Cus107	\$ -	\$ -	\$ 22	\$ 0	\$ 0
Total Distribution Primary & Secondary Lines	TACRTN	ACRLT		\$ 72	\$ 17	\$ 164	\$ 2	\$ 2
Distribution Line Transformers								
Demand	TACRTN	ACRLID	SICD	\$ -	\$ -	\$ 9	\$ 0	\$ 0
Customer	TACRTN	ACRLIC	Cus107	\$ -	\$ -	\$ 29	\$ 0	\$ 0
Total Distribution Line Transformers	TACRTN	ACRLTT		\$ -	\$ -	\$ 37	\$ 0	\$ 0
Distribution Services								
Customer	TACRTN	ACRSC	C02	\$ -	\$ -	\$ -	\$ 0	\$ 1
Distribution Meters								
Customer	TACRTN	ACRMC	C03	\$ 0	\$ 0	\$ -	\$ 0	\$ 1
Distribution Street & Customer Lighting								
Customer	TACRTN	ACRSCL	C04	\$ -	\$ -	\$ 1,301	\$ -	\$ -
Customer Accounts Expense								
Customer	TACRTN	ACRCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	TACRTN	ACRCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	TACRTN	ACRSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		ACRT		\$ 28,310	\$ 6,324	\$ 6,450	\$ 190	\$ 381

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Property and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	PPBDA	\$ 4,386,343	\$ 1,582,382	\$ 547,016	\$ 105,952	\$ 949,725
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	\$ 5,437,356	\$ 2,215,985	\$ 801,788	\$ 124,121	\$ 1,186,810
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	\$ 2,748,222	\$ 1,308,891	\$ 357,873	\$ 54,128	\$ 520,404
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-	-	-
Total Power Production Plant		PTPPT		\$ 12,571,922	\$ 5,107,259	\$ 1,706,677	\$ 284,202	\$ 2,656,939
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	PPBDA	\$ 503,409	\$ 181,606	\$ 62,780	\$ 12,160	\$ 108,997
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	\$ 624,031	\$ 254,323	\$ 92,019	\$ 14,245	\$ 136,207
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ 315,406	\$ 150,218	\$ 41,072	\$ 6,212	\$ 59,725
Total Transmission Plant		PTTRT		\$ 1,442,845	\$ 586,146	\$ 195,871	\$ 32,617	\$ 304,930
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	\$ 473,425	\$ 229,181	\$ 61,949	\$ 9,905	\$ 85,478
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	PTAX	PTDPLD	NCPP	\$ 1,261,845	\$ 610,849	\$ 165,116	\$ 26,400	\$ 227,831
Primary Customer	PTAX	PTDPLC	Cus108	\$ 1,014,569	\$ 874,164	\$ 105,266	\$ 225	\$ 7,660
Secondary Demand	PTAX	PTDSL D	SICD	\$ 198,259	\$ 126,236	\$ 41,196	\$ -	\$ 25,125
Secondary Customer	PTAX	PTDSL C	Cus107	\$ 233,159	\$ 200,971	\$ 24,201	\$ -	\$ 1,761
Total Distribution Primary & Secondary Lines		PTDLT		\$ 2,707,832	\$ 1,812,220	\$ 335,779	\$ 26,625	\$ 262,377
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	\$ 367,740	\$ 234,149	\$ 76,413	\$ -	\$ 46,603
Customer	PTAX	PTDLTC	Cus107	\$ 309,124	\$ 266,449	\$ 32,086	\$ -	\$ 2,335
Total Distribution Line Transformers		PTDLTT		\$ 676,864	\$ 500,598	\$ 108,498	\$ -	\$ 48,938
Distribution Services								
Customer	PTAX	PTDSC	C02	\$ 134,172	\$ 118,560	\$ 14,184	\$ -	\$ 1,045
Distribution Meters								
Customer	PTAX	PTDMC	C03	\$ 194,939	\$ 163,957	\$ 21,577	\$ 337	\$ 7,220
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	\$ 366,594	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PTT		\$ 18,568,593	\$ 8,517,921	\$ 2,444,536	\$ 353,685	\$ 3,366,927

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate CTOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Primary	Secondary	Transmission	
Property and Other Taxes											
Power Production Plant											
Production Demand - Base	PTAX	PTPPDB	PPBDA	\$ 128,578	\$ 146,057	\$ 593,520	\$ 16,284	\$ 16,284	\$ 166,253		
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	\$ 118,053	\$ 170,273	\$ 519,708	\$ 16,766	\$ 16,766	\$ 150,334		
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	\$ 60,789	\$ 76,757	\$ 254,500	\$ 8,687	\$ 8,687	\$ 51,765		
Production Energy - Not Used	PTAX	PTPPEB	E01	-	-	-	-	-	-		
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-	-	-	-		
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-	-	-	-		
Total Power Production Plant		PTPPT		\$ 307,421	\$ 393,087	\$ 1,367,728	\$ 41,738	\$ 41,738	\$ 368,352		
Transmission Plant											
Transmission Demand - Base	PTAX	PTTRB	PPBDA	\$ 14,757	\$ 16,763	\$ 68,117	\$ 1,869	\$ 1,869	\$ 19,080		
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	\$ 13,549	\$ 19,542	\$ 59,645	\$ 1,924	\$ 1,924	\$ 17,253		
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	\$ 6,977	\$ 8,809	\$ 29,208	\$ 997	\$ 997	\$ 5,941		
Total Transmission Plant		PTTRT		\$ 35,282	\$ 45,114	\$ 156,970	\$ 4,790	\$ 4,790	\$ 42,275		
Distribution Poles											
Specific	PTAX	PTDPS	NCPP	-	-	-	-	-	-		
Distribution Substation											
General	PTAX	PTDSG	NCPP	\$ 11,395	\$ 12,218	\$ 47,525	\$ 1,517	\$ 1,517	-		
Distribution Primary & Secondary Lines											
Primary Specific	PTAX	PTDPLS	NCPP	-	-	-	-	-	-		
Primary Demand	PTAX	PTDPLD	NCPP	\$ 30,371	\$ 32,565	\$ 126,672	\$ 4,042	\$ 4,042	-		
Primary Customer	PTAX	PTDPLC	Cusi08	\$ 53	\$ 210	\$ 113	\$ 43	\$ 43	-		
Secondary Demand	PTAX	PTDSL	SICD	-	\$ 3,782	-	\$ 527	\$ 527	-		
Secondary Customer	PTAX	PTDSL	Cusi07	-	\$ 48	-	\$ 10	\$ 10	-		
Total Distribution Primary & Secondary Lines		PTDLT		\$ 30,423	\$ 36,605	\$ 126,784	\$ 4,621	\$ 4,621	-		
Distribution Line Transformers											
Demand	PTAX	PTDLTD	SICD	-	\$ 7,015	-	\$ 977	\$ 977	-		
Customer	PTAX	PTDLTC	Cusi07	-	\$ 64	-	\$ 13	\$ 13	-		
Total Distribution Line Transformers		PTDLTT		-	\$ 7,079	-	\$ 990	\$ 990	-		
Distribution Services											
Customer	PTAX	PTDSC	C02	-	\$ 29	-	\$ 15	\$ 15	-		
Distribution Meters											
Customer	PTAX	PTDMC	C03	\$ 60	\$ 241	\$ 691	\$ 258	\$ 258	\$ 76		
Distribution Street & Customer Lighting											
Customer	PTAX	PTDSCL	C04	-	-	-	-	-	-		
Customer Accounts Expense											
Customer	PTAX	PTCAE	C05	-	-	-	-	-	-		
Customer Service & Info.											
Customer	PTAX	PTCSI	C05	-	-	-	-	-	-		
Sales Expense											
Customer	PTAX	PTSEC	C06	-	-	-	-	-	-		
Total		PTT		\$ 384,580	\$ 494,372	\$ 1,699,699	\$ 53,928	\$ 53,928	\$ 410,703		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Property and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	PPBDA	83,757 \$	21,983 \$	41,727 \$	1,579 \$	1,529 \$
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	108,272 \$	24,055 \$	- \$	- \$	1,189 \$
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	46,685 \$	7,278 \$	- \$	- \$	464 \$
Production Energy	PTAX	PTPPEB	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Not Used	PTAX	PTPPEI	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Not Used	PTAX	PTPPEP	E01	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant	PTAX	PTPPT		238,715 \$	53,316 \$	41,727 \$	1,579 \$	3,182 \$
Transmission Plant								
Transmission Demand - Base	PTAX	PTTRB	PPBDA	9,613 \$	2,523 \$	4,789 \$	181 \$	175 \$
Transmission Demand - Inter.	PTAX	PTTRI	PPWDA	12,426 \$	2,761 \$	- \$	- \$	137 \$
Transmission Demand - Peak	PTAX	PTTRP	PPSDA	5,358 \$	835 \$	- \$	- \$	53 \$
Total Transmission Plant	PTAX	PTTRT		27,397 \$	6,119 \$	4,789 \$	181 \$	365 \$
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	- \$	- \$	- \$	- \$	- \$
Distribution Substation								
General	PTAX	PTDSG	NCPP	7,637 \$	1,771 \$	4,620 \$	157 \$	72 \$
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$
Primary Demand	PTAX	PTDPLD	NCPP	20,355 \$	4,721 \$	12,314 \$	418 \$	193 \$
Primary Customer	PTAX	PTDPLC	CusI08	3 \$	5 \$	26,553 \$	30 \$	246 \$
Secondary Demand	PTAX	PTDSL	SICD	- \$	- \$	1,327 \$	45 \$	21 \$
Secondary Customer	PTAX	PTDSL	CusI07	- \$	- \$	6,104 \$	7 \$	57 \$
Total Distribution Primary & Secondary Lines	PTAX	PTDLT		20,357 \$	4,726 \$	46,299 \$	500 \$	516 \$
Distribution Line Transformers								
Demand	PTAX	PTDLTD	- SICD	- \$	- \$	2,462 \$	83 \$	39 \$
Customer	PTAX	PTDLTC	CusI07	- \$	- \$	8,093 \$	9 \$	75 \$
Total Distribution Line Transformers	PTAX	PTDLTT		- \$	- \$	10,555 \$	93 \$	114 \$
Distribution Services								
Customer	PTAX	PTDSC	C02	- \$	- \$	- \$	37 \$	302 \$
Distribution Meters								
Customer	PTAX	PTDMC	C03	16 \$	37 \$	- \$	51 \$	418 \$
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	- \$	- \$	366,594 \$	- \$	- \$
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.								
Customer	PTAX	PTCSI	C05	- \$	- \$	- \$	- \$	- \$
Sales Expense								
Customer	PTAX	PTSEC	C06	- \$	- \$	- \$	- \$	- \$
Total		PTT		294,122 \$	65,969 \$	474,585 \$	2,597 \$	4,970 \$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Amortization of ITC								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	PPBDA	\$ 439,667	\$ 158,611	\$ 54,830	\$ 10,620	\$ 95,196
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	\$ 545,016	\$ 222,120	\$ 80,368	\$ 12,441	\$ 118,960
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	\$ 275,469	\$ 131,197	\$ 35,872	\$ 5,426	\$ 52,163
Production Energy	OTAX	OTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	OTAX	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	OTAX	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OTPPT		\$ 1,260,153	\$ 511,929	\$ 171,070	\$ 28,487	\$ 266,320
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	PPBDA	\$ 50,459	\$ 18,203	\$ 6,293	\$ 1,219	\$ 10,925
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	\$ 62,550	\$ 25,492	\$ 9,224	\$ 1,428	\$ 13,653
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	\$ 31,615	\$ 15,057	\$ 4,117	\$ 623	\$ 5,987
Total Transmission Plant		OTTRT		\$ 144,624	\$ 58,753	\$ 19,633	\$ 3,269	\$ 30,565
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	\$ 47,454	\$ 22,972	\$ 6,209	\$ 993	\$ 8,568
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCPP	\$ 126,482	\$ 61,229	\$ 16,550	\$ 2,646	\$ 22,637
Primary Customer	OTAX	OTDPLC	CusI08	\$ 101,696	\$ 87,622	\$ 10,551	\$ 23	\$ 768
Secondary Demand	OTAX	OTDSL	SICD	\$ 19,873	\$ 12,653	\$ 4,129	\$ -	\$ 2,518
Secondary Customer	OTAX	OTDSL	CusI07	\$ 23,371	\$ 20,144	\$ 2,426	\$ -	\$ 177
Total Distribution Primary & Secondary Lines		OTDLT		\$ 271,421	\$ 181,649	\$ 33,657	\$ 2,669	\$ 26,299
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	\$ 36,861	\$ 23,470	\$ 7,659	\$ -	\$ 4,671
Customer	OTAX	OTDLTC	CusI07	\$ 30,985	\$ 26,708	\$ 3,216	\$ -	\$ 234
Total Distribution Line Transformers		OTDLTT		\$ 67,846	\$ 50,178	\$ 10,875	\$ -	\$ 4,905
Distribution Services								
Customer	OTAX	OTDSC	C02	\$ 13,449	\$ 11,884	\$ 1,422	\$ -	\$ 105
Distribution Meters								
Customer	OTAX	OTDMC	C03	\$ 19,540	\$ 16,434	\$ 2,163	\$ 34	\$ 724
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	\$ 36,746	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ 1,861,232	\$ 853,798	\$ 245,029	\$ 35,452	\$ 337,485

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTD	
				Primary	Secondary	Primary	Secondary	Transmission	
Anortization of ITC									
Power Production Plant									
Production Demand - Base	OTAX	OTPPDB	PPBDA	\$ 12,888	\$ 14,640	\$ 59,492	\$ 1,632	\$ 16,664	
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	\$ 11,833	\$ 17,067	\$ 52,093	\$ 1,681	\$ 15,069	
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	\$ 6,093	\$ 7,694	\$ 25,510	\$ 871	\$ 5,189	
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-	
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-	-	-	
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-	-	-	
Total Power Production Plant		OTPPT		\$ 30,814	\$ 39,401	\$ 137,095	\$ 4,184	\$ 36,922	
Transmission Plant									
Transmission Demand - Base	OTAX	OTTRB	PPBDA	\$ 1,479	\$ 1,680	\$ 6,828	\$ 187	\$ 1,913	
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	\$ 1,358	\$ 1,959	\$ 5,979	\$ 193	\$ 1,729	
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	\$ 883	\$ 883	\$ 2,928	\$ 100	\$ 595	
Total Transmission Plant		OTTRT		\$ 3,536	\$ 4,522	\$ 15,734	\$ 480	\$ 4,237	
Distribution Poles									
Specific	OTAX	OTDPS	NCPP	-	-	-	-	-	
Distribution Substation									
General	OTAX	OTDSG	NCPP	\$ 1,142	\$ 1,225	\$ 4,764	\$ 152	\$ -	
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	-	-	-	-	-	
Primary Demand	OTAX	OTDPLD	NCPP	\$ 3,044	\$ 3,264	\$ 12,697	\$ 405	\$ -	
Primary Customer	OTAX	OTDPLC	Cust08	\$ 5	\$ 21	\$ 11	\$ 4	\$ -	
Secondary Demand	OTAX	OTDSDL	SICD	-	\$ 379	-	\$ 53	\$ -	
Secondary Customer	OTAX	OTDSLCL	Cust07	-	\$ 5	-	\$ 1	\$ -	
Total Distribution Primary & Secondary Lines		OTDPLT		\$ 3,049	\$ 3,669	\$ 12,708	\$ 463	\$ -	
Distribution Line Transformers									
Demand	OTAX	OTDLTD	SICD	-	\$ 703	-	\$ 98	\$ -	
Customer	OTAX	OTDLTLC	Cust07	-	\$ 6	-	\$ 1	\$ -	
Total Distribution Line Transformers		OTDLTT		-	\$ 710	-	\$ 99	\$ -	
Distribution Services									
Customer	OTAX	OTDSC	C02	-	\$ 3	-	\$ 2	\$ -	
Distribution Meters									
Customer	OTAX	OTDMC	C03	\$ 6	\$ 24	\$ 69	\$ 26	\$ 8	
Distribution Street & Customer Lighting									
Customer	OTAX	OTDSSL	C04	-	-	-	-	\$ -	
Customer Accounts Expense									
Customer	OTAX	OTCAE	C05	-	-	-	-	\$ -	
Customer Service & Info.									
Customer	OTAX	OTCSI	C05	-	-	-	-	\$ -	
Sales Expense									
Customer	OTAX	OTSEC	C06	-	-	-	-	\$ -	
Total		OTT		\$ 38,549	\$ 49,554	\$ 170,370	\$ 5,406	\$ 41,167	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Amortization of ITC								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	PPBDA	8,395 \$	2,203 \$	4,183 \$	158 \$	153
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	10,853 \$	2,411 \$	-	-	119
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	4,680 \$	730 \$	-	-	47
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		23,928 \$	5,344 \$	4,183 \$	158 \$	319
Transmission Plant								
Transmission Demand - Base	OTAX	OTTRB	PPBDA	964 \$	253 \$	480 \$	18 \$	18
Transmission Demand - Inter.	OTAX	OTTRI	PPWDA	1,246 \$	277 \$	-	-	14
Transmission Demand - Peak	OTAX	OTTRP	PPSDA	537 \$	84 \$	-	-	5
Total Transmission Plant		OTTRT		2,746 \$	613 \$	480 \$	18 \$	37
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	-	-	-	-	-
Distribution Substation								
General	OTAX	OTDSG	NCPP	765 \$	178 \$	463 \$	16 \$	7
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	-	-	-	-	-
Primary Demand	OTAX	OTDPLD	NCPP	2,040 \$	473 \$	1,234 \$	42 \$	19
Primary Customer	OTAX	OTDPLC	CusI08	0	1	2,662 \$	3 \$	25
Secondary Demand	OTAX	OTDSL D	SICD	-	-	133 \$	5 \$	2
Secondary Customer	OTAX	OTDSL C	CusI07	-	-	612 \$	1 \$	6
Total Distribution Primary & Secondary Lines		OTDLT		2,041 \$	474 \$	4,641 \$	50 \$	52
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	-	-	247 \$	8 \$	4
Customer	OTAX	OTDLTC	CusI07	-	-	811 \$	1 \$	8
Total Distribution Line Transformers		OTDLTT		-	-	1,058 \$	9 \$	11
Distribution Services								
Customer	OTAX	OTDSC	C02	-	-	-	4 \$	30
Distribution Meters								
Customer	OTAX	OTDMC	C03	2 \$	4 \$	-	5 \$	42
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	-	-	36,746 \$	-	-
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	-	-	-	-	-
Customer Service & Info.								
Customer	OTAX	OTCSI	C05	-	-	-	-	-
Sales Expense								
Customer	OTAX	OTSEC	C06	-	-	-	-	-
Total		OTT		29,481 \$	6,612 \$	47,570 \$	260 \$	488

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	PPBDA	\$ (15,656)	\$ (5,648)	\$ (1,952)	\$ (378)	\$ (3,390)
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	\$ (19,407)	\$ (7,909)	\$ (2,862)	\$ (443)	\$ (4,236)
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	\$ (9,809)	\$ (4,672)	\$ (1,277)	\$ (193)	\$ (1,857)
Production Energy	OT	OTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	OT	OTPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	OT	OTPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OTPPT		\$ (44,871)	\$ (18,229)	\$ (6,091)	\$ (1,014)	\$ (9,483)
Transmission Plant								
Transmission Demand - Base	OT	OTTRB	PPBDA	\$ (1,797)	\$ (648)	\$ (224)	\$ (43)	\$ (389)
Transmission Demand - Inter.	OT	OTTRI	PPWDA	\$ (2,227)	\$ (908)	\$ (328)	\$ (51)	\$ (486)
Transmission Demand - Peak	OT	OTTRP	PPSDA	\$ (1,126)	\$ (536)	\$ (147)	\$ (22)	\$ (213)
Total Transmission Plant		OTTRT		\$ (5,150)	\$ (2,092)	\$ (699)	\$ (116)	\$ (1,088)
Distribution Poles								
Specific	OT	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	OT	OTDSG	NCPP	\$ (1,690)	\$ (818)	\$ (221)	\$ (35)	\$ (305)
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OT	OTDPLD	NCPP	\$ (4,504)	\$ (2,180)	\$ (589)	\$ (94)	\$ (813)
Primary Customer	OT	OTDPLC	Cusi08	\$ (3,621)	\$ (3,120)	\$ (376)	\$ (1)	\$ (27)
Secondary Demand	OT	OTDSL	SICD	\$ (708)	\$ (451)	\$ (147)	\$ -	\$ (90)
Secondary Customer	OT	OTDSL	Cusi07	\$ (832)	\$ (717)	\$ (86)	\$ -	\$ (6)
Total Distribution Primary & Secondary Lines		OTDLT		\$ (9,665)	\$ (6,468)	\$ (1,198)	\$ (95)	\$ (936)
Distribution Line Transformers								
Demand	OT	OTDLTD	SICD	\$ (1,313)	\$ (836)	\$ (273)	\$ -	\$ (166)
Customer	OT	OTDLTC	Cusi07	\$ (1,103)	\$ (951)	\$ (115)	\$ -	\$ (8)
Total Distribution Line Transformers		OTDLTT		\$ (2,416)	\$ (1,787)	\$ (387)	\$ -	\$ (175)
Distribution Services								
Customer	OT	OTDSC	C02	\$ (479)	\$ (423)	\$ (51)	\$ -	\$ (4)
Distribution Meters								
Customer	OT	OTDMC	C03	\$ (696)	\$ (585)	\$ (77)	\$ (1)	\$ (26)
Distribution Street & Customer Lighting								
Customer	OT	OTDACL	C04	\$ (1,308)	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	OT	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	OT	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ (66,274)	\$ (30,402)	\$ (8,725)	\$ (1,262)	\$ (12,017)

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Primary	Transmission
Other Expenses									
Power Production Plant									
Production Demand - Base	OT	OTPPDB	PPBDA	\$ (459)	\$ (521)	\$ (2,118)	\$ (58)	\$ (593)	
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	\$ (421)	\$ (608)	\$ (1,855)	\$ (60)	\$ (537)	
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	\$ (217)	\$ (274)	\$ (908)	\$ (31)	\$ (185)	
Production Energy	OT	OTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	OT	OTPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	OT	OTPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		OTPPT		\$ (1,097)	\$ (1,403)	\$ (4,882)	\$ (149)	\$ (1,315)	
Transmission Plant									
Transmission Demand - Base	OT	OTTRB	PPBDA	\$ (53)	\$ (60)	\$ (243)	\$ (7)	\$ (68)	
Transmission Demand - Inter.	OT	OTTRI	PPWDA	\$ (48)	\$ (70)	\$ (213)	\$ (7)	\$ (62)	
Transmission Demand - Peak	OT	OTTRP	PPSDA	\$ (25)	\$ (31)	\$ (104)	\$ (4)	\$ (21)	
Total Transmission Plant		OTTRT		\$ (126)	\$ (161)	\$ (560)	\$ (17)	\$ (151)	
Distribution Poles									
Distribution Poles Specific	OT	OTDPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation									
Distribution Substation General	OT	OTDSG	NCPD	\$ (41)	\$ (44)	\$ (170)	\$ (5)	\$ -	
Distribution Primary & Secondary Lines									
Primary Specific	OT	OTDPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	OT	OTDPLD	NCPD	\$ (108)	\$ (116)	\$ (452)	\$ (14)	\$ -	
Primary Customer	OT	OTDPLC	Cusi08	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ -	
Secondary Demand	OT	OTDSL	SICD	\$ -	\$ (13)	\$ -	\$ (2)	\$ -	
Secondary Customer	OT	OTDSL	Cusi07	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	
Total Distribution Primary & Secondary Lines		OTDLT		\$ (109)	\$ (131)	\$ (453)	\$ (16)	\$ -	
Distribution Line Transformers									
Demand Customer	OT	OTDLTD	SICD	\$ -	\$ (25)	\$ -	\$ (3)	\$ -	
Total Distribution Line Transformers	OT	OTDLTC	Cusi07	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	
		OTDLTT		\$ -	\$ (25)	\$ -	\$ (4)	\$ -	
Distribution Services									
Distribution Services Customer	OT	OTDSC	C02	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	
Distribution Meters									
Distribution Meters Customer	OT	OTDMC	C03	\$ (0)	\$ (1)	\$ (2)	\$ (1)	\$ (0)	
Distribution Street & Customer Lighting									
Distribution Street & Customer Lighting Customer	OT	OTDSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense									
Customer Accounts Expense Customer	OT	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.									
Customer Service & Info. Customer	OT	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense									
Sales Expense Customer	OT	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		OTT		\$ (1,373)	\$ (1,764)	\$ (6,066)	\$ (192)	\$ (1,466)	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust. - Fort Knox	Special Contract Cust. - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	PPBDA	(299) \$	(78) \$	(149) \$	(6) \$	(5) \$
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	(386) \$	(86) \$	- \$	- \$	(4) \$
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	(167) \$	(26) \$	- \$	- \$	(2) \$
Production Energy	OT	OTPPEB	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Not Used	OT	OTPEI	E01	- \$	- \$	- \$	- \$	- \$
Production Energy - Not Used	OT	OTPEP	E01	- \$	- \$	- \$	- \$	- \$
Total Power Production Plant		OTPPT		(852) \$	(190) \$	(149) \$	(6) \$	(11) \$
Transmission Plant								
Transmission Demand - Base	OT	OTTRB	PPBDA	(34) \$	(9) \$	(17) \$	(1) \$	(1) \$
Transmission Demand - Inter.	OT	OTTRI	PPWDA	(44) \$	(10) \$	- \$	- \$	(0) \$
Transmission Demand - Peak	OT	OTTRP	PPSDA	(19) \$	(3) \$	- \$	- \$	(0) \$
Total Transmission Plant		OTTRT		(98) \$	(22) \$	(17) \$	(1) \$	(1) \$
Distribution Poles								
Specific	OT	OTDPS	NCPP	- \$	- \$	- \$	- \$	- \$
Distribution Substation								
General	OT	OTDSG	NCPP	(27) \$	(6) \$	(16) \$	(1) \$	(0) \$
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	- \$	- \$	- \$	- \$	- \$
Primary Demand	OT	OTDPLD	NCPP	(73) \$	(17) \$	(44) \$	(1) \$	(1) \$
Primary Customer	OT	OTDPLC	Cus108	(0) \$	(0) \$	(95) \$	(0) \$	(1) \$
Secondary Demand	OT	OTDSL	SICD	- \$	- \$	(5) \$	(0) \$	(0) \$
Secondary Customer	OT	OTDSL	Cus107	- \$	- \$	(22) \$	(0) \$	(0) \$
Total Distribution Primary & Secondary Lines		OTDLT		(73) \$	(17) \$	(165) \$	(2) \$	(2) \$
Distribution Line Transformers								
Demand	OT	OTDLTD	SICD	- \$	- \$	(9) \$	(0) \$	(0) \$
Customer	OT	OTDLTC	Cus107	- \$	- \$	(29) \$	(0) \$	(0) \$
Total Distribution Line Transformers		OTDLTT		- \$	- \$	(38) \$	(0) \$	(0) \$
Distribution Services								
Customer	OT	OTDSC	C02	- \$	- \$	- \$	(0) \$	(1) \$
Distribution Meters								
Customer	OT	OTDMC	C03	(0) \$	(0) \$	- \$	(0) \$	(1) \$
Distribution Street & Customer Lighting								
Customer	OT	OTDSCL	C04	- \$	- \$	(1,308) \$	- \$	- \$
Customer Accounts Expense								
Customer	OT	OTCAE	C05	- \$	- \$	- \$	- \$	- \$
Customer Service & Info.								
Customer	OT	OTCSI	C05	- \$	- \$	- \$	- \$	- \$
Sales Expense								
Customer	OT	OTSEC	C06	- \$	- \$	- \$	- \$	- \$
Total		OTT		(1,050) \$	(235) \$	(1,694) \$	(9) \$	(18) \$

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	PPBDA	\$ 11,457,518	\$ 4,133,323	\$ 1,428,856	\$ 276,756	\$ 2,480,766
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	\$ 14,202,856	\$ 5,788,350	\$ 2,094,341	\$ 324,216	\$ 3,100,053
Production Demand - Summer Peak	INTLTD	INTPOP	PPSDA	\$ 7,178,600	\$ 3,418,940	\$ 994,796	\$ 141,388	\$ 1,359,341
Production Energy	INTLTD	INTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	INTLTD	INTPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	INTLTD	INTPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	INTLTD	INTPT		\$ 32,838,974	\$ 13,340,613	\$ 4,457,993	\$ 742,360	\$ 6,940,160
Transmission Plant								
Transmission Demand - Base	INTLTD	INTTRB	PPBDA	\$ 1,314,948	\$ 474,370	\$ 163,986	\$ 31,763	\$ 284,711
Transmission Demand - Inter.	INTLTD	INTTRI	PPWDA	\$ 1,630,023	\$ 664,313	\$ 240,362	\$ 37,209	\$ 355,785
Transmission Demand - Peak	INTLTD	INTTRP	PPSDA	\$ 823,868	\$ 392,382	\$ 107,284	\$ 16,227	\$ 156,008
Total Transmission Plant	INTLTD	INTTRT		\$ 3,768,839	\$ 1,531,066	\$ 511,652	\$ 85,199	\$ 796,503
Distribution Poles								
Specific	INTLTD	INTDPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPD	\$ 1,236,627	\$ 598,641	\$ 161,816	\$ 25,872	\$ 223,277
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INDPLD	NCPD	\$ 3,296,052	\$ 1,595,593	\$ 431,298	\$ 68,958	\$ 595,114
Primary Customer	INTLTD	INDPLC	Cusi08	\$ 2,650,144	\$ 2,283,393	\$ 274,964	\$ 588	\$ 20,009
Secondary Demand	INTLTD	INDSLD	SICD	\$ 517,870	\$ 329,740	\$ 107,608	\$ -	\$ 65,629
Secondary Customer	INTLTD	INDSLC	Cusi07	\$ 609,032	\$ 524,954	\$ 63,214	\$ -	\$ 4,600
Total Distribution Primary & Secondary Lines	INTLTD	INDLTI		\$ 7,073,097	\$ 4,733,680	\$ 877,085	\$ 69,546	\$ 685,352
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICD	\$ 960,571	\$ 611,618	\$ 199,597	\$ -	\$ 121,732
Customer	INTLTD	INDLTC	Cusi07	\$ 807,459	\$ 695,989	\$ 83,810	\$ -	\$ 6,099
Total Distribution Line Transformers	INTLTD	INDLTT		\$ 1,768,030	\$ 1,307,607	\$ 283,407	\$ -	\$ 127,831
Distribution Services								
Customer	INTLTD	INDSC	C02	\$ 350,468	\$ 309,688	\$ 37,051	\$ -	\$ 2,729
Distribution Meters								
Customer	INTLTD	INDMC	C03	\$ 509,197	\$ 428,270	\$ 56,361	\$ 879	\$ 18,858
Distribution Street & Customer Lighting								
Customer	INTLTD	INDSCL	C04	\$ 957,577	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense								
Customer	INTLTD	INSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 48,502,810	\$ 22,249,565	\$ 6,385,344	\$ 923,856	\$ 8,794,711

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate CTOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Primary	Transmission
Interest Expenses									
Power Production Plant									
Production Demand - Base	INTLTD	INTPDB	PPBDA	\$ 335,858	\$ 381,514	\$ 1,550,327	\$ 42,536	\$ 434,267	
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	\$ 305,365	\$ 444,769	\$ 1,357,524	\$ 43,795	\$ 392,686	
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	\$ 158,787	\$ 200,495	\$ 664,776	\$ 22,691	\$ 135,215	
Production Energy	INTLTD	INTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	INTLTD	INTPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	INTLTD	INTPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant	INTLTD	INTPPT		\$ 803,010	\$ 1,026,779	\$ 3,572,627	\$ 109,022	\$ 962,168	
Transmission Plant									
Transmission Demand - Base	INTLTD	INTTRB	PPBDA	\$ 38,546	\$ 43,785	\$ 177,927	\$ 4,882	\$ 49,840	
Transmission Demand - Inter.	INTLTD	INTTRI	PPWDA	\$ 35,390	\$ 51,045	\$ 155,799	\$ 5,026	\$ 45,068	
Transmission Demand - Peak	INTLTD	INTTRP	PPSDA	\$ 18,224	\$ 23,010	\$ 76,295	\$ 2,604	\$ 15,518	
Total Transmission Plant	INTLTD	INTTRT		\$ 92,159	\$ 117,841	\$ 410,021	\$ 12,512	\$ 110,425	
Distribution Poles									
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation									
General	INTLTD	INTDSG	NCPP	\$ 29,764	\$ 31,914	\$ 124,140	\$ 3,961	\$ -	
Distribution Primary & Secondary Lines									
Primary Specific	INTLTD	INDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	INTLTD	INDPLD	NCPP	\$ 79,330	\$ 85,062	\$ 330,878	\$ 10,559	\$ -	
Primary Customer	INTLTD	INDPLC	CusI08	\$ 137	\$ 549	\$ 294	\$ 111	\$ -	
Secondary Demand	INTLTD	INDSLD	SICD	\$ -	\$ 9,879	\$ -	\$ 1,375	\$ -	
Secondary Customer	INTLTD	INDSLC	CusI07	\$ -	\$ 126	\$ -	\$ 26	\$ -	
Total Distribution Primary & Secondary Lines	INTLTD	INDLTL		\$ 79,468	\$ 95,615	\$ 331,172	\$ 12,071	\$ -	
Distribution Line Transformers									
Demand	INTLTD	INDLTD	SICD	\$ -	\$ 18,323	\$ -	\$ 2,551	\$ -	
Customer	INTLTD	INDLTC	CusI07	\$ -	\$ 167	\$ -	\$ 34	\$ -	
Total Distribution Line Transformers	INTLTD	INDLTT		\$ -	\$ 18,491	\$ -	\$ 2,585	\$ -	
Distribution Services									
Customer	INTLTD	INDSC	C02	\$ -	\$ 75	\$ -	\$ 40	\$ -	
Distribution Meters									
Customer	INTLTD	INDMC	C03	\$ 157	\$ 630	\$ 1,805	\$ 673	\$ 198	
Distribution Street & Customer Lighting									
Customer	INTLTD	INDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense									
Customer	INTLTD	INCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.									
Customer	INTLTD	INCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense									
Customer	INTLTD	INSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	INTLTD	INTT		\$ 1,004,558	\$ 1,291,343	\$ 4,439,765	\$ 140,865	\$ 1,072,791	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust. - Fort Knox	Special Contract Cust. - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	PPBDA	\$ 218,781	\$ 57,421	\$ 108,996	\$ 4,124	\$ 3,993
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	\$ 282,817	\$ 62,833	-	-	\$ 3,107
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	\$ 121,946	\$ 19,012	-	-	\$ 1,213
Production Energy	INTLTD	INTPEB	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-	-	-
Total Power Production Plant	INTLTD	INTPT		\$ 623,544	\$ 139,265	\$ 108,996	\$ 4,124	\$ 8,313
Transmission Plant								
Transmission Demand - Base	INTLTD	INTTRB	PPBDA	\$ 25,109	\$ 6,590	\$ 12,509	\$ 473	\$ 458
Transmission Demand - Inter.	INTLTD	INTTRI	PPWDA	\$ 32,458	\$ 7,211	-	-	\$ 357
Transmission Demand - Peak	INTLTD	INTTRP	PPSDA	\$ 13,985	\$ 2,182	-	-	\$ 139
Total Transmission Plant	INTLTD	INTTRT		\$ 71,562	\$ 15,963	\$ 12,509	\$ 473	\$ 954
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	-	-	\$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	\$ 19,948	\$ 4,627	\$ 12,068	\$ 409	\$ 189
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	\$ -	\$ -	-	-	\$ -
Primary Demand	INTLTD	INDPLD	NCPP	\$ 53,168	\$ 12,332	\$ 32,166	\$ 1,091	\$ 503
Primary Customer	INTLTD	INDPLC	Cusi08	\$ 7	\$ 13	\$ 89,358	\$ 78	\$ 643
Secondary Demand	INTLTD	INDSLC	SICD	\$ -	\$ -	\$ 3,467	\$ 118	\$ 54
Secondary Customer	INTLTD	INDSLC	Cusi07	\$ -	\$ -	\$ 15,945	\$ 18	\$ 148
Total Distribution Primary & Secondary Lines	INTLTD	INDLT		\$ 53,175	\$ 12,345	\$ 120,936	\$ 1,305	\$ 1,348
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICD	\$ -	\$ -	\$ 6,430	\$ 218	\$ 101
Customer	INTLTD	INDLTC	Cusi07	\$ -	\$ -	\$ 21,141	\$ 24	\$ 196
Total Distribution Line Transformers	INTLTD	INDLTT		\$ -	\$ -	\$ 27,571	\$ 242	\$ 297
Distribution Services								
Customer	INTLTD	INDSC	C02	\$ -	\$ -	-	\$ 96	\$ 789
Distribution Meters								
Customer	INTLTD	INDMC	C03	\$ 43	\$ 97	-	\$ 133	\$ 1,092
Distribution Street & Customer Lighting								
Customer	INTLTD	INDSCL	C04	\$ -	\$ -	\$ 957,577	-	\$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	\$ -	\$ -	-	-	\$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C05	\$ -	\$ -	-	-	\$ -
Customer	INTLTD	INSEC	C06	\$ -	\$ -	-	-	\$ -
Total	INTLTD	INTT		\$ 768,272	\$ 172,317	\$ 1,239,657	\$ 6,783	\$ 12,982

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Sales to Ultimate Consumers		REVUC	R01	\$ 763,347,083	\$ 307,974,525	\$ 112,545,511	\$ 15,994,645	\$ 158,911,598
Intercompany Sales		ICSALES	E01	\$ 110,077,528	\$ 39,710,695	\$ 13,727,658	\$ 2,658,919	\$ 23,833,831
Off-System Sales		SFRS	OSSALL	\$ 59,391,514	\$ 22,915,048	\$ 7,768,253	\$ 1,383,887	\$ 12,689,785
Brokered Purchases		BRKS	Energy	\$ (3,239)	\$ (1,168)	\$ (404)	\$ (78)	\$ (701)
Settled Swap Revenue			Energy	\$ 13,437,949	\$ 4,847,768	\$ 1,675,833	\$ 324,593	\$ 2,909,566
Settled Swap Expense			Energy	\$ (3,269,501)	\$ (1,179,479)	\$ (407,736)	\$ (78,975)	\$ (707,908)
Forfeited Discounts		FORDIS	FDIS	\$ 5,040,755	\$ 3,952,450	\$ 746,971	\$ 112,640	\$ 228,694
Misc Service Revenues		REVMISC	MISCR	\$ 963,922	\$ 814,598	\$ 149,325	\$ -	\$ -
Rent From Electric Property		RBT	RBT	\$ 2,613,870	\$ 1,195,238	\$ 343,245	\$ 49,974	\$ 475,053
Other Electric Revenue		OTHREV	RBT	\$ 4,020,871	\$ 1,838,614	\$ 528,008	\$ 76,875	\$ 730,766
Unbilled Revenue		UNBREV	R01	\$ 2,871,000	\$ 1,158,313	\$ 423,291	\$ 60,157	\$ 597,677
Total Operating Revenues		TOR		\$ 958,491,753	\$ 383,226,601	\$ 137,499,956	\$ 20,582,638	\$ 199,668,361
Operating Expenses								
Operation and Maintenance Expenses				\$ 642,626,778	\$ 254,634,222	\$ 80,792,857	\$ 14,446,987	\$ 132,133,789
Depreciation and Amortization Expenses				109,158,114	49,539,430	14,412,339	2,115,420	20,098,567
Regulatory Credits				(1,724,281)	(704,015)	(233,800)	(38,739)	(362,385)
Accretion Expense				1,501,895	613,593	203,617	33,717	315,431
Depreciation for Asset Retirement Costs			DET	222,385	100,925	29,362	4,310	40,946
Amortization Expense			DET	5,626,250	2,553,372	742,844	109,033	1,035,924
Property and Other Taxes			NPT	18,568,593	8,517,921	2,444,536	353,685	3,366,927
Amortization of Investment Tax Credit				1,861,232	853,798	245,029	35,452	337,485
Other Expenses				(66,274)	(30,402)	(8,725)	(1,262)	(12,017)
State and Federal Income Taxes			TAXINC	46,763,814	15,474,088	11,356,741	899,131	11,800,276
Specific Assignment of Interruptible Credit				(2,667,453)	-	-	-	-
Allocation of Interruptible Credits			INTCRE	2,667,453	1,148,660	377,901	58,087	556,334
Total Operating Expenses		TOE		\$ 824,638,506	\$ 332,701,592	\$ 110,362,701	\$ 18,015,820	\$ 169,311,278
Utility Operating Income		TOM		\$ 133,953,247	\$ 50,525,009	\$ 27,137,255	\$ 2,566,818	\$ 30,357,083
Net Cost Rate Base				\$ 1,904,726,111	\$ 870,969,477	\$ 250,122,772	\$ 36,416,219	\$ 346,170,916

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Primary	Secondary	Primary	Secondary	Transmission	
Cost of Service Summary -- Unadjusted													
Operating Revenues													
Sales to Ultimate Consumers		REVUC	R01	\$ 18,287,716	\$ 21,999,815	\$ 77,266,680	\$ 2,503,295	\$ 2,503,295	\$ 2,503,295	\$ 19,754,999			
Intercompany Sales		ICSALES	E01	\$ 3,226,743	\$ 3,665,379	\$ 14,894,693	\$ 408,662	\$ 408,662	\$ 408,662	\$ 4,172,194			
Off-System Sales		SFRS	OSSALL	\$ 1,581,830	\$ 1,911,128	\$ 7,168,069	\$ 207,637	\$ 207,637	\$ 207,637	\$ 1,969,412			
Brokered Purchases		BRKS	Energy	\$ (95)	\$ (108)	\$ (438)	\$ (12)	\$ (12)	\$ (12)	\$ (123)			
Settled Swap Revenue			Energy	\$ 393,911	\$ 447,459	\$ 1,818,301	\$ 49,888	\$ 49,888	\$ 49,888	\$ 509,329			
Settled Swap Expense			Energy	\$ (95,840)	\$ (108,868)	\$ (442,399)	\$ (12,138)	\$ (12,138)	\$ (12,138)	\$ (123,922)			
Forfeited Discounts		FORDIS	FDIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Misc Service Revenues		REVMISC	MISCR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Rent From Electric Property			RBT	\$ 54,545	\$ 69,824	\$ 241,444	\$ 7,626	\$ 7,626	\$ 7,626	\$ 58,634			
Other Electric Revenue		OTHREV	RBT	\$ 83,906	\$ 107,409	\$ 371,410	\$ 11,732	\$ 11,732	\$ 11,732	\$ 90,196			
Unbilled Revenue		UNBREV	R01	\$ 68,781	\$ 82,743	\$ 290,605	\$ 9,415	\$ 9,415	\$ 9,415	\$ 74,300			
Total Operating Revenues		TOR		\$ 23,601,497	\$ 28,174,782	\$ 101,608,365	\$ 3,186,105	\$ 3,186,105	\$ 3,186,105	\$ 26,505,021			
Operating Expenses													
Operation and Maintenance Expenses				\$ 17,077,409	\$ 19,920,018	\$ 78,192,150	\$ 2,224,655	\$ 2,224,655	\$ 2,224,655	\$ 21,538,596			
Depreciation and Amortization Expenses				\$ 2,298,907	\$ 2,953,510	\$ 10,167,622	\$ 321,256	\$ 321,256	\$ 321,256	\$ 2,487,493			
Regulatory Credits				\$ (41,912)	\$ (53,600)	\$ (186,425)	\$ (5,696)	\$ (5,696)	\$ (5,696)	\$ (50,037)			
Accretion Expense				\$ 36,479	\$ 46,654	\$ 162,258	\$ 4,959	\$ 4,959	\$ 4,959	\$ 43,532			
Depreciation for Asset Retirement Costs			DET	\$ 4,684	\$ 6,017	\$ 20,714	\$ 654	\$ 654	\$ 654	\$ 5,068			
Amortization Expense			DET	\$ 118,491	\$ 152,230	\$ 524,062	\$ 16,558	\$ 16,558	\$ 16,558	\$ 128,211			
Property and Other Taxes			NPT	\$ 384,560	\$ 494,372	\$ 1,699,699	\$ 53,928	\$ 53,928	\$ 53,928	\$ 410,703			
Amortization of Investment Tax Credit				\$ 38,549	\$ 49,554	\$ 170,370	\$ 5,406	\$ 5,406	\$ 5,406	\$ 41,167			
Other Expenses				\$ (1,373)	\$ (1,764)	\$ (6,066)	\$ (192)	\$ (192)	\$ (192)	\$ (1,466)			
State and Federal Income Taxes			TAXINC	\$ 927,693	\$ 1,144,546	\$ 2,807,537	\$ 146,932	\$ 146,932	\$ 146,932	\$ 588,833			
Specific Assignment of Interruptible Credit				\$ -	\$ -	\$ (1,765,763)	\$ -	\$ -	\$ -	\$ (901,690)			
Allocation of Interruptible Credits			INTCRE	\$ 58,280	\$ 80,500	\$ 292,293	\$ 8,295	\$ 8,295	\$ 8,295	\$ 65,859			
Total Operating Expenses		TOE		\$ 20,901,787	\$ 24,792,036	\$ 92,038,451	\$ 2,776,754	\$ 2,776,754	\$ 2,776,754	\$ 24,356,268			
Utility Operating Income		TOM		\$ 2,699,710	\$ 3,382,745	\$ 9,569,914	\$ 409,351	\$ 409,351	\$ 409,351	\$ 2,148,753			
Net Cost Rate Base				\$ 39,746,887	\$ 50,880,896	\$ 175,940,357	\$ 5,557,356	\$ 5,557,356	\$ 5,557,356	\$ 42,726,770			

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Sales to Ultimate Consumers		REVUC	R01	\$ 10,433,529	\$ 2,592,630	\$ 14,660,356	\$ 177,965	\$ 243,818
Intercompany Sales		ICSALES	E01	\$ 2,101,931	\$ 551,667	\$ 1,047,170	\$ 39,624	\$ 36,362
Off-System Sales		SFRS	OSSALL	\$ 1,130,576	\$ 272,412	\$ 362,196	\$ 13,705	\$ 17,575
Brokered Purchases		BRKS	Energy	\$ (62)	\$ (16)	\$ (31)	\$ (1)	\$ (1)
Settled Swap Revenue			Energy	\$ 256,598	\$ 67,346	\$ 127,836	\$ 4,837	\$ 4,683
Settled Swap Expense			Energy	\$ (62,431)	\$ (16,366)	\$ (31,103)	\$ (1,177)	\$ (1,139)
Forfeited Discounts		FORDIS	FDIS	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Service Revenues		REVMISC	MISCR	\$ -	\$ -	\$ -	\$ -	\$ -
Rent From Electric Property		OTHREV	RBT	\$ 41,479	\$ 9,354	\$ 66,362	\$ 381	\$ 710
Other Electric Revenue		UNBREV	R01	\$ 63,806	\$ 14,390	\$ 102,083	\$ 586	\$ 1,091
Unbilled Revenue				\$ 39,241	\$ 9,751	\$ 55,139	\$ 669	\$ 917
Total Operating Revenues		TOR		\$ 14,004,666	\$ 3,501,148	\$ 16,390,008	\$ 236,589	\$ 306,016
Operating Expenses								
Operation and Maintenance Expenses				\$ 11,507,375	\$ 2,924,679	\$ 6,814,570	\$ 190,878	\$ 228,592
Depreciation and Amortization Expenses				\$ 1,761,092	\$ 394,815	\$ 2,563,477	\$ 15,121	\$ 29,068
Regulatory Credits				\$ (32,528)	\$ (7,266)	\$ (7,222)	\$ (218)	\$ (437)
Accretion Expense				\$ 28,310	\$ 6,324	\$ 6,450	\$ 190	\$ 381
Depreciation for Asset Retirement Costs			DET	\$ 3,588	\$ 804	\$ 5,223	\$ 31	\$ 59
Amortization Expense			DET	\$ 90,771	\$ 20,350	\$ 132,127	\$ 779	\$ 1,498
Property and Other Taxes			NPT	\$ 294,122	\$ 65,969	\$ 474,585	\$ 2,597	\$ 4,970
Amortization of Investment Tax Credit				\$ 29,481	\$ 6,612	\$ 47,570	\$ 260	\$ 498
Other Expenses				\$ (1,050)	\$ (235)	\$ (1,694)	\$ (9)	\$ (18)
State and Federal Income Taxes			TAXINC	\$ (175,173)	\$ (33,046)	\$ 1,809,256	\$ 7,137	\$ 9,863
Specific Assignment of Interruptible Credit				\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Interruptible Credits			INTCRE	\$ 50,496	\$ 10,211	\$ -	\$ -	\$ 539
Total Operating Expenses		TOE		\$ 13,556,484	\$ 3,389,216	\$ 11,844,340	\$ 216,765	\$ 275,013
Utility Operating Income		TOM		\$ 448,182	\$ 111,932	\$ 4,545,668	\$ 19,824	\$ 31,003
Net Cost Rate Base				\$ 30,225,504	\$ 6,816,502	\$ 48,357,866	\$ 277,545	\$ 517,043

LOUISVILLE GAS AND ELECTRIC COMPANY
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 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Taxable Income Unadjusted								
Total Operating Revenue				\$ 958,491,753	\$ 383,226,601	\$ 137,499,956	\$ 20,582,638	\$ 199,668,361
Operating Expenses				\$ 777,774,692	\$ 317,227,503	\$ 99,005,960	\$ 17,116,689	\$ 157,511,002
Interest Expense		INTEXP		\$ 48,502,810	\$ 22,249,565	\$ 6,385,344	\$ 923,856	\$ 8,794,711
Taxable Income		TAXINC		\$ 132,214,251	\$ 43,749,532	\$ 32,108,652	\$ 2,542,093	\$ 33,362,648

LOUISVILLE GAS AND ELECTRIC COMPANY
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 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Secondary	Transmission		
Taxable Income Unadjusted											
Total Operating Revenue				\$ 23,601,497	\$ 28,174,782	\$ 101,608,365	\$ 3,186,105	\$ 26,505,021			
Operating Expenses				\$ 19,974,094	\$ 23,647,491	\$ 89,230,913	\$ 2,629,822	\$ 23,767,434			
Interest Expense		INTEXP		\$ 1,004,558	\$ 1,291,343	\$ 4,439,765	\$ 140,865	\$ 1,072,791			
Taxable Income		TAXINC		\$ 2,622,845	\$ 3,235,947	\$ 7,937,686	\$ 415,419	\$ 1,664,795			

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12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & L.S	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Taxable Income Unadjusted								
Total Operating Revenue				\$ 14,004,666	\$ 3,501,148	\$ 16,390,008	\$ 236,589	\$ 306,016
Operating Expenses				\$ 13,731,657	\$ 3,422,262	\$ 10,035,085	\$ 209,629	\$ 265,150
Interest Expense		INTEXP		\$ 768,272	\$ 172,317	\$ 1,239,657	\$ 6,783	\$ 12,982
Taxable Income		TAXINC		\$ (495,264)	\$ (93,431)	\$ 5,115,267	\$ 20,178	\$ 27,885

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				\$ 958,491,753	\$ 383,226,601	\$ 137,499,956	\$ 20,582,638	\$ 199,668,361
Pro-Forma Adjustments:								
Eliminate unbilled revenue			R01	(2,871,000)	(1,158,313)	(423,291)	(60,157)	(597,677)
Mismatch in fuel cost recovery			Energy	(32,833,346)	(11,844,697)	(4,094,614)	(793,088)	(7,109,030)
To Reflect a Full Year of the FAC Roll-In		FACRI	REV01	(3,104,008)	(1,421,315)	971,372	(173,598)	(838,308)
Remove ECR revenues			ECRREV	(8,394,624)	(3,345,623)	(1,239,000)	(175,921)	(1,760,923)
To Reflect a Full Year of the ECR Roll-In		ECRRI	ECRREV2	6,853,924	2,304,814	2,479,866	114,151	1,107,744
Remove off-system ECR revenues			OSSALL	(2,033,628)	(784,635)	(265,983)	(47,386)	(434,512)
Eliminate brokered sales			Energy	(10,165,209)	(3,667,120)	(1,267,693)	(245,540)	(2,200,957)
Eliminate DSM Revenue			DSMREV	(12,207,246)	(9,197,044)	(1,115,653)	(111,611)	(1,289,906)
Year End Revenue Adjustment			YREND	11,451,462	8,138,925	973,726	2,107	71,725
Adjustment for Customer Billing and Rate Switching			RS01	(875,110)	-	-	(55,033)	(654,521)
Eliminate ECR, MSR, DSM, FAC, GSC			R01	3,333,166	1,344,775	491,432	69,841	693,890
Weather Normalized electric operating revenues			TREV01	5,151,223	4,284,606	475,872	24,653	258,991
USGC Settlement			MSCREV	2,323,679	1,012,681	325,693	48,204	464,561
VDT Surcredit Revenues			PLPPT	(654,600)	(265,927)	(88,864)	(14,798)	(138,343)
			VDTREV	(395)	-	(395)	-	-
Total Pro-Forma Operating Revenue				\$ 914,466,041	\$ 366,627,726	\$ 134,722,415	\$ 19,164,460	\$ 187,240,694

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Transmission	
Cost of Service Summary -- Pro-Forma									
Operating Revenues									
Total Operating Revenue – Actual				\$ 23,601,497	\$ 28,174,782	\$ 101,608,365	\$ 3,186,105	\$ 26,505,021	
Pro-Forma Adjustments:									
Eliminate unbilled revenue			R01	\$ (68,781)	\$ (82,743)	\$ (290,605)	\$ (9,415)	\$ (74,300)	
Mismatch in fuel cost recovery			Energy	(962,456)	(1,093,290)	(4,442,711)	(121,894)	(1,244,460)	
To Reflect a Full Year of the FAC Roll-In		FACRI	REV01	(125,200)	(160,865)	(766,612)	(12,975)	(499,146)	
Remove ECR revenues			ECRREV	(202,980)	(243,550)	(862,594)	(27,998)	(229,933)	
To Reflect a Full Year of the ECR Roll-In		ECRRI	ECRREV2	109,136	125,583	385,791	12,447	129,292	
Remove off-system ECR revenues			OSSALL	(54,164)	(65,439)	(245,442)	(7,110)	(67,435)	
Eliminate brokered sales			Energy	(297,976)	(338,483)	(1,375,464)	(37,738)	(385,285)	
Eliminate DSM Revenue			DSMREV	(229,587)	(263,446)	-	-	-	
Year End Revenue Adjustment			YREND	492	1,967	1,064	398	117	
Adjustment for Customer Billing and Rate Switching			RS01	(71,266)	(94,290)	-	-	-	
Eliminate ECR, MSR, DSM, FAC, GSC			R01	79,854	96,063	337,386	10,931	86,260	
Weather Normalized electric operating revenues			TREV01	27,262	40,404	-	-	-	
Adjustment for Merger Surcredit			MSCREV	43,486	65,523	216,289	6,584	60,481	
USGC Settlement			PLPPT	(16,007)	(20,467)	(71,215)	(2,173)	(19,180)	
VDT Surcredit Revenues			VDTREV	-	-	-	-	-	
Total Pro-Forma Operating Revenue				\$ 21,833,310	\$ 26,141,748	\$ 94,494,241	\$ 2,997,161	\$ 24,261,433	

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				\$ 14,004,666	\$ 3,501,148	\$ 16,390,008	\$ 236,589	\$ 306,016
Pro-Forma Adjustments:								
Eliminate unbilled revenue			R01	(39,241)	(9,751)	(55,139)	(669)	(917)
Mismatch in fuel cost recovery			Energy	(626,953)	(164,548)	(312,344)	(11,819)	(11,442)
To Reflect a Full Year of the FAC Roll-in		FACRI	REV01	(84,076)	(22,230)	(18,204)	(1,561)	(1,286)
Remove ECR revenues			ECRREV	(116,433)	(27,441)	(157,765)	(1,851)	(2,613)
To Reflect a Full Year of the ECR Roll-in		ECRRI	ECRREV2	85,991	-	(438)	(452)	-
Remove off-system ECR revenues			OSSALL	(38,712)	(9,328)	(12,402)	(469)	(602)
Eliminate brokered sales			Energy	(194,105)	(50,944)	(96,702)	(3,659)	(3,543)
Eliminate DSM Revenue			DSMREV	-	-	-	-	-
Year End Revenue Adjustment			YREND	23	47	2,237,605	2,529	20,747
Adjustment for Customer Billing and Rate Switching			R01	45,558	11,321	64,015	777	1,065
Eliminate ECR, MSR, DSM, FAC, GSC			R01	39,835	-	-	-	-
Weather Normalized electric operating revenues			TREV01	27,090	9,172	41,840	954	1,122
Adjustment for Merger Surcredit			MSCREV	(12,430)	(2,776)	(2,173)	(82)	(166)
USGC Settlement			PLPPT	-	-	-	-	-
VDT Surcredit Revenues			VDTREV	-	-	-	-	-
Total Pro-Forma Operating Revenue				\$ 13,141,213	\$ 3,234,669	\$ 18,078,302	\$ 220,286	\$ 308,381

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma								
Operating Expenses								
Operation and Maintenance Expenses				\$ 642,626,778	\$ 254,634,222	\$ 80,792,857	\$ 14,446,987	\$ 132,133,789
Depreciation and Amortization Expenses				109,158,114	49,539,430	14,412,339	2,115,420	20,098,567
Regulatory Credits				(1,724,281)	(704,015)	(233,800)	(38,739)	(362,385)
Accretion Expense				1,501,895	613,593	203,617	33,717	315,431
Depreciation for Asset Retirement Costs				222,385	100,925	29,362	4,310	40,946
Amortization Expense				5,626,250	2,553,372	742,844	109,033	1,035,924
Property and Other Taxes			NPT	18,568,593	8,517,921	2,444,536	353,665	3,366,927
Amortization of Investment Tax Credit				1,861,232	853,798	245,029	35,452	337,486
Other Expenses				(66,274)	(30,402)	(8,725)	(1,262)	(12,017)
State and Federal Income Taxes			TAXINC	46,763,814	15,474,068	11,356,741	899,131	11,800,276
Specific Assignment of Interruptible Credit				(2,667,453)				
Allocation of Interruptible Credits			INTCRE	2,667,453	1,148,660	377,901	58,087	556,334
Adjustments to Operating Expenses:								
Eliminate mismatch in fuel cost recovery			Energy	(27,086,657)	(9,771,567)	(3,377,850)	(654,277)	(5,864,765)
Remove ECR expenses			ECRREV	(3,707,947)	(1,477,778)	(547,272)	(77,705)	(777,809)
Reflected full year of ECR roll-in			ECRREV2	3,377,839	1,135,888	1,222,160	56,257	545,933
Eliminate brokered sales expenses			Energy	(248,375)	(89,602)	(30,975)	(5,999)	(53,778)
Eliminate DSM Expenses			DSMREV	(7,314,564)	(5,510,855)	(668,497)	(66,877)	(772,910)
Year end Expense adjustment			YREND	7,956,625	5,655,031	676,558	1,464	49,835
Adjustment to annualize depreciation expense			DET	6,204,918	2,815,989	819,246	120,248	1,142,471
Labor adjustment			LBT	1,827,123	855,587	232,853	34,916	332,675
Adjustment for pension and post Ret Exp.			LBT	314,825	147,423	40,122	6,016	57,322
Adjustment for property insurance expenses			UPT	355,686	163,528	46,779	6,751	64,294
Adjustment for liability insurance increase			UPT	514,962	236,755	67,727	9,774	93,085
Adjustment for Hazard Tree Program			SDALL	1,759,303	1,172,724	228,904	16,098	175,349
Storm damage adjustment			SDALL	(670,600)	(447,011)	(87,252)	(6,136)	(66,839)
Adjustment to eliminate advertising expense			REVUC	(404,623)	(163,246)	(59,656)	(8,478)	(84,233)
Adjustment for retired mainframe			RBT	(1,048,815)	(479,589)	(137,727)	(20,052)	(190,615)
Adjustment for MISO Exit Regulatory Asset			PLTRT	(157,119)	(63,829)	(21,329)	(3,552)	(33,205)
Adjustment for 2008 Wind Storm Asset			SDALL	27,630,386	18,417,978	3,595,006	252,828	2,753,913
Adjustment for 2009 Winter Storm Asset			SDALL	8,734,140	5,822,040	1,136,404	79,921	870,529
Adjustment for KCCS Regulatory Asset			PLPPT	343,330	139,476	46,608	7,761	72,559
Adjustment for CMRG Regulatory Asset			PLPPT	(1,940)	(788)	(263)	(44)	(410)
Amortization of rate case expenses			OMT	324,253	128,482	40,766	7,290	66,671
Adjustment for SW Power Pool settlement			PLPRT	(563,743)	(237,142)	(79,245)	(13,196)	(123,368)
Adjustment for MISO RSG resettlement			PLPRT	(429,911)	(174,648)	(58,362)	(9,719)	(90,857)
Adjustment for USGC settlement			PLPPT	480,212	195,083	65,190	10,856	101,488
Adjustment to remove FERC Hydropower program change			PLPPT	(157,135)	(63,835)	(21,332)	(3,552)	(33,209)
Adjustment for injuries and damages			UPT	313,993	144,359	41,296	5,960	56,758
Adjustment for Interest rate Swap Amortization			UPT	205,798	94,616	27,066	3,906	37,200
Adjustment to correct Edison Electric Institute invoice			RBT	62,735	28,687	8,238	1,199	11,402
Adjustment to property tax expense			UPT	615,661	375,003	107,274	15,482	147,440
Adjustment for EKPC settlement charges			Energy	904,366	326,259	112,785	21,845	195,816
Reflect weather normalized electric sales margins			TEXP01	1,899,644	1,452,124	142,855	18,978	199,060
Federal & State Income Tax Adjustment			ITADJ	(24,635,520)	(13,175,376)	(2,359,977)	(456,017)	(4,206,133)
Federal & State Income Tax Interest Adjustment			TAXINC	(153,686)	(50,855)	(37,323)	(2,955)	(38,781)
Prior income tax true-ups & adjustments			TAXINC	2,641,449	874,052	305,914	50,787	666,537
Adjustment for domestic production activities			TAXINC	(1,259,667)	(416,822)	(115,571)	(16,700)	(159,904)
Adjustment for tax basis depreciation reduction			UPT	(87,982)	(40,450)	(11,571)	(1,670)	(1,590)
Adjustment for amortization of investment tax credit			UPT	345,849	159,005	45,485	6,564	62,516
Total Expense Adjustments				(935,167)	8,176,694	1,540,161	(619,548)	(4,967,823)
Total Operating Expenses				\$ 823,603,339	\$ 340,878,286	\$ 111,902,862	\$ 17,396,272	\$ 164,343,456
Net Operating Income -- Pro-Forma				\$ 90,862,702	\$ 27,749,441	\$ 22,819,553	\$ 1,768,188	\$ 22,897,238

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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Description	Ref	Name	Allocation Vector	Rate CTOD Primary	Rate CTOD Secondary	Rate ITOD Primary	Rate ITOD Secondary	Rate RTS Transmission
Cost of Service Summary – Pro-Forma								
Operating Expenses								
Operation and Maintenance Expenses				\$ 17,077,409	\$ 19,920,018	\$ 78,192,150	\$ 2,224,655	\$ 21,538,596
Depreciation and Amortization Expenses				2,298,907	2,953,510	10,167,622	321,256	2,487,493
Regulatory Credits				(41,912)	(53,600)	(186,425)	(5,696)	(50,037)
Accretion Expense				36,479	46,654	162,258	4,959	43,532
Depreciation for Asset Retirement Costs				4,684	6,017	20,714	654	5,068
Amortization Expense				118,491	152,230	524,062	16,558	128,211
Property and Other Taxes			NPT	384,560	494,372	1,699,699	53,928	410,703
Amortization of Investment Tax Credit				38,549	49,554	170,370	5,406	41,167
Other Expenses				(1,373)	(1,764)	(6,066)	(192)	(1,466)
State and Federal Income Taxes			TAXINC	927,693	1,144,546	2,807,537	146,932	588,833
Specific Assignment of Interruptible Credit						(1,765,763)		(901,690)
Allocation of Interruptible Credits			INTCRE	58,280	80,500	252,293	8,295	65,859
Adjustments to Operating Expenses:								
Eliminate mismatch in fuel cost recovery			Energy	(794,001)	(901,936)	(3,665,121)	(100,559)	(1,026,647)
Remove ECR expenses			ECRREV	(89,657)	(107,577)	(381,012)	(12,367)	(101,562)
Reflect full year of ECR roll-in			ECRREV2	53,786	61,891	190,130	6,134	63,719
Eliminate brokered sales expenses			Energy	(7,281)	(8,270)	(33,608)	(922)	(9,414)
Eliminate DSM Expenses			DSMREV	(137,568)	(157,856)	-	-	-
Year end expense adjustment			YREND	342	1,367	732	277	81
Adjustment to annualize depreciation expense			DET	130,678	167,888	577,962	18,261	141,398
Labor adjustment			LBT	39,062	48,213	175,669	5,460	45,903
Adjustment for pension and post Ret Exp.			LBT	6,731	8,307	30,269	941	7,909
Adjustment for property insurance expenses			UPT	7,342	9,439	32,442	1,030	7,819
Adjustment for liability insurance increase			UPT	10,629	13,665	46,970	1,492	11,320
Adjustment for Hazard Tree Program			SDALL	18,428	24,648	76,814	3,148	-
Storm damage adjustment			SDALL	(7,024)	(9,395)	(29,280)	(1,200)	-
Adjustment to eliminate advertising expense			REVUC	(9,694)	(11,661)	(40,966)	(1,327)	(10,471)
Adjustment for retired mainframe			RBT	(21,866)	(28,017)	(96,879)	(3,060)	(23,527)
Adjustment for MISO Exit Regulatory Asset			PLTRT	(3,842)	(4,913)	(17,093)	(522)	(4,604)
Adjustment for 2009 Wind Storm Asset			SDALL	289,419	387,103	1,206,391	49,437	-
Adjustment for 2009 Winter Storm Asset			SDALL	91,487	122,366	381,348	15,627	-
Adjustment for KCCS Regulatory Asset			PLPPT	8,395	10,735	37,352	1,140	10,059
Adjustment for CMRG Regulatory Asset			PLPPT	(47)	(61)	(211)	(6)	(57)
Amortization of rate case expenses			OMT	8,617	10,051	39,454	1,123	10,868
Adjustment for SW Power Pool settlement			PLPPT	(14,274)	(18,252)	(63,507)	(1,938)	(17,103)
Adjustment for MISO RSG resettlement			PLPPT	(10,513)	(13,442)	(46,771)	(1,427)	(12,596)
Adjustment for USGC settlement			PLPPT	11,743	15,015	52,243	1,594	14,070
Adjustment to remove FERC Hydropower program change			PLPPT	(3,842)	(4,913)	(17,095)	(522)	(4,604)
Adjustment for injuries and damages			UPT	6,461	8,332	28,639	909	6,902
Adjustment for interest rate Swap Amortization			UPT	4,248	5,461	18,771	596	4,524
Adjustment to correct Edison Electric Institute invoice			RBT	1,309	1,676	5,795	183	1,407
Adjustment to property tax expense			UPT	16,836	21,645	74,397	2,363	17,930
Adjustment for EKPC settlement charges			UPT	26,511	30,114	122,373	3,358	34,278
Reflect weather normalized electric sales margins			Energy	20,957	31,060	(2,164,658)	(66,262)	(524,840)
Federal & State Income Tax Adjustment			ITADJ	(528,695)	(649,254)	(9,227)	(483)	(1,935)
Federal & State Income Tax Adjustment			TAXINC	(3,049)	(3,761)	(9,227)	(483)	(1,935)
Prior income tax true-ups & adjustments			TAXINC	52,401	64,650	158,583	8,299	33,260
Adjustment for domestic production activities			TAXINC	(24,989)	(30,830)	(75,626)	(3,958)	(15,861)
Adjustment for tax basis depreciation reduction			UPT	(1,816)	(2,335)	(8,025)	(255)	(1,984)
Adjustment for amortization of investment tax credit			UPT	7,139	9,178	31,545	1,002	7,603
Total Expense Adjustments				(845,640)	(899,670)	(3,361,188)	(72,434)	(1,336,104)
Total Operating Expenses			TOE	\$ 20,056,147	\$ 23,692,366	\$ 88,677,263	\$ 2,704,320	\$ 23,020,164
Net Operating Income – Pro-Forma				\$ 1,777,163	\$ 2,249,382	\$ 5,816,979	\$ 292,842	\$ 1,241,269

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma								
Operating Expenses								
Operation and Maintenance Expenses				11,507,375 \$	2,924,679 \$	6,814,570 \$	190,878 \$	228,592
Depreciation and Amortization Expenses				1,761,092	394,815	2,563,477	15,121	29,068
Regulatory Credits				(32,528)	(7,266)	(7,222)	(218)	(437)
Accretion Expense				28,310	6,324	6,450	190	381
Depreciation for Asset Retirement Costs				3,588	804	5,223	31	59
Amortization Expense				90,771	20,350	132,127	779	1,498
Property and Other Taxes				294,122	65,969	474,585	2,597	4,970
Amortization of Investment Tax Credit				29,481	6,612	47,570	260	498
Other Expenses				(1,050)	(235)	(1,694)	(9)	(18)
State and Federal Income Taxes				(175,173) \$	(33,046) \$	1,809,256 \$	7,137 \$	9,863
Specific Assignment of Interruptible Credit				50,496 \$	10,211 \$	- \$	- \$	539
Allocation of Interruptible Credits								
Adjustments to Operating Expenses:								
Eliminate mismatch in fuel cost recovery				(517,220) \$	(135,748) \$	(257,676) \$	(9,750) \$	(9,440)
Remove ECR expenses				(51,428) \$	(12,121) \$	(69,686) \$	(816) \$	(1,154)
Reflect full year of ECR roll-in				42,379 \$		(216) \$	(223) \$	-
Eliminate brokered sales expenses				(4,743) \$	(1,245) \$	(2,363) \$	(89) \$	(87)
Eliminate DSM Expenses								
Year end Expense adjustment				16 \$	33 \$	1,554,717 \$	1,757 \$	14,415
Labor adjustment				100,106 \$	22,443 \$	145,717 \$	860 \$	1,652
Adjustment for pension and post Ret Exp.				28,190 \$	6,713 \$	20,777 \$	361 \$	744
Adjustment for property insurance expenses				4,857 \$	1,167 \$	3,580 \$	62 \$	128
Adjustment for liability insurance increase				5,613 \$	1,259 \$	9,245 \$	50 \$	95
Adjustment for Hazard Tree Program				8,126 \$	1,823 \$	13,385 \$	72 \$	138
Storm damage adjustment				12,336 \$	2,863 \$	10,368 \$	346 \$	444
Adjustment to eliminate advertising expense				(4,702) \$	(1,091) \$	(7,771) \$	(132) \$	(169)
Adjustment for retired mainframe				(5,530) \$	(1,374) \$	(26,628) \$	(94) \$	(285)
Adjustment for MISO Exit Regulatory Asset				(2,983) \$	(3,753) \$	(521) \$	(153) \$	(40)
Adjustment for 2008 Wind Storm Asset				193,745 \$	44,967 \$	427,192 \$	5,440 \$	6,967
Adjustment for 2009 Winter Storm Asset				61,244 \$	14,214 \$	135,038 \$	1,720 \$	2,202
Adjustment for CMRG Regulatory Asset				6,519 \$	1,456 \$	1,140 \$	43 \$	87
Adjustment for rate case expenses				(37) \$	(8) \$	(6) \$	(0) \$	(0)
Adjustment for SW Power Pool settlement				5,806 \$	1,476 \$	3,438 \$	96 \$	115
Adjustment for USGC settlement				(11,084) \$	(2,476) \$	(1,937) \$	(73) \$	(148)
Adjustment to correct Edison Electric Institute invoice				(8,163) \$	(1,823) \$	(1,427) \$	(54) \$	(109)
Adjustment for EKPC settlement charges				9,118 \$	2,037 \$	1,594 \$	60 \$	122
Adjustment for interest rate Swap Amortization				(2,984) \$	(666) \$	(522) \$	(20) \$	(40)
Adjustment to correct Edison Electric Institute invoice				4,955 \$	1,111 \$	8,161 \$	44 \$	84
Adjustment for property tax expense				3,248 \$	728 \$	5,349 \$	29 \$	55
Adjustment for normalized electric sales margins				996 \$	225 \$	1,593 \$	9 \$	17
Federal & State Income Tax Adjustment				12,871 \$	2,887 \$	21,201 \$	114 \$	219
Federal & State Income Tax Interest Adjustment				17,269 \$	4,532 \$	8,603 \$	326 \$	315
Prior income tax true-ups & adjustments				34,610 \$	- \$	- \$	- \$	-
Adjustment for tax basis depreciation reduction				(293,789) \$	(80,121) \$	(119,204) \$	(6,050) \$	(5,145)
Adjustment for investment tax credit				576 \$	109 \$	102,196 \$	403 \$	557
Adjustment for amortization of investment tax credit				(9,895) \$	(1,867) \$	(46,736) \$	(192) \$	(266)
Total Expense Adjustments				4,719 \$	890 \$	(2,287) \$	(12) \$	(24)
Total Operating Expenses				(1,388) \$	(311) \$	8,989 \$	48 \$	93
Net Operating Income -- Pro-Forma				5,458 \$	1,224 \$	1,943,823 \$	(5,862) \$	11,383
Total Operating Expenses				(367,833) \$	(131,126) \$	13,788,163 \$	210,903 \$	286,395
Net Operating Income -- Pro-Forma				13,188,651 \$	(23,421) \$	4,290,139 \$	9,383 \$	21,986

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma								
Net Operating Income -- Pro-Forma				\$ 90,862,702	\$ 27,749,441	\$ 22,819,553	\$ 1,768,188	\$ 22,897,238
Net Cost Rate Base				\$ 1,904,726,111	\$ 870,969,477	\$ 250,122,772	\$ 36,416,219	\$ 346,170,916
Less: ECR Rate Base			RBPPT	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment to Reflect Depreciation Reserve			DET	\$ (6,204,918)	\$ (2,815,989)	\$ (819,246)	\$ (120,248)	\$ (1,142,471)
Cash Working Capital			OMLF	\$ 6,025,602	\$ 2,960,519	\$ 773,924	\$ 108,439	\$ 1,062,922
Adjusted Net Cost Rate Base				\$ 1,904,546,796	\$ 871,114,007	\$ 250,077,449	\$ 36,404,410	\$ 346,091,368
Rate of Return				4.77%	3.19%	9.12%	4.86%	6.62%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS Transmission
				Primary	Secondary	Primary	Secondary	Secondary		
Cost of Service Summary -- Pro-Forma										
Net Operating Income -- Pro-Forma				\$ 1,777,163	\$ 2,249,382	\$ 5,816,979	\$ 292,842	\$ 1,241,269		
Net Cost Rate Base				\$ 39,746,887	\$ 50,880,896	\$ 175,940,357	\$ 5,557,356	\$ 42,726,770		
Less: ECR Rate Base			RBPPT	-	-	-	-	-		
Adjustment to Reflect Depreciation Reserve			DET	(130,678)	(167,888)	(577,962)	(18,261)	(141,398)		
Cash Working Capital			OMLF	115,907	149,642	513,036	16,812	131,149		
Adjusted Net Cost Rate Base				\$ 39,732,116	\$ 50,862,651	\$ 175,875,431	\$ 5,555,907	\$ 42,716,521		
Rate of Return				4.47%	4.42%	3.31%	5.27%	2.91%		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma								
Net Operating Income -- Pro-Forma				\$ (47,438)	\$ (23,421)	\$ 4,290,139	\$ 9,383	\$ 21,986
Net Cost Rate Base				\$ 30,225,504	\$ 6,816,502	\$ 48,357,866	\$ 277,545	\$ 517,043
Less: ECR Rate Base			RBPPT	-	-	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	(100,106)	(22,443)	(145,717)	(860)	(1,652)
Cash Working Capital			OMLF	88,716	19,989	81,514	774	2,260
Adjusted Net Cost Rate Base				\$ 30,214,114	\$ 6,814,048	\$ 48,293,684	\$ 277,460	\$ 517,651
Rate of Return				-0.16%	-0.34%	8.88%	3.38%	4.25%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Taxable Income Pro-Forma								
Total Operating Revenue				\$ 914,466,041	\$ 368,627,726	\$ 134,722,415	\$ 19,164,460	\$ 187,240,694
Operating Expenses				\$ 772,715,170	\$ 323,453,916	\$ 100,007,715	\$ 16,422,538	\$ 151,828,693
Interest Expense		INTEXP		\$ 48,502,810	\$ 22,249,565	\$ 6,385,344	\$ 923,856	\$ 8,794,711
Interest Synchronization Adjustment		INTEXP		\$ (902,327)	\$ (413,922)	\$ (118,790)	\$ (17,187)	\$ (163,613)
Taxable Income		TXINCPF		\$ 94,150,387	\$ 23,338,168	\$ 28,448,147	\$ 1,835,253	\$ 26,780,903

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD Primary	Rate CTOD Secondary	Rate ITOD Primary	Rate ITOD Secondary	Rate RTS Transmission
Taxable Income Pro-Forma								
Total Operating Revenue				\$ 21,833,310	\$ 26,141,748	\$ 94,494,241	\$ 2,997,161	\$ 24,261,433
Operating Expenses				\$ 19,047,192	\$ 22,643,173	\$ 85,511,375	\$ 2,545,871	\$ 22,348,089
Interest Expense		INTEXP		\$ 1,004,558	\$ 1,291,343	\$ 4,439,765	\$ 140,865	\$ 1,072,791
Interest Synchronization Adjustment		INTEXP		\$ (18,668)	\$ (24,024)	\$ (62,596)	\$ (2,621)	\$ (19,958)
Taxable Income		TXINCPF		\$ 1,800,248	\$ 2,231,255	\$ 4,625,697	\$ 313,046	\$ 860,511

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Taxable Income Pro-Forma								
Total Operating Revenue				\$ 13,141,213 \$	3,234,669 \$	18,078,302 \$	220,286 \$	308,381
Operating Expenses				\$ 13,301,995 \$	3,277,249 \$	11,848,780 \$	203,174 \$	275,413
Interest Expense		INTEXP		\$ 766,272 \$	172,317 \$	1,239,657 \$	6,783 \$	12,982
Interest Synchronization Adjustment		INTEXP		\$ (14,293) \$	(3,206) \$	(23,062) \$	(126) \$	(242)
Taxable Income		TXINGPF		\$ (914,761) \$	(211,691) \$	5,012,927 \$	10,456 \$	20,229

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS	
							Primary	Secondary
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)								
Operating Revenues								
Total Operating Revenue -- Actual				\$ 914,466,041	\$ 368,627,726	\$ 134,722,415	\$ 19,164,460	\$ 187,240,694
Pro-Forma Adjustments:								
Proposed Increase				\$ 94,257,422	\$ 36,859,770	\$ 13,879,697	\$ 2,092,835	\$ 19,349,907
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	\$ 314,780	\$ 209,827	\$ 40,956	\$ 2,880	\$ 31,374
Total Pro-Forma Operating Revenue				\$ 1,009,038,243	\$ 405,697,324	\$ 148,643,069	\$ 21,260,176	\$ 206,621,975
					0.62136774			
Operating Expenses								
Total Operating Expenses				\$ 824,538,506	\$ 332,701,592	\$ 110,362,701	\$ 18,015,820	\$ 169,311,278
Total Pro-Forma Adjustments				(935,167)	8,176,694	1,540,161	(619,548)	(4,967,823)
Incremental Income Taxes				35,172,581	13,786,646	5,177,265	779,423	7,208,140
Total Pro-Forma Operating Expenses				\$ 858,775,920	\$ 354,664,931	\$ 117,080,127	\$ 18,175,695	\$ 171,551,596
Net Operating Income -- Pro-Forma				\$ 150,262,323	\$ 51,032,393	\$ 31,562,942	\$ 3,084,481	\$ 35,070,379
Net Cost Rate Base				\$ 1,904,546,796	\$ 871,114,007	\$ 250,077,449	\$ 36,404,410	\$ 346,091,368
Rate of Return				7.89%	5.86%	12.62%	8.47%	10.13%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTS	
				Primary	Secondary	Primary	Secondary	Transmission	
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)									
Operating Revenues									
Total Operating Revenue -- Actual				\$ 21,833,310	\$ 26,141,748	\$ 94,494,241	\$ 2,997,161	\$ 24,261,433	
Pro-Forma Adjustments:									
Proposed Increase				\$ 2,662,111	\$ 2,694,512	\$ 10,242,219	\$ 354,396	\$ 2,464,135	
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	\$ 3,297	\$ 4,410	\$ 13,744	\$ 563	\$ -	
Total Pro-Forma Operating Revenue				\$ 24,518,718	\$ 29,040,671	\$ 104,750,204	\$ 3,352,120	\$ 26,725,568	
Operating Expenses									
Total Operating Expenses				\$ 20,901,787	\$ 24,792,036	\$ 92,038,451	\$ 2,776,754	\$ 24,356,268	
Total Pro-Forma Adjustments				(845,640)	(899,670)	(3,361,188)	(72,434)	(1,336,104)	
Incremental Income Taxes				998,737	1,078,145	3,814,320	132,014	916,443	
Total Pro-Forma Operating Expenses				\$ 21,054,884	\$ 24,970,512	\$ 92,491,583	\$ 2,836,333	\$ 23,936,607	
Net Operating Income -- Pro-Forma				\$ 3,463,834	\$ 4,070,159	\$ 12,258,621	\$ 515,787	\$ 2,788,961	
Net Cost Rate Base				\$ 39,732,116	\$ 50,862,651	\$ 175,875,431	\$ 5,555,907	\$ 42,716,521	
Rate of Return				8.72%	8.00%	6.97%	9.28%	6.53%	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust. - Fort Knox	Special Contract Cust. - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)								
Operating Revenues								
Total Operating Revenue -- Actual				\$ 13,141,213	\$ 3,234,669	\$ 18,078,302	\$ 220,286	\$ 308,381
Pro-Forma Adjustments:								
Proposed Increase				\$ 1,275,127	\$ 314,968	\$ 1,797,054	\$ 21,379	\$ 29,310
To Reflect Proposed Increase in Miscellaneous Charges			MISCR	\$ 2,207	\$ 512	\$ 4,867	\$ 62	\$ 79
Total Pro-Forma Operating Revenue				\$ 14,418,548	\$ 3,550,149	\$ 19,880,223	\$ 241,727	\$ 337,771
Operating Expenses								
Total Operating Expenses				\$ 13,556,484	\$ 3,389,216	\$ 11,844,340	\$ 216,765	\$ 275,013
Total Pro-Forma Adjustments				\$ (367,833)	\$ (131,126)	\$ 1,943,823	\$ (5,862)	\$ 11,383
Incremental Income Taxes				\$ 475,057	\$ 117,331	\$ 670,157	\$ 7,974	\$ 10,930
Total Pro-forma Operating Expenses				\$ 13,663,708	\$ 3,375,421	\$ 14,458,320	\$ 218,877	\$ 297,326
Net Operating Income -- Pro-Forma				\$ 754,840	\$ 174,728	\$ 5,421,903	\$ 22,850	\$ 40,445
Net Cost Rate Base				\$ 30,214,114	\$ 6,814,048	\$ 48,293,664	\$ 277,460	\$ 517,651
Rate of Return				2.50%	2.56%	11.23%	8.24%	7.81%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class	E01		Energy	1.000000	0.360752	0.124709	0.024155	0.216519
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Cuslt	C01		Cust08	1.000000	0.86161	0.10375	0.00022	0.00755
Customer Services -- Weighted cost of Services	C02			1.000000	0.893641	0.105717	-	0.007787
Meter Costs -- Weighted Cost of Meters	C03			1.000000	0.841069	0.110686	0.00173	0.037036
Lighting Systems -- Lighting Customers	C04		Cust04	1.000000	-	-	-	-
Meter Reading and Billing -- Weighted Cost	C05		Cust05	1.000000	0.79154	0.10485	0.00204	0.06936
Marketing/Economic Development	C06		Cust06	1.000000	0.86160	0.10375	0.00022	0.00755
Rev	R01			766,665,594	309,313,388	113,034,782	16,064,179	159,602,437
Energy				11,433,525,892	4,099,843,486	1,417,281,935	280,315,205	2,460,671,554
Energy (Loss Adjusted)				12,111,327,512	4,369,186,348	1,510,391,531	292,548,715	2,622,327,559
O&M Customer Allocators								
Customers (Monthly Bills)				5,898,204	4,194,552	505,104	1,080	36,756
Average Customers (Bills/12)				491,517	349,546	42,092	90	3,063
Average Customers (Lighting = Lights)				491,517	349,546	42,092	90	3,063
Weighted Average Customers (Lighting =9 Lights per Cust)				441,605	349,546	46,301	900	30,630
Street Lighting				96,551	-	-	-	-
Average Customers				491,517	349,546	42,092	90	3,063
Average Customers (Lighting = 9 Lights per Cust)				405,694	349,546	42,092	90	3,063
Average Secondary Customers				405,630	349,546	42,092	-	3,063
Average Primary Customers				405,669	349,546	42,092	90	3,063
Plant Customer Allocators								
Year End Customers				489,035	347,573	41,583	90	3,063
Year End Customers (Lighting = Lights)				489,035	347,573	41,583	90	3,063
Weighted Year End Customers (Lighting =9 Lights per YECust)				438,452	347,573	45,741	900	30,630
Street Lighting (plant in service balance)				68,350,905	-	-	-	-
Year End Customers				489,035	347,573	41,583	90	3,063
Year End Customers (Lighting = 9 Lights per Cust)				403,212	347,573	41,583	90	3,063
Year End Secondary Customers				403,048	347,573	41,583	-	3,063
Year End Primary Customers				403,207	347,573	41,583	90	3,063
Demand Allocators								
Maximum Class Non-Coincident Peak Demands	NCP			2,645,808	1,243,554	336,140	53,744	463,813
Maximum Class Demands (Primary)	NCPP			2,568,839	1,243,554	336,140	53,744	463,813
Sum of the Individual Customer Demands (Secondary)	SICD			3,744,771	2,384,385	778,126	-	474,570
Summer Peak Period Demand Allocator	SCP			2,474,288	1,178,425	322,201	48,733	468,532
Winter Peak Period Demand Allocator	WCP			1,910,903	778,786	281,780	43,621	417,092
Base Demand Allocator	BDEM			1,382,572	498,766	172,419	33,396	299,352

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate		Rate		Rate		Rate RTS Transmission
				CTOD Primary	CTOD Secondary	ITOD Primary	ITOD Secondary	RTS Primary	RTS Secondary	
Allocation Factors										
Energy Allocation Factors										
Energy Usage by Class	E01		Energy	0.029313	0.033298	0.135311	0.003712	0.037902		
Customer Allocation Factors										
Primary Distribution Plant -- Average Number of Cust	C01		Cust08	0.00005	0.00021	0.00011	0.00004	-		
Customer Services -- Weighted cost of Services	C02			-	0.000214	-	0.000114	-		
Meter Costs -- Weighted Cost of Meters	C03			0.00031	0.00124	0.00355	0.00132	0.00039		
Lighting Systems -- Lighting Customers	C04			-	-	-	-	-		
Meter Reading and Billing -- Weighted Cost	C05			0.00095	0.00380	0.00204	0.00077	0.00023		
Marketing/Economic Development	C06			0.00005	0.00021	0.00011	0.00004	0.00001		
Rev	R01			18,367,218	22,095,455	77,602,583	2,514,177	19,840,881		
Energy				340,177,714	378,424,027	1,570,265,493	42,191,442	448,436,560		
Energy (Loss Adjusted)				355,023,742	403,284,930	1,638,794,983	44,963,246	459,047,442		
O&M Customer Allocators										
Customers (Monthly Bills)				252	1,008	540	204	60		
Average Customers (Bills/12)				21	84	45	17	5		
Average Customers (Lighting = Lights)				21	84	45	17	5		
Weighted Average Customers (Lighting =9 Lights per Cust)				420	1,680	900	340	100		
Street Lighting				-	-	-	-	-		
Average Customers				21	84	45	17	5		
Average Customers (Lighting = 9 Lights per Cust)				21	84	45	17	5		
Average Secondary Customers				-	84	-	17	-		
Average Primary Customers				21	84	45	17	-		
Plant Customer Allocators										
Year End Customers				21	84	45	17	5		
Year End Customers (Lighting = Lights)				21	84	45	17	5		
Weighted Year End Customers (Lighting =9 Lights pe YECust05				420	1,680	450	170	100		
Street Lighting (plant in service balance)				-	-	-	-	-		
Year End Customers				21	84	45	17	5		
Year End Customers (Lighting = 9 Lights per Cust)				21	84	45	17	5		
Year End Secondary Customers				-	84	-	17	-		
Year End Primary Customers				21	84	45	17	-		
Demand Allocators										
Maximum Class Non-Coincident Peak Demands	NCP			61,828	66,295	257,876	8,229	76,969		
Maximum Class Demands (Primary)	NCP			61,828	66,295	257,876	8,229	-		
Sum of the Individual Customer Demands (Secondary)	SCD			-	71,433	-	9,946	-		
Summer Peak Period Demand Allocator	SCP			54,730	69,106	229,132	7,821	46,605		
Winter Peak Period Demand Allocator	WCP			41,489	59,841	182,646	5,892	52,833		
Base Demand Allocator	BDEM			40,528	46,037	187,077	5,133	52,403		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class	E01	Energy	Energy	0.019095	0.005012	0.009513	0.000360	0.000349
Customer Allocation Factors								
Primary Distribution Plant - Average Number of Cust	C01	Cust08	Cust08	0.00000	0.00000	0.02617	0.00003	0.00024
Customer Services - Weighted cost of Services	C02			-	-	-	0.000275	0.002252
Meter Costs - Weighted Cost of Meters	C03			0.00008	0.00019	-	0.00026	0.00214
Lighting Systems - Lighting Customers	C04			-	-	1.00000	-	-
Meter Reading and Billing - Weighted Cost	C05			0.00005	0.00009	0.02404	0.00003	0.00022
Marketing/Economic Development	C06			0.00000	0.00000	0.02617	0.00003	0.00024
Rev	R01			10,478,887	2,603,901	14,724,089	178,739	244,878
Energy				221,595,000	58,159,200	108,112,802	4,090,864	3,960,610
Energy (Loss Adjusted)				231,265,844	60,697,382	115,215,369	4,359,617	4,220,806
O&M Customer Allocators								
Customers (Monthly Bills)				12	24	1,146,684	1,296	10,632
Average Customers (Bills/12)				1	2	95,557	108	886
Average Customers (Lighting = Lights)				1	2	95,557	108	886
Weighted Average Customers (Lighting = 9 Lights per Cust)				20	40	10,617	12	98
Street Lighting				-	-	95,557	108	886
Average Customers				1	2	95,557	108	886
Average Customers (Lighting = 9 Lights per Cust)				1	2	10,617	12	98
Average Secondary Customers				-	-	10,617	12	98
Average Primary Customers				1	2	10,617	12	98
Plant Customer Allocators								
Year End Customers				1	2	95,557	108	886
Year End Customers (Lighting = Lights)				1	2	95,557	108	886
Weighted Year End Customers (Lighting = 9 Lights per Cust)				20	40	10,617	12	98
Street Lighting (plant in service balance)				-	-	68,350,905	-	-
Year End Customers				1	2	95,557	108	886
Year End Customers (Lighting = 9 Lights per Cust)				1	2	10,617	12	98
Year End Secondary Customers				-	-	10,617	12	98
Year End Primary Customers				1	2	10,617	12	98
Demand Allocators								
Maximum Class Non-Concident Peak Demands				41,438	9,611	25,069	850	392
Maximum Class Demands (Primary)				41,438	9,611	25,069	850	392
Sum of the Individual Customer Demands (Secondary SICD)				-	-	25,069	-	418
Summer Peak Period Demand Allocator				42,032	6,553	-	-	418
Winter Peak Period Demand Allocator				38,051	8,454	-	-	418
Base Demand Allocator				26,400	6,929	13,152	498	482

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors (Continued)								
Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		1,910,903	778,786	281,780	43,621	417,092
Production Winter Demand Costs	\$			48,777,080				
Customer Specific Assignment	\$							
Production Winter Demand Residual	\$	PPWDR		48,777,080	19,879,017	7,192,626	1,113,459	10,646,558
Production Winter Demand Total	\$	PPWDT		48,777,080	19,879,017	7,192,626	1,113,459	10,646,558
Production Winter Demand Allocator		PPWDA		1,000,000	0.40755	0.14746	0.02283	0.21827
Production Residual Summer Demand Allocator		PPSDRA		2,474,288	1,178,425	322,201	48,733	468,532
Production Summer Demand Costs	\$			24,653,572				
Customer Specific Assignment	\$							
Production Summer Demand Residual	\$	PPSDRA		24,653,572	11,741,715	3,210,385	485,572	4,668,406
Production Summer Demand Total	\$	PPSDT		24,653,572	11,741,715	3,210,385	485,572	4,668,406
Production Summer Demand Allocator		PPSDA		1,000,000	0.47627	0.13022	0.01970	0.18936
Production Residual Base Demand Allocator		PPBDRA		1,382,572	498,766	172,419	33,396	299,352
Production Base Demand Costs	\$			39,348,724				
Customer Specific Assignment	\$							
Production Base Demand Residual	\$	PPBDRA		39,348,724	14,195,133	4,907,140	950,467	8,519,730
Production Base Demand Total	\$	PPBDT		39,348,724	14,195,133	4,907,140	950,467	8,519,730
Production Base Demand Allocator		PPBDA		1,000,000	0.36075	0.12471	0.02415	0.21652

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS Transmission
				Primary	Secondary	Primary	Secondary	Primary	Secondary	
Allocation Factors (Continued)										
Production Allocation										
Production Residual Winter Demand Allocator		PPWDRA		41,489	59,841	182,646	5,892	52,833		
Production Winter Demand Costs										
Customer Specific Assignment										
Production Winter Demand Residual		PPWDRA		\$ 1,059,024	\$ 1,527,478	\$ 4,662,163	\$ 150,407	\$ 1,348,609		
Production Winter Demand Total		PPWDT		\$ 1,059,024	\$ 1,527,478	\$ 4,662,163	\$ 150,407	\$ 1,348,609		
Production Winter Demand Allocator		PPWDA		0.02171	0.03132	0.09558	0.00308	0.02765		
Production Residual Summer Demand Allocator		PPSDRA		54,730	69,106	229,132	7,821	46,605		
Production Summer Demand Costs										
Customer Specific Assignment										
Production Summer Demand Residual		PPSDRA		\$ 545,323	\$ 688,563	\$ 2,283,049	\$ 77,928	\$ 464,371		
Production Summer Demand Total		PPSDT		\$ 545,323	\$ 688,563	\$ 2,283,049	\$ 77,928	\$ 464,371		
Production Summer Demand Allocator		PPSDA		0.02212	0.02793	0.09281	0.00316	0.01864		
Production Residual Base Demand Allocator		PPBDRA		40,528	46,037	187,077	5,133	52,403		
Production Base Demand Costs										
Customer Specific Assignment										
Production Base Demand Residual		PPBDRA		\$ 1,153,443	\$ 1,310,240	\$ 5,324,312	\$ 146,082	\$ 1,491,408		
Production Base Demand Total		PPBDT		\$ 1,153,443	\$ 1,310,240	\$ 5,324,312	\$ 146,082	\$ 1,491,408		
Production Base Demand Allocator		PPBDA		0.02931	0.03330	0.13531	0.00371	0.03790		

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors (Continued)								
Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		38,051	8,454	-	-	418
Production Winter Demand Costs								
Customer Specific Assignment								
Production Winter Demand Residual		PPWDT		\$ 971,282	\$ 215,787	\$ -	\$ -	10,670
Production Winter Demand Total		PPWDA		\$ 971,282	\$ 215,787	\$ -	\$ -	10,670
Production Winter Demand Allocator				0.01991	0.00442	-	-	0.00022
Production Residual Summer Demand Allocator		PFSdra		42,032	6,553	-	-	418
Production Summer Demand Costs								
Customer Specific Assignment								
Production Summer Demand Residual		PFSdra		\$ 418,801	\$ 65,293	\$ -	\$ -	4,165
Production Summer Demand Total		PFSda		\$ 418,801	\$ 65,293	\$ -	\$ -	4,165
Production Summer Demand Allocator				0.01699	0.00265	-	-	0.00017
Production Residual Base Demand Allocator		PPBDRA		26,400	6,929	13,152	498	482
Production Base Demand Costs								
Customer Specific Assignment								
Production Base Demand Residual		PPBDRA		\$ 751,364	\$ 197,201	\$ 374,325	\$ 14,164	13,713
Production Base Demand Total		PPBDT		\$ 751,364	\$ 197,201	\$ 374,325	\$ 14,164	13,713
Production Base Demand Allocator				0.01910	0.00501	0.00951	0.00036	0.00035

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors (Continued)								
Storm Damage Allocator		SDALL		795,387,324.83	530,192,608.78	103,488,320.36	7,278,084.90	79,276,039.91
Distribution O&M								
Revenue Adjustment Allocators								
Other Electric Revenue				5,885,915.46	2,374,689	867,801	123,329	1,225,314
Revenue related			R01					
Production related			PLPPT	1,451,532	589,675	197,050	32,813	306,765
Transmission related			PLTRT	(981,167)	(398,593)	(133,197)	(22,180)	(207,359)
Energy related			Energy	941,245	339,556	117,382	22,736	203,797
Customer related			C01	175,814	151,483	18,241	39	1,327
Specific assignment				3,315	3,315			
Total Other Revenue allocator		OREV		7,476,653	3,060,126	1,067,278	156,737	1,529,845
Forfeited Discounts		FDIS		5,040,755	3,952,450	746,971	112,640	228,694
Misc Revenue Allocator		MISCR		963,922	814,598	149,325		
Off-System Sales Allocator								
Off-System Sales			RBPPT	\$ 59,391,514	\$ 24,023,360	\$ 8,037,323	\$ 1,346,151	\$ 12,563,597
Less: Adjustment to Reallocate Expenses								
Costs allocated on Energy to be reallocated on RBPPT			Energy	\$ (25,339,000)	\$ (9,141,096)	\$ (3,160,001)	\$ (612,063)	\$ (5,486,365)
Costs allocated on Energy reallocated on RBPPT			RBPPT	\$ 25,339,000	\$ 10,249,409	\$ 3,429,071	\$ 574,326	\$ 5,360,176
Net Adjustment				\$ -	\$ 1,108,313	\$ 269,070	\$ (37,736)	\$ (126,188)
Off-System Sales Allocator		OSSALL		\$ 59,391,514	\$ 22,915,048	\$ 7,768,253	\$ 1,383,887	\$ 12,689,785
Expense Adjustment Allocators								
Interruptible Credit Allocator (Winter & Summer Peak		INTCRE		1,578,237,008	679,620,958	223,590,783	34,367,797	329,162,860
O&M less fuel		OMLF		174,657,771.12	85,813,439.18	22,432,910.15	3,143,211.15	30,809,799.70
Base Rate Revenue at Current Rates				717,701,676	286,317,323	106,871,307	14,969,217	149,658,560
CSR Avoided Cost				2,667,453				
Interruptible Demands								
Avoided Cost per kW								
Avoided Cost								
Revenue and Expense Adjust before IT		ITADJ		\$ (66,240,102)	\$ (35,426,014)	\$ (6,345,518)	\$ (1,226,140)	\$ (11,309,470)
Full Year Base Rate Change		REV01		(2,961,101)	(1,172,720)	801,474	(143,236)	(691,684)
Temperature Normalization - Revenue		TREV01		5,151,223	4,284,606	475,872	24,653	258,591
Temperature Normalization - Expenses		TEXP01		83,483,000	63,816,000	6,278,000	834,000	8,748,000
VDT Revenue		VDTREV		(3)	-	(3)	-	-
Merger Surcredit Revenue		MSCRREV		(2,324,405)	(1,012,997)	(325,795)	(48,219)	(464,706)
ECR Revenue		ECRREV		8,389,626	3,343,631	1,238,262	175,816	1,759,875
ECR Revenue for Roll-In		ECRREV2		6,824,455	2,294,904	2,469,204	113,660	1,102,961
DSM Revenue		DSMREV		12,170,475	9,169,340	1,112,292	111,275	1,286,021
Rate Switching		RS01		30,674	-	-	1,929	22,942
Year Customers		YREND		489,035	347,573	41,583	90	3,063

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTD		Rate RTS
				Primary	Secondary	Primary	Secondary	Primary	Secondary	
Allocation Factors (Continued)										
Storm Damage Allocator										
Distribution O&M		SDALL		8,331,407.10	11,143,415.43	34,727,997.54	1,423,130.16			-
Revenue Adjustment Allocators										
Other Electric Revenue										
Revenue related			R01	141,010 \$	169,633 \$	595,778 \$	19,302 \$			152,324
Production related			PLPPT	35,494 \$	45,385 \$	157,915 \$	4,819 \$			42,529
Transmission related			PLTRT	(23,992) \$	(30,678) \$	(106,743) \$	(3,257) \$			(28,748)
Energy related			Energy	27,591 \$	31,342 \$	127,361 \$	3,494 \$			35,675
Customer related			C01	9 \$	36 \$	20 \$	7 \$			-
Specific assignment										
Total Other Revenue allocator		OREV		180,112	215,718	774,330	24,365			201,781
Forfeited Discounts		FDIS		-	-	-	-			-
Misc Revenue Allocator		MISCR		-	-	-	-			-
Off-System Sales Allocator										
Off-System Sales										
			RBPPT	1,463,415 \$	1,861,644 \$	6,521,989 \$	198,072 \$			1,759,822
Less: Adjustment to Reallocate Expenses										
Costs allocated on Energy to be reallocated on RBPPT			Energy	(742,771) \$	(843,742) \$	(3,428,644) \$	(94,071) \$			(960,407)
Costs allocated on Energy reallocated on RBPPT			RBPPT	624,356 \$	794,258 \$	2,782,564 \$	84,506 \$			750,816
Net Adjustment				(118,415) \$	(49,484) \$	(646,080) \$	(9,565) \$			(209,591)
Off-System Sales Allocator		OSSALL		1,581,830 \$	1,911,128 \$	7,168,069 \$	207,637 \$			1,969,412
Expense Adjustment Allocators										
Interruptible Credit Allocator (Winter & Summer Peak O&M less fuel)		INTCRE		34,482,053	47,629,124	149,272,703	4,907,566			38,966,179
Base Rate Revenue at Current Rates		OMLF		3,359,663.34	4,337,511.24	14,870,829.11	487,322.70			3,801,483.57
				16,925,523	20,538,114	73,920,457	2,373,584			19,309,650
CSR Avoided Cost										
Interruptible Demands										
Avoided Cost per kW										
Avoided Cost						1,765,763				901,690
Revenue and Expense Adjust before IT		ITADJ		(1,421,556) \$	(1,745,717) \$	(5,820,342) \$	(178,166) \$			(1,411,192)
Full Year Base Rate Change		REV01		(103,302) \$	(132,729) \$	(632,528) \$	(10,706) \$			(411,843)
Temperature Normalization - Revenue		TREVO1		27,262 \$	40,404 \$	- \$	- \$			-
Temperature Normalization - Expenses		TEXP01		921,000 \$	1,365,000 \$	- \$	- \$			-
VDT Revenue		VDTRV		- \$	- \$	- \$	- \$			-
Merger Surcredit Revenue		MSCREV		(43,500) \$	(65,543) \$	(216,357) \$	(6,586) \$			(60,500)
ECR Revenue		ECRREV		202,859 \$	243,405 \$	862,080 \$	27,981 \$			229,796
ECR Revenue for Roll-In		ECRREV2		108,667 \$	125,043 \$	384,132 \$	12,393 \$			128,736
DSM revenue		DSMREV		228,895 \$	262,652 \$	- \$	- \$			-
Rate Switching		RS01		2,498 \$	3,305 \$	- \$	- \$			-
Year Customers		YREND		21	84	45	17			5

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors (Continued)								
Storm Damage Allocator		SDALL		5,577,276.66	1,294,441.82	12,297,447.09	156,606.17	200,548.69
Revenue Adjustment Allocators								
Other Electric Revenue								
Revenue related			R01	80,449 \$	19,991 \$	113,041 \$	1,372 \$	1,880 \$
Production related			PLPPT	27,562 \$	6,156 \$	4,818 \$	182 \$	367 \$
Transmission related			PLTRT	(18,630) \$	(4,161) \$	(3,257) \$	(123) \$	(248) \$
Energy related			Energy	17,973 \$	4,717 \$	8,954 \$	339 \$	328 \$
Customer related			C01	0 \$	1 \$	4,601 \$	5 \$	43 \$
Specific assignment								
Total Other Revenue allocator		OREV		107,354	26,704	128,158	1,775	2,370
Forfeited Discounts		FDIS						
Misc Revenue Allocator		MISCR						
Off-System Sales Allocator								
Off-System Sales			RBPTT	1,127,967 \$	253,634 \$	211,292 \$	7,995 \$	15,252 \$
Less: Adjustment to Reallocate Expenses								
Costs allocated on Energy to be reallocated on RBPTT			Energy	(483,848) \$	(126,989) \$	(241,051) \$	(9,121) \$	(8,831) \$
Costs allocated on Energy reallocated on RBPTT			RBPTT	481,240 \$	108,211 \$	90,146 \$	3,411 \$	6,507 \$
Net Adjustment				(2,609) \$	(18,778) \$	(150,904) \$	(5,710) \$	(2,324) \$
Off-System Sales Allocator		OSSALL		1,130,576 \$	272,412 \$	362,196 \$	13,705 \$	17,575 \$
Expense Adjustment Allocators								
Interruptible Credit Allocator (Winter & Summer Peak O&M less fuel)		INTCRE		29,876,914	6,041,233			318,839
Base Rate Revenue at Current Rates		OMLF		2,571,505.35	579,395.76	2,362,768.40	22,426.83	65,504.64
				9,732,141	2,405,243	14,280,315	167,393	232,849
CSR Avoided Cost								
Interruptible Demands								
Avoided Cost per kW								
Avoided Cost								
Revenue and Expense Adjust before IT			ITADJ	(789,940) \$	(215,429) \$	(320,517) \$	(16,267) \$	(13,834) \$
Full Year Base Rate Change			REV01	(28,116) \$	(18,342) \$	(15,020) \$	(1,288) \$	(1,061) \$
Temperature Normalization - Revenue			TREV01	39,835 \$				
Temperature Normalization - Expenses			TEXP01	1,521,000 \$				
VDOT Revenue			VDTRV					
Merger Surcredit Revenue			MSCREV	(27,098) \$	(9,175) \$	(41,853) \$	(954) \$	(1,122) \$
ECR Revenue			ECRREV	116,364 \$	27,425 \$	157,671 \$	1,850 \$	2,611 \$
ECR Revenue for Roll-In			ECRREV2	85,621 \$		(436) \$	(450) \$	
DSM revenue			DSMREV					
Rate Switching			RS01					
Year Customers			YREND	1	2	95,557	108	886

Seelye Exhibit 25

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	54.45%
Percentage Classified as Demand-Related	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

Louisville Gas and Electric Company
 Pri/Sec Splits for Overhead Conductor
 As of October 31, 2009

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

Seelye Exhibit 26

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 COPPER CONDUCTOR	1000	115,290.00	10,980	10.5

Zero Intercept Analysis
Account 367 -- Underground Conductor

October 31, 2009

	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
#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 COPPER CONDUCTOR	10,980	10.50000	1,000.00	8.178	1100.247699	104.79	104785.5

Louisville Gas and Electric Company
 Pri/Sec Splits for Underground Conductor
 As of October 31, 2009

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

Seelye Exhibit 27

Zero Intercept Transformers

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

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Plant Classification			
Total Number of Units			19,164
Zero Intercept	\$	1,520.66	
Zero Intercept Cost	\$	29,141,903.24	
Total Cost of Sample	\$	63,805,889.70	
Percentage of Total		0.45672748	
Percentage Classified as Customer-Related		45.67%	
Percentage Classified as Demand-Related		54.33%	

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - OH 1P - 10 KVA	10	40,504.51	50	810.0902727
TRANSFORMERS - OH 1P - 10 KVA	10	48,415.15	7	6916.449314
TRANSFORMERS - OH 1P - 10 KVA	10	12,794.29	2	6397.143406
TRANSFORMERS - OH 1P - 100 KVA	100	15,185.69	15	1012.379661
TRANSFORMERS - OH 1P - 100 KVA	100	61,209.55	23	2661.284986
TRANSFORMERS - OH 1P - 100 KVA	100	156,319.88	124	1260.6442
TRANSFORMERS - OH 1P - 100 KVA	100	94,200.67	24	3925.028071
TRANSFORMERS - OH 1P - 100 KVA	100	180,882.35	54	3349.673196
TRANSFORMERS - OH 1P - 100 KVA	100	68,681.34	20	3434.067089
TRANSFORMERS - OH 1P - 100 KVA	100	95,549.61	45	2123.324634
TRANSFORMERS - OH 1P - 100 KVA	100	285,150.19	90	3168.33544
TRANSFORMERS - OH 1P - 100 KVA	100	322,654.16	13	24819.55064
TRANSFORMERS - OH 1P - 15 KVA	15	113,224.60	118	959.5305299
TRANSFORMERS - OH 1P - 15 KVA	15	122,266.24	125	978.1299341
TRANSFORMERS - OH 1P - 15 KVA	15	175,963.91	334	526.838053
TRANSFORMERS - OH 1P - 15 KVA	15	91,473.80	86	1063.648831
TRANSFORMERS - OH 1P - 15 KVA	15	173,658.69	173	1003.807475
TRANSFORMERS - OH 1P - 15 KVA	15	166,943.21	229	729.009667
TRANSFORMERS - OH 1P - 15 KVA	15	316,718.07	406	780.0937667
TRANSFORMERS - OH 1P - 15 KVA	15	165,490.98	25	6619.639341
TRANSFORMERS - OH 1P - 15 KVA	15	223,385.46	30	7446.181845
TRANSFORMERS - OH 1P - 150 KVA	150	74,089.20	11	6735.381843
TRANSFORMERS - OH 1P - 150 KVA	150	86,828.67	10	8682.866551
TRANSFORMERS - OH 1P - 150 KVA	150	144,041.24	21	6859.106634
TRANSFORMERS - OH 1P - 150 KVA	150	167,254.89	15	11150.32593
TRANSFORMERS - OH 1P - 150 KVA	150	72,644.55	7	10377.79243
TRANSFORMERS - OH 1P - 167 KVA	167	63,034.98	30	2101.166046
TRANSFORMERS - OH 1P - 167 KVA	167	21,516.60	5	4303.319286

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - OH IP - 167 KVA	167	80,386.87	75	1071.824998
TRANSFORMERS - OH IP - 167 KVA	167	32,996.27	6	5499.377635
TRANSFORMERS - OH IP - 167 KVA	167	66,984.35	15	4465.623538
TRANSFORMERS - OH IP - 167 KVA	167	472,173.60	88	5365.609086
TRANSFORMERS - OH IP - 167 KVA	167	25,364.88	9	2818.319546
TRANSFORMERS - OH IP - 167 KVA	167	167,490.97	37	4526.783083
TRANSFORMERS - OH IP - 25 KVA	25	469,707.25	247	1901.648782
TRANSFORMERS - OH IP - 25 KVA	25	486,526.97	264	1842.905181
TRANSFORMERS - OH IP - 25 KVA	25	473,988.08	647	732.5936301
TRANSFORMERS - OH IP - 25 KVA	25	189,514.88	113	1677.122796
TRANSFORMERS - OH IP - 25 KVA	25	363,709.80	247	1472.509314
TRANSFORMERS - OH IP - 25 KVA	25	368,602.71	289	1275.4419
TRANSFORMERS - OH IP - 25 KVA	25	341,762.51	337	1014.132063
TRANSFORMERS - OH IP - 25 KVA	25	983,957.64	925	1063.737993
TRANSFORMERS - OH IP - 25 KVA	25	390,291.37	47	8304.071666
TRANSFORMERS - OH IP - 25 KVA	25	770,941.14	75	10279.21525
TRANSFORMERS - OH IP - 250 KVA	250	69,789.60	20	3489.480193
TRANSFORMERS - OH IP - 250 KVA	250	20,952.24	3	6984.079407
TRANSFORMERS - OH IP - 250 KVA	250	36,837.60	4	9209.399595
TRANSFORMERS - OH IP - 250 KVA	250	47,197.08	3	15732.35992
TRANSFORMERS - OH IP - 37.5 KVA	37.5	340,067.12	192	1771.182933
TRANSFORMERS - OH IP - 37.5 KVA	37.5	456,879.10	258	1770.849237
TRANSFORMERS - OH IP - 37.5 KVA	37.5	506,462.08	486	1042.103054
TRANSFORMERS - OH IP - 37.5 KVA	37.5	260,446.49	125	2083.571943
TRANSFORMERS - OH IP - 37.5 KVA	37.5	398,169.00	197	2021.162461
TRANSFORMERS - OH IP - 37.5 KVA	37.5	377,380.60	231	1633.682263
TRANSFORMERS - OH IP - 37.5 KVA	37.5	371,505.88	252	1474.22967
TRANSFORMERS - OH IP - 37.5 KVA	37.5	1,325,901.79	832	1593.63196

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	419,217.90	39	10749.17688
TRANSFORMERS - OH 1P - 50 KVA	50	271,301.59	140	1937.868487
TRANSFORMERS - OH 1P - 50 KVA	50	441,591.09	180	2453.283843
TRANSFORMERS - OH 1P - 50 KVA	50	438,594.39	428	1024.753238
TRANSFORMERS - OH 1P - 50 KVA	50	229,983.93	81	2839.307793
TRANSFORMERS - OH 1P - 50 KVA	50	198,736.75	88	2258.372123
TRANSFORMERS - OH 1P - 50 KVA	50	501,751.42	237	2117.094598
TRANSFORMERS - OH 1P - 50 KVA	50	336,835.13	190	1772.816492
TRANSFORMERS - OH 1P - 50 KVA	50	976,292.29	490	1992.433247
TRANSFORMERS - OH 1P - 50 KVA	50	313,518.14	24	13063.25599
TRANSFORMERS - OH 1P - 50 KVA	50	734,870.01	45	16330.44463
TRANSFORMERS - OH 1P - 500 KVA	500	47,182.32	11	4289.302056
TRANSFORMERS - OH 1P - 500 KVA	500	148,454.71	14	10603.90818
TRANSFORMERS - OH 1P - 500 KVA	500	116,587.96	34	3429.057536
TRANSFORMERS - OH 1P - 500 KVA	500	176,974.17	11	16088.56051
TRANSFORMERS - OH 1P - 500 KVA	500	176,874.94	13	13605.76477
TRANSFORMERS - OH 1P - 500 KVA	500	19,592.86	6	3265.476503
TRANSFORMERS - OH 1P - 75 KVA	75	169,501.59	68	2492.670393
TRANSFORMERS - OH 1P - 75 KVA	75	151,530.87	54	2806.127276
TRANSFORMERS - OH 1P - 75 KVA	75	262,123.49	187	1401.729888
TRANSFORMERS - OH 1P - 75 KVA	75	139,374.58	31	4495.954333
TRANSFORMERS - OH 1P - 75 KVA	75	139,821.43	26	5377.747249
TRANSFORMERS - OH 1P - 75 KVA	75	75,111.37	29	2590.047166
TRANSFORMERS - OH 1P - 75 KVA	75	94,337.61	48	1965.366819
TRANSFORMERS - OH 1P - 75 KVA	75	388,930.34	153	2542.02836
TRANSFORMERS - OH 1P - 75 KVA	75	16,762.91	1	16762.90587
TRANSFORMERS - OH 1P - 75 KVA	75	335,695.25	14	23978.23186
TRANSFORMERS - PM 1P - 100 KVA	100	38,851.33	34	1142.686299

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - PM 1P - 100 KVA	100	137,436.44	43	3196.196383
TRANSFORMERS - PM 1P - 100 KVA	100	355,912.97	124	2870.265918
TRANSFORMERS - PM 1P - 100 KVA	100	70,519.40	15	4701.293137
TRANSFORMERS - PM 1P - 100 KVA	100	183,314.75	44	4166.244287
TRANSFORMERS - PM 1P - 100 KVA	100	317,031.33	78	4064.504168
TRANSFORMERS - PM 1P - 100 KVA	100	275,557.10	69	3993.581135
TRANSFORMERS - PM 1P - 100 KVA	100	481,089.48	138	3486.155625
TRANSFORMERS - PM 1P - 100 KVA	100	216,493.92	9	24054.87946
TRANSFORMERS - PM 1P - 100 KVA	100	58,396.99	2	29198.49601
TRANSFORMERS - PM 1P - 15 KVA	15	3,022.60	3	1007.532674
TRANSFORMERS - PM 1P - 150 KVA	150	83,839.54	40	2095.988594
TRANSFORMERS - PM 1P - 150 KVA	150	96,881.12	19	5099.006119
TRANSFORMERS - PM 1P - 150 KVA	150	153,416.74	36	4261.575999
TRANSFORMERS - PM 1P - 150 KVA	150	77,635.20	9	8626.13379
TRANSFORMERS - PM 1P - 150 KVA	150	65,371.47	13	5028.574643
TRANSFORMERS - PM 1P - 150 KVA	150	185,260.79	19	9750.567781
TRANSFORMERS - PM 1P - 150 KVA	150	15,197.66	3	5065.886783
TRANSFORMERS - PM 1P - 150 KVA	150	368,263.65	35	10521.81866
TRANSFORMERS - PM 1P - 167 KVA	167	457,637.44	133	3440.883023
TRANSFORMERS - PM 1P - 167 KVA	167	205,240.28	6	34206.71256
TRANSFORMERS - PM 1P - 225 KVA	225	35,593.69	15	2372.912679
TRANSFORMERS - PM 1P - 225 KVA	225	142,797.72	13	10984.43963
TRANSFORMERS - PM 1P - 225 KVA	225	43,587.02	6	7264.502627
TRANSFORMERS - PM 1P - 225 KVA	225	102,707.07	10	10270.70656
TRANSFORMERS - PM 1P - 225 KVA	225	135,100.30	11	12281.84545
TRANSFORMERS - PM 1P - 225 KVA	225	196,241.90	19	10328.52099
TRANSFORMERS - PM 1P - 225 KVA	225	32,150.63	4	8037.656457
TRANSFORMERS - PM 1P - 225 KVA	225	293,702.62	26	11296.2548

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - PM 1P - 25 KVA	25	249,953.89	137	1824.480964
TRANSFORMERS - PM 1P - 25 KVA	25	45,138.52	23	1962.544206
TRANSFORMERS - PM 1P - 25 KVA	25	150,749.55	107	1408.874323
TRANSFORMERS - PM 1P - 25 KVA	25	65,264.08	25	2610.563333
TRANSFORMERS - PM 1P - 25 KVA	25	172,031.07	72	2389.320466
TRANSFORMERS - PM 1P - 25 KVA	25	127,275.67	58	2194.408062
TRANSFORMERS - PM 1P - 25 KVA	25	113,172.94	65	1741.122104
TRANSFORMERS - PM 1P - 25 KVA	25	465.80	12	38.81636977
TRANSFORMERS - PM 1P - 25 KVA	25	205,295.94	109	1883.448994
TRANSFORMERS - PM 1P - 25 KVA	25	26,318.77	2	13159.38252
TRANSFORMERS - PM 1P - 250 KVA	250	203,916.94	11	18537.90362
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	687,855.10	224	3070.781693
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	447,841.61	202	2217.037654
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	539,473.95	285	1892.891068
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	346,727.51	100	3467.275084
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	394,369.16	150	2629.127753
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	615,770.37	237	2598.187232
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	462,096.70	183	2525.118595
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	1,973.49	8	246.6864722
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	256,092.27	117	2188.822824
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	28,747.01	2	14373.50324
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	17,442.98	1	17442.98268
TRANSFORMERS - PM 1P - 50 KVA	50	3,081,402.07	448	6878.129618
TRANSFORMERS - PM 1P - 50 KVA	50	704,378.36	279	2524.653613
TRANSFORMERS - PM 1P - 50 KVA	50	928,732.40	387	2399.825319
TRANSFORMERS - PM 1P - 50 KVA	50	672,476.57	184	3654.763945
TRANSFORMERS - PM 1P - 50 KVA	50	768,940.21	261	2946.131056
TRANSFORMERS - PM 1P - 50 KVA	50	653,866.91	235	2782.412386

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - PM 1P - 50 KVA	50	935,202.20	320	2922.50688
TRANSFORMERS - PM 1P - 50 KVA	50	376.45	2	188.2261633
TRANSFORMERS - PM 1P - 50 KVA	50	883,734.32	380	2325.616644
TRANSFORMERS - PM 1P - 50 KVA	50	91,675.98	3	30558.65861
TRANSFORMERS - PM 1P - 50 KVA	50	77,012.41	4	19253.10352
TRANSFORMERS - PM 1P - 500 KVA	500	730,431.04	34	21483.26586
TRANSFORMERS - PM 1P - 75 KVA	75	535,872.32	166	3228.146534
TRANSFORMERS - PM 1P - 75 KVA	75	354,145.11	123	2879.228559
TRANSFORMERS - PM 1P - 75 KVA	75	621,249.09	279	2226.69924
TRANSFORMERS - PM 1P - 75 KVA	75	548,737.71	130	4221.059276
TRANSFORMERS - PM 1P - 75 KVA	75	687,503.47	174	3951.169374
TRANSFORMERS - PM 1P - 75 KVA	75	737,441.62	191	3860.95088
TRANSFORMERS - PM 1P - 75 KVA	75	767,699.17	234	3280.76568
TRANSFORMERS - PM 1P - 75 KVA	75	1,421,114.13	481	2954.499239
TRANSFORMERS - PM 1P - 75 KVA	75	208,768.64	11	18978.9673
TRANSFORMERS - PM 1P - 75 KVA	75	46,075.80	2	23037.90165
TRANSFORMERS - PM 3P - 1000 KVA	1000	270,715.25	15	18047.68321
TRANSFORMERS - PM 3P - 1000 KVA	1000	270,128.13	13	20779.08671
TRANSFORMERS - PM 3P - 1000 KVA	1000	462,734.20	24	19280.59154
TRANSFORMERS - PM 3P - 1000 KVA	1000	58,602.50	2	29301.24902
TRANSFORMERS - PM 3P - 1000 KVA	1000	102,802.64	4	25700.65954
TRANSFORMERS - PM 3P - 1000 KVA	1000	260,787.31	11	23707.9373
TRANSFORMERS - PM 3P - 1000 KVA	1000	960,323.49	29	33114.60297
TRANSFORMERS - PM 3P - 150 KVA	150	26,880.69	9	2986.743639
TRANSFORMERS - PM 3P - 150 KVA	150	118,044.83	12	9837.069196
TRANSFORMERS - PM 3P - 150 KVA	150	84,277.40	7	12039.62913
TRANSFORMERS - PM 3P - 150 KVA	150	97,917.01	9	10879.66754
TRANSFORMERS - PM 3P - 150 KVA	150	294,448.68	40	7361.217013

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - PM 3P - 150 KVA	150	189,855.49	24	7910.645597
TRANSFORMERS - PM 3P - 1500 KVA	1500	82,421.15	8	10302.64368
TRANSFORMERS - PM 3P - 1500 KVA	1500	306,244.33	7	43749.19061
TRANSFORMERS - PM 3P - 1500 KVA	1500	259,725.24	11	23611.38527
TRANSFORMERS - PM 3P - 1500 KVA	1500	119,681.30	3	39893.76714
TRANSFORMERS - PM 3P - 1500 KVA	1500	150,330.75	6	25055.12564
TRANSFORMERS - PM 3P - 1500 KVA	1500	149,413.74	4	37353.43553
TRANSFORMERS - PM 3P - 1500 KVA	1500	123,548.60	4	30887.15043
TRANSFORMERS - PM 3P - 1500 KVA	1500	360,551.35	10	36055.13516
TRANSFORMERS - PM 3P - 2000 KVA	2000	113,564.91	6	18927.48463
TRANSFORMERS - PM 3P - 2000 KVA	2000	154,134.57	4	38533.64148
TRANSFORMERS - PM 3P - 2000 KVA	2000	221,630.57	7	31661.51025
TRANSFORMERS - PM 3P - 2000 KVA	2000	192,604.45	4	48151.11327
TRANSFORMERS - PM 3P - 2000 KVA	2000	204,570.90	5	40914.17976
TRANSFORMERS - PM 3P - 2000 KVA	2000	70,096.52	2	35048.26226
TRANSFORMERS - PM 3P - 2000 KVA	2000	757,972.49	11	68906.59028
TRANSFORMERS - PM 3P - 225 KVA	225	455.81	2	227.9047706
TRANSFORMERS - PM 3P - 225 KVA	225	19,077.29	2	9538.645837
TRANSFORMERS - PM 3P - 225 KVA	225	12,757.43	1	12757.42656
TRANSFORMERS - PM 3P - 225 KVA	225	21,190.26	2	10595.12767
TRANSFORMERS - PM 3P - 225 KVA	225	85,235.77	9	9470.641574
TRANSFORMERS - PM 3P - 225 KVA	225	214,946.70	19	11312.98432
TRANSFORMERS - PM 3P - 225 KVA	225	148,949.30	15	9929.953062
TRANSFORMERS - PM 3P - 2500 KVA	2500	62,956.55	4	15739.13745
TRANSFORMERS - PM 3P - 2500 KVA	2500	146,537.06	3	48845.68559
TRANSFORMERS - PM 3P - 2500 KVA	2500	98,682.42	4	24670.60484
TRANSFORMERS - PM 3P - 2500 KVA	2500	173,446.34	3	57815.44768
TRANSFORMERS - PM 3P - 2500 KVA	2500	155,629.51	3	51876.50347

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - PM 3P - 2500 KVA	2500	51,207.88	1	51207.88082
TRANSFORMERS - PM 3P - 2500 KVA	2500	88,664.85	2	44332.42413
TRANSFORMERS - PM 3P - 2500 KVA	2500	633,538.87	12	52794.90613
TRANSFORMERS - PM 3P - 300 KVA	300	230,056.32	38	6054.113626
TRANSFORMERS - PM 3P - 300 KVA	300	318,629.40	28	11379.62141
TRANSFORMERS - PM 3P - 300 KVA	300	237,920.47	32	7435.014586
TRANSFORMERS - PM 3P - 300 KVA	300	227,511.90	19	11974.31074
TRANSFORMERS - PM 3P - 300 KVA	300	890,003.41	42	21190.55741
TRANSFORMERS - PM 3P - 300 KVA	300	188,267.47	15	12551.16459
TRANSFORMERS - PM 3P - 300 KVA	300	157,381.14	13	12106.24175
TRANSFORMERS - PM 3P - 300 KVA	300	1,002,531.75	78	12852.97113
TRANSFORMERS - PM 3P - 3000 KVA	3000	221,977.14	3	73992.38135
TRANSFORMERS - PM 3P - 3000 KVA	3000	118,498.13	2	59249.06654
TRANSFORMERS - PM 3P - 3000 KVA	3000	150,798.83	2	75399.41744
TRANSFORMERS - PM 3P - 500 KVA	500	83,417.56	13	6416.735028
TRANSFORMERS - PM 3P - 500 KVA	500	281,479.64	13	21652.28037
TRANSFORMERS - PM 3P - 500 KVA	500	177,771.82	20	8888.591244
TRANSFORMERS - PM 3P - 500 KVA	500	133,226.02	7	19032.28906
TRANSFORMERS - PM 3P - 500 KVA	500	151,729.16	8	18966.14468
TRANSFORMERS - PM 3P - 500 KVA	500	584,343.64	33	17707.38293
TRANSFORMERS - PM 3P - 500 KVA	500	223,891.13	16	13993.19561
TRANSFORMERS - PM 3P - 500 KVA	500	379,344.77	33	11495.29621
TRANSFORMERS - PM 3P - 75 KVA	75	41,753.59	5	8350.717984
TRANSFORMERS - PM 3P - 75 KVA	75	24,109.54	3	8036.51371
TRANSFORMERS - PM 3P - 75 KVA	75	19,938.73	7	2848.390094
TRANSFORMERS - PM 3P - 750 KVA	750	560,886.47	33	16996.55983
TRANSFORMERS - PM 3P - 750 KVA	750	244,330.46	16	15270.65362
TRANSFORMERS - PM 3P - 750 KVA	750	416,251.14	27	15416.70873

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	Size	2009 Cost	Quantity	Avg Cost
TRANSFORMERS - PM 3P - 750 KVA	750	325,085.63	11	29553.23896
TRANSFORMERS - PM 3P - 750 KVA	750	193,225.03	8	24153.12877
TRANSFORMERS - PM 3P - 750 KVA	750	169,669.56	7	24238.50883
TRANSFORMERS - PM 3P - 750 KVA	750	329,436.36	19	17338.75595
TRANSFORMERS - PM 3P - 750 KVA	750	1,124,459.10	48	23426.23122

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

	n	y	x	est y	y^n^5	n^5	xn^5
TRANSFORMERS - OH 1P - 10 KVA	50	810.09027	10.00	1,733.317	5728.203252	7.07	70.710678
TRANSFORMERS - OH 1P - 10 KVA	7	6,916.44931	10.00	1,733.317	18299.20484	2.65	26.457513
TRANSFORMERS - OH 1P - 10 KVA	2	6,397.14341	10.00	1,733.317	9046.926966	1.41	14.142136
TRANSFORMERS - OH 1P - 100 KVA	15	1,012.37966	100.00	3,647.244	3920.929565	3.87	387.29833
TRANSFORMERS - OH 1P - 100 KVA	23	2,661.28499	100.00	3,647.244	12763.07443	4.80	479.58315
TRANSFORMERS - OH 1P - 100 KVA	124	1,260.64420	100.00	3,647.244	14037.93971	11.14	1113.5529
TRANSFORMERS - OH 1P - 100 KVA	24	3,925.02807	100.00	3,647.244	19228.632	4.90	489.89795
TRANSFORMERS - OH 1P - 100 KVA	54	3,349.67320	100.00	3,647.244	24614.97041	7.35	734.84692
TRANSFORMERS - OH 1P - 100 KVA	20	3,434.06709	100.00	3,647.244	15357.6149	4.47	447.2136
TRANSFORMERS - OH 1P - 100 KVA	45	2,123.32463	100.00	3,647.244	14243.69466	6.71	670.82039
TRANSFORMERS - OH 1P - 100 KVA	90	3,168.33544	100.00	3,647.244	30057.46914	9.49	948.6833
TRANSFORMERS - OH 1P - 100 KVA	13	24,819.55064	100.00	3,647.244	89488.16246	3.61	360.55513
TRANSFORMERS - OH 1P - 15 KVA	118	959.53053	15.00	1,839.646	10423.16952	10.86	162.94171
TRANSFORMERS - OH 1P - 15 KVA	125	978.12993	15.00	1,839.646	10935.82512	11.18	167.7051
TRANSFORMERS - OH 1P - 15 KVA	334	526.83805	15.00	1,839.646	9628.316758	18.28	274.135
TRANSFORMERS - OH 1P - 15 KVA	86	1,063.64883	15.00	1,839.646	9863.873474	9.27	139.10428
TRANSFORMERS - OH 1P - 15 KVA	173	1,003.80748	15.00	1,839.646	13203.02596	13.15	197.2942
TRANSFORMERS - OH 1P - 15 KVA	229	729.00967	15.00	1,839.646	11031.91809	15.13	226.99119
TRANSFORMERS - OH 1P - 15 KVA	406	780.09377	15.00	1,839.646	15718.45386	20.15	302.24163
TRANSFORMERS - OH 1P - 15 KVA	25	6,619.63934	15.00	1,839.646	33098.1967	5.00	75
TRANSFORMERS - OH 1P - 15 KVA	30	7,446.18184	15.00	1,839.646	40784.41764	5.48	82.158384
TRANSFORMERS - OH 1P - 150 KVA	11	6,735.38184	150.00	4,710.536	22338.73439	3.32	497.49372
TRANSFORMERS - OH 1P - 150 KVA	10	8,682.86655	150.00	4,710.536	27457.63492	3.16	474.34165
TRANSFORMERS - OH 1P - 150 KVA	21	6,859.10663	150.00	4,710.536	31432.37535	4.58	687.38635
TRANSFORMERS - OH 1P - 150 KVA	15	11,150.32593	150.00	4,710.536	43185.02665	3.87	580.9475
TRANSFORMERS - OH 1P - 150 KVA	7	10,377.79243	150.00	4,710.536	27457.05793	2.65	396.8627
TRANSFORMERS - OH 1P - 167 KVA	30	2,101.16605	167.00	5,072.056	11508.5604	5.48	914.69667
TRANSFORMERS - OH 1P - 167 KVA	5	4,303.31929	167.00	5,072.056	9622.514453	2.24	373.42335

**Zero Intercept Analysis
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	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - OH 1P - 167 KVA	75	1,071.82500	167.00	5,072.056	9282.276769	8.66	1446.2624
TRANSFORMERS - OH 1P - 167 KVA	6	5,499.37763	167.00	5,072.056	13470.66911	2.45	409.06479
TRANSFORMERS - OH 1P - 167 KVA	15	4,465.62354	167.00	5,072.056	17295.28559	3.87	646.78822
TRANSFORMERS - OH 1P - 167 KVA	88	5,365.60909	167.00	5,072.056	50333.87483	9.38	1566.5989
TRANSFORMERS - OH 1P - 167 KVA	9	2,818.31955	167.00	5,072.056	8454.958638	3.00	501
TRANSFORMERS - OH 1P - 167 KVA	37	4,526.78308	167.00	5,072.056	27535.34652	6.08	1015.8213
TRANSFORMERS - OH 1P - 25 KVA	247	1,901.64878	25.00	2,052.305	29886.75657	15.72	392.90584
TRANSFORMERS - OH 1P - 25 KVA	264	1,842.90518	25.00	2,052.305	29943.66494	16.25	406.20192
TRANSFORMERS - OH 1P - 25 KVA	647	732.59363	25.00	2,052.305	18634.3942	25.44	635.90487
TRANSFORMERS - OH 1P - 25 KVA	113	1,677.12280	25.00	2,052.305	17828.05987	10.63	265.75365
TRANSFORMERS - OH 1P - 25 KVA	247	1,472.50931	25.00	2,052.305	23142.30042	15.72	392.90584
TRANSFORMERS - OH 1P - 25 KVA	289	1,275.44190	25.00	2,052.305	21682.51229	17.00	425
TRANSFORMERS - OH 1P - 25 KVA	337	1,014.13206	25.00	2,052.305	18616.98995	18.36	458.93899
TRANSFORMERS - OH 1P - 25 KVA	925	1,063.73799	25.00	2,052.305	32352.32804	30.41	760.34532
TRANSFORMERS - OH 1P - 25 KVA	47	8,304.07167	25.00	2,052.305	56929.84712	6.86	171.39137
TRANSFORMERS - OH 1P - 25 KVA	75	10,279.21525	25.00	2,052.305	89020.61537	8.66	216.50635
TRANSFORMERS - OH 1P - 250 KVA	20	3,489.48019	250.00	6,837.122	15605.42983	4.47	1118.034
TRANSFORMERS - OH 1P - 250 KVA	3	6,984.07941	250.00	6,837.122	12096.78038	1.73	433.0127
TRANSFORMERS - OH 1P - 250 KVA	4	9,209.39960	250.00	6,837.122	18418.79919	2.00	500
TRANSFORMERS - OH 1P - 250 KVA	3	15,732.35992	250.00	6,837.122	27249.2467	1.73	433.0127
TRANSFORMERS - OH 1P - 37.5 KVA	192	1,771.18293	37.50	2,318.128	24542.23063	13.86	519.61524
TRANSFORMERS - OH 1P - 37.5 KVA	258	1,770.84924	37.50	2,318.128	28444.05055	16.06	602.33919
TRANSFORMERS - OH 1P - 37.5 KVA	486	1,042.10305	37.50	2,318.128	22973.58667	22.05	826.70279
TRANSFORMERS - OH 1P - 37.5 KVA	125	2,083.57194	37.50	2,318.128	23295.04251	11.18	419.26275
TRANSFORMERS - OH 1P - 37.5 KVA	197	2,021.16246	37.50	2,318.128	28368.367	14.04	526.33758
TRANSFORMERS - OH 1P - 37.5 KVA	231	1,633.68226	37.50	2,318.128	24829.82073	15.20	569.95066
TRANSFORMERS - OH 1P - 37.5 KVA	252	1,474.22967	37.50	2,318.128	23402.6705	15.87	595.29404
TRANSFORMERS - OH 1P - 37.5 KVA	832	1,593.63196	37.50	2,318.128	45967.37398	28.84	1081.6654

**Zero Intercept Analysis
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	n	y	x	est y	y*n^5	n^5	xn^5
TRANSFORMERS - OH IP - 37.5 KVA	39	10,749.17688	37.50	2,318.128	67128.58809	6.24	234.18742
TRANSFORMERS - OH IP - 50 KVA	140	1,937.86849	50.00	2,583.951	22929.16915	11.83	591.60798
TRANSFORMERS - OH IP - 50 KVA	180	2,453.28384	50.00	2,583.951	32914.25664	13.42	670.82039
TRANSFORMERS - OH IP - 50 KVA	428	1,024.75324	50.00	2,583.951	21200.25984	20.69	1034.408
TRANSFORMERS - OH IP - 50 KVA	81	2,839.30779	50.00	2,583.951	25553.77014	9.00	450
TRANSFORMERS - OH IP - 50 KVA	88	2,258.37212	50.00	2,583.951	21185.40839	9.38	469.04158
TRANSFORMERS - OH IP - 50 KVA	237	2,117.09460	50.00	2,583.951	32592.25707	15.39	769.74022
TRANSFORMERS - OH IP - 50 KVA	190	1,772.81649	50.00	2,583.951	24436.58895	13.78	689.20244
TRANSFORMERS - OH IP - 50 KVA	490	1,992.43325	50.00	2,583.951	44104.39002	22.14	1106.7972
TRANSFORMERS - OH IP - 50 KVA	24	13,063.25599	50.00	2,583.951	63996.62309	4.90	244.94897
TRANSFORMERS - OH IP - 50 KVA	45	16,330.44463	50.00	2,583.951	109547.9529	6.71	335.4102
TRANSFORMERS - OH IP - 500 KVA	11	4,289.30206	500.00	12,153.584	14226.00553	3.32	1658.3124
TRANSFORMERS - OH IP - 500 KVA	14	10,603.90818	500.00	12,153.584	39676.19138	3.74	1870.8287
TRANSFORMERS - OH IP - 500 KVA	34	3,429.05754	500.00	12,153.584	19994.66954	5.83	2915.4759
TRANSFORMERS - OH IP - 500 KVA	11	16,088.56051	500.00	12,153.584	53359.71864	3.32	1658.3124
TRANSFORMERS - OH IP - 500 KVA	13	13,605.76477	500.00	12,153.584	49056.2825	3.61	1802.7756
TRANSFORMERS - OH IP - 500 KVA	6	3,265.47650	500.00	12,153.584	7998.7512	2.45	1224.7449
TRANSFORMERS - OH IP - 75 KVA	68	2,492.67039	75.00	3,115.598	20555.08664	8.25	618.46584
TRANSFORMERS - OH IP - 75 KVA	54	2,806.12728	75.00	3,115.598	20620.73994	7.35	551.13519
TRANSFORMERS - OH IP - 75 KVA	187	1,401.72989	75.00	3,115.598	19168.36793	13.67	1025.6096
TRANSFORMERS - OH IP - 75 KVA	31	4,495.95433	75.00	3,115.598	25032.41431	5.57	417.58233
TRANSFORMERS - OH IP - 75 KVA	26	5,377.74725	75.00	3,115.598	27421.23816	5.10	382.42646
TRANSFORMERS - OH IP - 75 KVA	29	2,590.04717	75.00	3,115.598	13947.83085	5.39	403.88736
TRANSFORMERS - OH IP - 75 KVA	48	1,965.36682	75.00	3,115.598	13616.46074	6.93	519.61524
TRANSFORMERS - OH IP - 75 KVA	153	2,542.02836	75.00	3,115.598	31443.15429	12.37	927.69877
TRANSFORMERS - OH IP - 75 KVA	1	16,762.90587	75.00	3,115.598	16762.90587	1.00	75
TRANSFORMERS - OH IP - 75 KVA	14	23,978.23186	75.00	3,115.598	89718.32837	3.74	280.6243
TRANSFORMERS - PM IP - 100 KVA	34	1,142.68630	100.00	3,647.244	6662.948842	5.83	583.09519

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	n	y	x	est y	y*n^5	n^5	xn^5
TRANSFORMERS - PM IP - 100 KVA	43	3,196.19638	100.00	3,647.244	20958.86129	6.56	655.74385
TRANSFORMERS - PM IP - 100 KVA	124	2,870.26592	100.00	3,647.244	31961.92857	11.14	1113.5529
TRANSFORMERS - PM IP - 100 KVA	15	4,701.29314	100.00	3,647.244	18208.03002	3.87	387.29833
TRANSFORMERS - PM IP - 100 KVA	44	4,166.24429	100.00	3,647.244	27635.73817	6.63	663.32496
TRANSFORMERS - PM IP - 100 KVA	78	4,064.50417	100.00	3,647.244	35896.72885	8.83	883.17609
TRANSFORMERS - PM IP - 100 KVA	69	3,993.58114	100.00	3,647.244	33173.17636	8.31	830.66239
TRANSFORMERS - PM IP - 100 KVA	138	3,486.15563	100.00	3,647.244	40953.05585	11.75	1174.734
TRANSFORMERS - PM IP - 100 KVA	9	24,054.87946	100.00	3,647.244	72164.63838	3.00	300
TRANSFORMERS - PM IP - 100 KVA	2	29,198.49601	100.00	3,647.244	41292.90906	1.41	141.42136
TRANSFORMERS - PM IP - 15 KVA	3	1,007.53267	15.00	1,839.646	1745.097782	1.73	25.980762
TRANSFORMERS - PM IP - 150 KVA	40	2,095.98859	150.00	4,710.536	13256.19581	6.32	948.6833
TRANSFORMERS - PM IP - 150 KVA	19	5,099.00612	150.00	4,710.536	22226.05238	4.36	653.83484
TRANSFORMERS - PM IP - 150 KVA	36	4,261.57600	150.00	4,710.536	25569.456	6.00	900
TRANSFORMERS - PM IP - 150 KVA	9	8,626.13379	150.00	4,710.536	25878.40137	3.00	450
TRANSFORMERS - PM IP - 150 KVA	13	5,028.57464	150.00	4,710.536	18130.78372	3.61	540.83269
TRANSFORMERS - PM IP - 150 KVA	19	9,750.56778	150.00	4,710.536	42501.7396	4.36	653.83484
TRANSFORMERS - PM IP - 150 KVA	3	5,065.88678	150.00	4,710.536	8774.373293	1.73	259.80762
TRANSFORMERS - PM IP - 150 KVA	35	10,521.81866	150.00	4,710.536	62247.91868	5.92	887.41197
TRANSFORMERS - PM IP - 167 KVA	133	3,440.88302	167.00	5,072.056	39682.19884	11.53	1925.938
TRANSFORMERS - PM IP - 167 KVA	6	34,206.71256	167.00	5,072.056	83788.99155	2.45	409.06479
TRANSFORMERS - PM IP - 225 KVA	15	2,372.91268	225.00	6,305.475	9190.251287	3.87	871.42125
TRANSFORMERS - PM IP - 225 KVA	13	10,984.43963	225.00	6,305.475	39604.96033	3.61	811.24904
TRANSFORMERS - PM IP - 225 KVA	6	7,264.50263	225.00	6,305.475	17794.32467	2.45	551.13519
TRANSFORMERS - PM IP - 225 KVA	10	10,270.70656	225.00	6,305.475	32478.82592	3.16	711.51247
TRANSFORMERS - PM IP - 225 KVA	11	12,281.84545	225.00	6,305.475	40734.27308	3.32	746.24058
TRANSFORMERS - PM IP - 225 KVA	19	10,328.52099	225.00	6,305.475	45020.97924	4.36	980.75226
TRANSFORMERS - PM IP - 225 KVA	4	8,037.65646	225.00	6,305.475	16075.31291	2.00	450
TRANSFORMERS - PM IP - 225 KVA	26	11,296.25480	225.00	6,305.475	57599.82368	5.10	1147.2794

**Zero Intercept Analysis
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	n	y	x	est y	y*n^5	n^5	xn^5
TRANSFORMERS - PM IP - 25 KVA	137	1,824.48096	25.00	2,052.305	21355.00218	11.70	292.6175
TRANSFORMERS - PM IP - 25 KVA	23	1,962.54421	25.00	2,052.305	9412.031369	4.80	119.89579
TRANSFORMERS - PM IP - 25 KVA	107	1,408.87432	25.00	2,052.305	14573.50932	10.34	258.60201
TRANSFORMERS - PM IP - 25 KVA	25	2,610.56333	25.00	2,052.305	13052.81666	5.00	125
TRANSFORMERS - PM IP - 25 KVA	72	2,389.32047	25.00	2,052.305	20274.05645	8.49	212.13203
TRANSFORMERS - PM IP - 25 KVA	58	2,194.40806	25.00	2,052.305	16712.1139	7.62	190.39433
TRANSFORMERS - PM IP - 25 KVA	65	1,741.12210	25.00	2,052.305	14037.37518	8.06	201.55644
TRANSFORMERS - PM IP - 25 KVA	12	38.81637	25.00	2,052.305	134.4638492	3.46	86.60254
TRANSFORMERS - PM IP - 25 KVA	109	1,883.44899	25.00	2,052.305	19663.78479	10.44	261.00766
TRANSFORMERS - PM IP - 25 KVA	2	13,159.38252	25.00	2,052.305	18610.17723	1.41	35.355339
TRANSFORMERS - PM IP - 250 KVA	11	18,537.90362	250.00	6,837.122	61483.27071	3.32	829.1562
TRANSFORMERS - PM IP - 37.5 KVA	224	3,070.78169	37.50	2,318.128	45959.25202	14.97	561.24861
TRANSFORMERS - PM IP - 37.5 KVA	202	2,217.03765	37.50	2,318.128	31510.02545	14.21	532.97514
TRANSFORMERS - PM IP - 37.5 KVA	285	1,892.89107	37.50	2,318.128	31955.67915	16.88	633.07286
TRANSFORMERS - PM IP - 37.5 KVA	100	3,467.27508	37.50	2,318.128	34672.75084	10.00	375
TRANSFORMERS - PM IP - 37.5 KVA	150	2,629.12775	37.50	2,318.128	32200.10732	12.25	459.27933
TRANSFORMERS - PM IP - 37.5 KVA	237	2,598.18723	37.50	2,318.128	39998.58402	15.39	577.30516
TRANSFORMERS - PM IP - 37.5 KVA	183	2,525.11859	37.50	2,318.128	34159.1712	13.53	507.2906
TRANSFORMERS - PM IP - 37.5 KVA	8	246.68647	37.50	2,318.128	697.7347092	2.83	106.06602
TRANSFORMERS - PM IP - 37.5 KVA	117	2,188.82282	37.50	2,318.128	23675.73877	10.82	405.62452
TRANSFORMERS - PM IP - 37.5 KVA	2	14,373.50324	37.50	2,318.128	20327.20323	1.41	53.033009
TRANSFORMERS - PM IP - 37.5 KVA	1	17,442.98268	37.50	2,318.128	17442.98268	1.00	37.5
TRANSFORMERS - PM IP - 50 KVA	448	6,878.12962	50.00	2,583.951	145582.5636	21.17	1058.3005
TRANSFORMERS - PM IP - 50 KVA	279	2,524.65361	50.00	2,583.951	42170.02924	16.70	835.16465
TRANSFORMERS - PM IP - 50 KVA	387	2,399.82532	50.00	2,583.951	47210.12099	19.67	983.61578
TRANSFORMERS - PM IP - 50 KVA	184	3,654.76395	50.00	2,583.951	49575.63017	13.56	678.233
TRANSFORMERS - PM IP - 50 KVA	261	2,946.13106	50.00	2,583.951	47596.20384	16.16	807.77472
TRANSFORMERS - PM IP - 50 KVA	235	2,782.41239	50.00	2,583.951	42653.57419	15.33	766.48549

**Zero Intercept Analysis
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	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 1P - 50 KVA	320	2,922.50688	50.00	2,583.951	52279.39238	17.89	894.42719
TRANSFORMERS - PM 1P - 50 KVA	2	188.22616	50.00	2,583.951	266.1919929	1.41	70.710678
TRANSFORMERS - PM 1P - 50 KVA	380	2,325.61664	50.00	2,583.951	45334.61432	19.49	974.67943
TRANSFORMERS - PM 1P - 50 KVA	3	30,558.65861	50.00	2,583.951	52929.14933	1.73	86.60254
TRANSFORMERS - PM 1P - 50 KVA	4	19,253.10352	50.00	2,583.951	38506.20704	2.00	100
TRANSFORMERS - PM 1P - 500 KVA	34	21,483.26586	500.00	12,153.584	125267.8898	5.83	2915.4759
TRANSFORMERS - PM 1P - 75 KVA	166	3,228.14653	75.00	3,115.598	41591.75865	12.88	966.3074
TRANSFORMERS - PM 1P - 75 KVA	123	2,879.22856	75.00	3,115.598	31932.18945	11.09	831.79024
TRANSFORMERS - PM 1P - 75 KVA	279	2,226.69924	75.00	3,115.598	37193.21003	16.70	1252.747
TRANSFORMERS - PM 1P - 75 KVA	130	4,221.05928	75.00	3,115.598	48127.48054	11.40	855.13157
TRANSFORMERS - PM 1P - 75 KVA	174	3,951.16937	75.00	3,115.598	52119.50363	13.19	989.31795
TRANSFORMERS - PM 1P - 75 KVA	191	3,860.95088	75.00	3,115.598	53359.40278	13.82	1036.5206
TRANSFORMERS - PM 1P - 75 KVA	234	3,280.76568	75.00	3,115.598	50186.06467	15.30	1147.2794
TRANSFORMERS - PM 1P - 75 KVA	481	2,954.49924	75.00	3,115.598	64797.227	21.93	1644.8784
TRANSFORMERS - PM 1P - 75 KVA	11	18,978.96730	75.00	3,115.598	62946.11343	3.32	248.74686
TRANSFORMERS - PM 1P - 75 KVA	2	23,037.90165	75.00	3,115.598	32580.51296	1.41	106.06602
TRANSFORMERS - PM 3P - 1000 KVA	15	18,047.68321	1,000.00	22,786.510	69898.37651	3.87	3872.9833
TRANSFORMERS - PM 3P - 1000 KVA	13	20,779.08671	1,000.00	22,786.510	74920.06259	3.61	3605.5513
TRANSFORMERS - PM 3P - 1000 KVA	24	19,280.59154	1,000.00	22,786.510	94455.22243	4.90	4898.9795
TRANSFORMERS - PM 3P - 1000 KVA	2	29,301.24902	1,000.00	22,786.510	41438.22377	1.41	1414.2136
TRANSFORMERS - PM 3P - 1000 KVA	4	25,700.65954	1,000.00	22,786.510	51401.31908	2.00	2000
TRANSFORMERS - PM 3P - 1000 KVA	11	23,707.93730	1,000.00	22,786.510	78630.33257	3.32	3316.6248
TRANSFORMERS - PM 3P - 1000 KVA	29	33,114.60297	1,000.00	22,786.510	178327.5945	5.39	5385.1648
TRANSFORMERS - PM 3P - 150 KVA	9	2,986.74364	150.00	4,710.536	8960.230917	3.00	450
TRANSFORMERS - PM 3P - 150 KVA	12	9,837.06920	150.00	4,710.536	34076.60729	3.46	519.61524
TRANSFORMERS - PM 3P - 150 KVA	7	12,039.62913	150.00	4,710.536	31853.86455	2.65	396.8627
TRANSFORMERS - PM 3P - 150 KVA	9	10,879.66754	150.00	4,710.536	32639.00263	3.00	450
TRANSFORMERS - PM 3P - 150 KVA	40	7,361.21701	150.00	4,710.536	46556.42422	6.32	948.6833

**Zero Intercept Analysis
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	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 150 KVA	24	7,910.64560	150.00	4,710.536	38754.0905	4.90	734.84692
TRANSFORMERS - PM 3P - 1500 KVA	8	10,302.64368	1,500.00	33,419.436	29140.27683	2.83	4242.6407
TRANSFORMERS - PM 3P - 1500 KVA	7	43,749.19061	1,500.00	33,419.436	115749.4784	2.65	3968.627
TRANSFORMERS - PM 3P - 1500 KVA	11	23,611.38527	1,500.00	33,419.436	78310.10572	3.32	4974.9372
TRANSFORMERS - PM 3P - 1500 KVA	3	39,893.76714	1,500.00	33,419.436	69098.03159	1.73	2598.0762
TRANSFORMERS - PM 3P - 1500 KVA	6	25,055.12564	1,500.00	33,419.436	61372.27325	2.45	3674.2346
TRANSFORMERS - PM 3P - 1500 KVA	4	37,353.43553	1,500.00	33,419.436	74706.87106	2.00	3000
TRANSFORMERS - PM 3P - 1500 KVA	4	30,887.15043	1,500.00	33,419.436	61774.30087	2.00	3000
TRANSFORMERS - PM 3P - 1500 KVA	10	36,055.13516	1,500.00	33,419.436	114016.3484	3.16	4743.4165
TRANSFORMERS - PM 3P - 2000 KVA	6	18,927.48463	2,000.00	44,052.362	46362.67947	2.45	4898.9795
TRANSFORMERS - PM 3P - 2000 KVA	4	38,533.64148	2,000.00	44,052.362	77067.28295	2.00	4000
TRANSFORMERS - PM 3P - 2000 KVA	7	31,661.51025	2,000.00	44,052.362	83768.48225	2.65	5291.5026
TRANSFORMERS - PM 3P - 2000 KVA	4	48,151.11327	2,000.00	44,052.362	96302.22654	2.00	4000
TRANSFORMERS - PM 3P - 2000 KVA	5	40,914.17976	2,000.00	44,052.362	91486.88719	2.24	4472.136
TRANSFORMERS - PM 3P - 2000 KVA	2	35,048.26226	2,000.00	44,052.362	49565.72783	1.41	2828.4271
TRANSFORMERS - PM 3P - 2000 KVA	11	68,906.59028	2,000.00	44,052.362	228537.3055	3.32	6633.2496
TRANSFORMERS - PM 3P - 225 KVA	2	227,90477	225.00	6,305.475	322.3060176	1.41	318.19805
TRANSFORMERS - PM 3P - 225 KVA	2	9,538.64584	225.00	6,305.475	13489.68231	1.41	318.19805
TRANSFORMERS - PM 3P - 225 KVA	1	12,757.42656	225.00	6,305.475	12757.42656	1.00	225
TRANSFORMERS - PM 3P - 225 KVA	2	10,595.12767	225.00	6,305.475	14983.77325	1.41	318.19805
TRANSFORMERS - PM 3P - 225 KVA	9	9,470.64157	225.00	6,305.475	28411.92472	3.00	675
TRANSFORMERS - PM 3P - 225 KVA	19	11,312.98432	225.00	6,305.475	49312.15542	4.36	980.75226
TRANSFORMERS - PM 3P - 225 KVA	15	9,929.95306	225.00	6,305.475	38458.54284	3.87	871.42125
TRANSFORMERS - PM 3P - 2500 KVA	4	15,739.13745	2,500.00	54,685.287	31478.27491	2.00	5000
TRANSFORMERS - PM 3P - 2500 KVA	3	48,845.68559	2,500.00	54,685.287	84603.20918	1.73	4330.127
TRANSFORMERS - PM 3P - 2500 KVA	4	24,670.60484	2,500.00	54,685.287	49341.20968	2.00	5000
TRANSFORMERS - PM 3P - 2500 KVA	3	57,815.44768	2,500.00	54,685.287	100139.2928	1.73	4330.127
TRANSFORMERS - PM 3P - 2500 KVA	3	51,876.50347	2,500.00	54,685.287	89852.73972	1.73	4330.127

**Zero Intercept Analysis
Account 368 - Line Transformers**

October 31, 2009

n	y	x	esty	y*n^.5	n^.5	xn^.5
1	51,207.88082	2,500.00	54,685.287	51207.88082	1.00	2500
2	44,332.42413	2,500.00	54,685.287	62695.51546	1.41	3535.5339
12	52,794.90613	2,500.00	54,685.287	182886.9196	3.46	8660.254
38	6,054.11363	300.00	7,900.414	37320.06281	6.16	1849.3242
28	11,379.62141	300.00	7,900.414	60215.29653	5.29	1587.4508
32	7,435.01459	300.00	7,900.414	42058.79385	5.66	1697.0563
19	11,974.31074	300.00	7,900.414	52194.81045	4.36	1307.6697
42	21,190.55741	300.00	7,900.414	137330.5078	6.48	1944.2222
15	12,551.16459	300.00	7,900.414	48610.45142	3.87	1161.895
13	12,106.24175	300.00	7,900.414	43649.67537	3.61	1081.6654
78	12,852.97113	300.00	7,900.414	113514.3675	8.83	2649.5283
3	73,992.38135	3,000.00	65,318.213	128158.5639	1.73	5196.1524
2	59,249.06654	3,000.00	65,318.213	83790.83346	1.41	4242.6407
2	75,399.41744	3,000.00	65,318.213	106630.8787	1.41	4242.6407
13	6,416.73503	500.00	12,153.584	23135.86717	3.61	1802.7756
13	21,652.28037	500.00	12,153.584	78068.40711	3.61	1802.7756
20	8,888.59124	500.00	12,153.584	39750.98849	4.47	2236.068
7	19,032.28906	500.00	12,153.584	50354.70374	2.65	1322.8757
8	18,966.14468	500.00	12,153.584	53644.35807	2.83	1414.2136
33	17,707.38293	500.00	12,153.584	101721.1706	5.74	2872.2813
16	13,993.19561	500.00	12,153.584	55972.78246	4.00	2000
33	11,495.29621	500.00	12,153.584	66035.4492	5.74	2872.2813
5	8,350.71798	75.00	3,115.598	18672.77307	2.24	167.7051
3	8,036.51371	75.00	3,115.598	13919.65006	1.73	129.90381
7	2,848.39009	75.00	3,115.598	7536.131825	2.65	198.43135
33	16,996.59983	750.00	17,470.047	97637.80271	5.74	4308.422
16	15,270.65362	750.00	17,470.047	61082.61449	4.00	3000
27	15,416.70873	750.00	17,470.047	80107.56841	5.20	3897.1143

Zero Intercept Analysis
Account 368 - Line Transformers

October 31, 2009

	n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
TRANSFORMERS - PM 3P - 750 KVA	11	29,553.23896	750.00	17,470.047	98017.00497	3.32	2487.4686
TRANSFORMERS - PM 3P - 750 KVA	8	24,153.12877	750.00	17,470.047	68315.36456	2.83	2121.3203
TRANSFORMERS - PM 3P - 750 KVA	7	24,238.50883	750.00	17,470.047	64129.06651	2.65	1984.3135
TRANSFORMERS - PM 3P - 750 KVA	19	17,338.75595	750.00	17,470.047	75577.88497	4.36	3269.1742
TRANSFORMERS - PM 3P - 750 KVA	48	23,426.23122	750.00	17,470.047	162301.6908	6.93	5196.1524

Seelye Exhibit 28

Gas Cost of Service Study Functional Assignment

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Gas Plant at Original Cost									
Underground Storage Plant									
350-357	PT350	F003	\$ 62,838,253	-	-	62,838,253	-	-	-
358	PT350	F003	\$ 520,992	-	-	520,992	-	-	-
	PTST		\$ 63,359,246	\$ -	\$ -	63,359,246	\$ -	\$ -	-
Total Storage Plant									
Transmission Plant									
365-371	PT365	F005	\$ 13,658,204	-	-	-	-	13,658,204	-
Distribution Plant									
374	PT374	F008	\$ 133,743	-	-	-	-	-	-
375	PT375	F008	701,947	-	-	-	-	-	-
376	PT376	F009	283,965,932	-	-	-	-	-	-
			9,160,306	-	-	-	-	-	-
378	PT378	F008	4,003,923	-	-	-	-	-	-
379	PT379	F008	138,086,721	-	-	-	-	-	-
380	PT380	F010	34,911,864	-	-	-	-	-	-
381	PT381	F011	-	-	-	-	-	-	-
382	PT382	F011	13,852,262	-	-	-	-	-	-
383	PT383	F011	-	-	-	-	-	-	-
384	PT384	F011	-	-	-	-	-	-	-
385	PT385	F011	155,769	-	-	-	-	-	-
387	PT387	F011	51,112	-	-	-	-	-	-
388	PT388	F008	364	-	-	-	-	-	-
388	PT388	F009	30,405	-	-	-	-	-	-
Sub-Total Distribution Plant	PTDSUB		\$ 485,054,349	\$ -	\$ -	\$ -	\$ -	\$ -	-
U-T-D Subtotal	PTSUB		\$ 562,071,799	-	-	63,359,246	-	13,658,204	-
117	PT117	F003	\$ 2,139,990	-	-	2,139,990	-	-	-
301-303	PT301	PTSUB	1,187	-	-	134	-	29	-
389-399	PT389	PTSUB	9,196,988	-	-	1,036,726	-	223,485	-
	PTTCP	PTSUB	58,087,778	-	-	6,547,914	-	1,411,518	-
Total Plant in Service	PTIS		\$ 631,497,742	-	-	73,084,009	-	15,293,236	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
Gas Plant at Original Cost									
Underground Storage Plant									
350-357	PT350	F003	-	-	-	-	-	-	
358	PT350	F003	-	-	-	-	-	-	
	PTST	\$	-	\$	-	\$	-	\$	
Total Storage Plant									
Transmission Plant									
365-371	PT365	F005	-	-	-	-	-	-	
Distribution Plant									
374	PT374	F008	-	133,743	-	-	-	-	
375	PT375	F008	-	701,947	-	-	-	-	
376	PT376	F009	-	-	211,603,955	-	-	-	
378	PT378	F008	-	9,160,306	-	36,809,325	33,075,872	2,476,779	
379	PT379	F010	-	4,003,923	-	-	-	-	
380	PT380	F010	-	-	-	-	-	-	
381	PT381	F011	-	-	-	-	-	-	
382	PT382	F011	-	-	-	-	-	-	
383	PT383	F011	-	-	-	-	-	-	
384	PT384	F011	-	-	-	-	-	-	
385	PT385	F011	-	-	-	-	-	-	
387	PT387	F011	-	-	-	-	-	-	
388	PT388	F008	-	364	-	-	-	-	
388	PT388	F009	-	-	22,657	3,941	3,542	265	
	PTDSUB	\$	-	\$	211,626,612	\$	33,079,413	\$	2,477,044
Sub-Total Distribution Plant									
U-T-D Subtotal	PTSUB		-	14,000,284	211,626,612	36,813,267	33,079,413	2,477,044	
117	PT117	F003	-	-	-	-	-	-	
301-303	PT301	PTSUB	-	30	447	78	70	\$	
389-399	PT389	PTSUB	-	229,082	3,462,774	602,363	541,267	40,531	
	PTCP		-	1,446,871	21,870,728	3,804,498	3,418,619	255,992	
Total Plant in Service									
	PTIS		-	15,676,266	236,960,561	41,220,205	37,039,370	2,773,573	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services		Meters		Customer Accounts		Customer Service	
			Customer	Customer	Customer	Customer	Customer	Customer	Expense	Customer
Gas Plant at Original Cost										
Underground Storage Plant										
350-357	Underground Storage Plant									
358	Asset Retire Obligation Gas Plant									
	Total Storage Plant			\$		\$		\$		
Transmission Plant										
365-371	Transmission									
Distribution Plant										
374	Land and Land Rights									
375	Structures & Improvements									
376	Mains									
378	Meas. & Reg. Sta. Equip. - General									
379	Meas. & Reg. Sta. Equip. - City Gate									
380	Services									
381	Meters									
382	Meter Installations									
383	House Regulators									
384	House Regulator Installations									
385	Industrial Meas. & Reg. Equip.									
387	Other Equipment									
388	Asset Retire Obligation Gas Plant-City Gate									
388	Asset Retire Obligation Gas Plant-Mains									
	Sub-Total Distribution Plant			\$		\$		\$		
U-T-D Subtotal										
117	Gas Stored Underground/Non-Current									
301-303	Inanigible Plant									
389-399	General Plant									
	Common Utility Plant									
	Total Plant in Service									

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Gas Plant at Original Cost (Continued)									
Construction Work In Progress									
Underground Storage	CW/PUS	F003	4,142,848	-	-	4,142,848	-	-	-
Transmission	CW/PTR	F005	1,250,818	-	-	-	-	1,250,818	-
Distribution Mains	CW/PDM	F009	28,170,630	-	-	-	-	-	-
Other Distribution	CW/POD	PTDSUB	18,893,204	-	-	-	-	-	-
General	CW/PCO	PTSUB	648,045	-	-	73,051	-	15,747	-
Common	CW/PCO	PTSUB	42,241,284	-	-	4,761,626	-	1,026,453	-
Total CWIP	CWIP		95,346,829	\$ -	\$ -	8,977,525	\$ -	2,293,018	\$ -
Total Gas Plant at Original Cost	PTT		726,844,571	-	-	82,061,534	-	17,586,254	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
<u>Gas Plant at Original Cost (Continued)</u>								
Construction Work In Progress								
Underground Storage								
Transmission								
Distribution Mains								
Other Distribution								
General								
Common								
Total CWIP				\$ 1,613,623	\$ 45,383,352	\$ 7,894,609	\$ 7,093,884	\$ 531,202
Total Gas Plant at Original Cost				17,289,890	282,343,913	49,114,814	44,133,254	3,304,775

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Gas Plant at Original Cost (Continued)						
Construction Work In Progress						
Underground Storage	CWIPUS	F003	-	-	-	-
Transmission	CWIPTR	F005	-	-	-	-
Distribution Mains	CWIPDM	F009	-	-	-	-
Other Distribution	CWIPOD	PTDSUB	5,378,574	1,907,455	-	-
General	CWIPCO	PTSUB	159,208	56,461	-	-
Common		PTSUB	10,377,607	3,680,310	-	-
Total CWIP	CWIP	\$	15,915,389	5,644,226	\$	\$
Total Gas Plant at Original Cost	PTT		170,532,554	60,477,583	-	-
			\$	627,196,783		

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Net Cost Rate Base									
Total Gas Utility Plant at Original Cost			\$ 726,844,571	\$ -	\$ -	\$ 82,061,534	\$ -	\$ 17,586,254	\$ -
Less:									
Reserve for Depreciation									
Underground Storage	DEPRUS	PTST	\$ 32,445,945	-	-	32,445,945	-	-	-
Transmission	DEPTR	F005	12,204,475	-	-	-	-	12,204,475	-
Distribution	DEPRDI	DEPRDIS	174,352,614	-	-	-	-	-	-
General & Intangible	DEPRGE	PT189	6,203,552	-	-	699,292	-	150,745	-
Common	DEPRCO	PTCP	26,723,610	-	-	3,012,405	-	649,377	-
Total Depreciation Reserve	DEPR		\$ 251,930,195	\$ -	\$ -	\$ 36,157,641	\$ -	\$ 13,004,596	\$ -
Customer Advances For Construction									
Accum. Deferred Income Taxes	CAD	CADAL	\$ 7,485,292	-	-	-	-	-	-
FAS 109 Deferred Income taxes	DIT	PTSUB	48,874,215	-	-	5,509,320	-	1,187,631	-
Asset Retirement Obligation-Net Assets	DEPR	DEPR	4,053,496	-	-	456,928	-	98,499	-
Asset Retirement Obligation-Liabilities	DEPR	DEPR	131,229	-	-	18,834	-	6,774	-
Asset Retirement Obligation-Regulatory Assets	DEPR	DEPR	-	-	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DEPR	DEPR	(2,353,476)	-	-	(337,777)	-	(121,486)	-
Accum Depre reclassification	ITC	PTSUB	-	-	-	-	-	-	-
PLUS:									
Materials and Supplies	MSP	PTSUB	\$ 60,055	-	-	6,770	-	1,459	-
Prepayments	PPY	PTSUB	659,791	-	-	74,375	-	16,033	-
Gas Stored Underground	GSU	F003	66,447,790	-	-	66,447,790	-	-	-
Cash Working Capital	CWC	OMT	7,908,386	16,916	127,172	379,617	1,071,140	210,881	-
Adjustments:									
Unamortized Debt	PTSUB	PTSUB	\$ -	-	-	-	-	-	-
Regulatory	PTSUB	PTSUB	-	-	-	-	-	-	-
Customer Advances for Construction	PTSUB	PTSUB	-	-	-	-	-	-	-
Depreciation Adjustment	PTSUB	PTSUB	-	-	-	-	-	-	-
Net Cost Rate Base	NCRB		\$ 491,799,642	\$ 16,916	\$ 127,172	\$ 107,165,138	\$ 1,071,140	\$ 3,638,613	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Net Cost Rate Base								
Total Gas Utility Plant at Original Cost			\$ -	\$ 17,289,890	\$ 282,343,913	\$ 49,114,814	\$ 44,133,254	\$ 3,304,775
Less:								
Reserve for Depreciation								
Underground Storage	DEPRUS	PTST	-	-	-	-	-	-
Transmission	DEPTR	F005	-	-	-	-	-	-
Distribution	DEPRDI	DEPRDIS	-	4,212,451	78,410,628	13,639,832	12,256,387	917,780
General & Inangible	DEPRGE	PT389	-	154,520	2,335,710	406,306	365,095	27,339
Common	DEPRCO	PTCP	-	665,641	10,061,752	1,750,281	1,572,755	117,771
Total Depreciation Reserve	DEPR		\$ -	\$ 5,032,613	\$ 90,808,089	\$ 15,796,418	\$ 14,194,237	\$ 1,062,889
Customer Advances For Construction	CAD	CADAL	-	-	3,752,891	652,830	586,615	43,927
Accum. Deferred Income Taxes	DIT	PTSUB	-	1,217,376	18,401,714	3,201,049	2,876,377	215,388
FAS 109 Deferred Income taxes		PTSUB	-	100,966	1,526,189	265,486	238,559	17,864
Asset Retirement Obligation-Net Assets		DEPR	-	2,621	47,301	8,228	7,394	554
Asset Retirement Obligation-Liabilities		DEPR	-	-	-	-	-	-
Asset Retirement Obligation-Regulatory Assets		DEPR	-	(47,014)	(848,309)	(147,567)	(132,599)	(9,929)
Asset Retirement Obligation-Regulatory Liabilities		DEPR	-	-	-	-	-	-
Accum Depre reclassification	ITC	PTSUB	-	-	-	-	-	-
PLUS:								
Materials and Supplies	MSP	PTSUB	-	1,496	22,611	3,933	3,534	265
Prepayments	PPY	PTSUB	-	16,434	248,419	43,213	38,830	2,908
Gas Stored Underground	GSU	F003	-	-	-	-	-	-
Cash Working Capital	CWC	OMT	90,002	346,503	1,865,680	324,542	291,625	21,837
Adjustments:								
Unamortized Debt								
Regulatory	PTSUB		-	-	-	-	-	-
Customer Advances for Construction	PTSUB		-	-	-	-	-	-
Deprecation Adjustment	PTSUB		-	-	-	-	-	-
Net Cost Rate Base	NCRB		\$ 90,002	\$ 11,347,760	\$ 170,792,749	\$ 29,710,058	\$ 26,696,661	\$ 1,999,093

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
<u>Net Cost Rate Base</u>						
Total Gas Utility Plant at Original Cost		\$	170,532,554	\$ 60,477,583	\$ -	\$ -
Less:						
Reserve for Depreciation						
Underground Storage	DEPRUS	PTST	-	-	-	-
Transmission	DEPTR	F005	-	-	-	-
Distribution	DEPRDI	DEPRDIS	58,378,546	6,536,991	-	-
General & Intangible	DEPRGE	PT389	1,524,055	540,490	-	-
Common	DEPRCO	PTCP	6,565,310	2,328,318	-	-
Total Depreciation Reserve	DEPR	\$	66,467,911	\$ 9,405,800	\$ -	\$ -
Customer Advances For Construction	CAD	CADAL	2,449,030	-	-	-
Accum. Deferred Income Taxes	DIT	PTSUB	12,007,149	4,258,210	-	-
FAS 109 Deferred Income taxes		PTSUB	995,841	353,164	-	-
Asset Retirement Obligation-Net Assets		DEPR	34,623	4,899	-	-
Asset Retirement Obligation-Liabilities		DEPR	-	-	-	-
Asset Retirement Obligation-Regulatory Assets		DEPR	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities		DEPR	(620,928)	(87,867)	-	-
Accum Depre reclassification	ITC	PTSUB	-	-	-	-
PLUS:						
Materials and Supplies	MSP	PTSUB	14,754	5,232	-	-
Prepayments	PPY	PTSUB	162,094	57,485	-	-
Gas Stored Underground	GSU	F003	-	-	-	-
Cash Working Capital	CWC	OMT	711,612	313,344	1,473,728	663,787
Adjustments:						
Unamortized Debt		PTSUB	-	-	-	-
Regulatory		PTSUB	-	-	-	-
Customer Advances for Construction		PTSUB	-	-	-	-
Depreciation Adjustment		PTSUB	-	-	-	-
Net Cost Rate Base	NCRB	\$	90,087,389	\$ 46,919,438	\$ 1,473,728	\$ 663,787

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Labor Expenses									
807-813 Procurement Expenses	LB807	DMCM	477,017	56,002	421,015	-	-	-	-
Storage Expenses									
Operation									
814 Operations Supervision and Engineer	LB814	OSE	332,069	-	-	82,102	249,967	-	-
815 Maps and Records	LB815	F003	-	-	-	-	-	-	-
816 Well Expenses	LB816	F003	17,775	-	-	17,775	-	-	-
817 Lines Expenses	LB817	F003	254,059	-	-	254,059	-	-	-
818 Compressor Station Exp - Payroll	LB818	F004	337,393	-	-	-	337,393	-	-
819 Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-	-
820 Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-	-
821 Purification of Natural Gas	LB821	F004	490,234	-	-	-	490,234	-	-
823 Gas losses	LB823	F004	-	-	-	-	-	-	-
824 Other Expenses	LB824	F004	-	-	-	-	-	-	-
825 Storage Well Royalties	LB825	F003	-	-	-	-	-	-	-
826 Rents	LB826	F003	-	-	-	-	-	-	-
Total Storage Operation Labor	LBSO		1,431,530	\$ -	\$ -	353,936	\$ 1,077,594	\$ -	\$ -
Storage Expense									
Maintenance									
830 Maintenance Super and Eng.	LB830	MSE	232,292	-	-	83,326	148,966	-	-
831 Maintenance of Structures	LB831	F003	-	-	-	-	-	-	-
832 Maintenance of Reservoirs	LB832	F003	177,940	-	-	177,940	-	-	-
833 Maintenance of Lines	LB833	F003	61,424	-	-	61,424	-	-	-
834 Main of Compressor Station Equipment	LB834	F004	435,341	-	-	-	435,341	-	-
835 Main of Meas and Reg Sta. Equip	LB835	F003	36,483	-	-	36,483	-	-	-
836 Main of Purification Equip	LB836	F004	113,675	-	-	-	113,675	-	-
837 Main of Other Equipment	LB837	F003	31,252	-	-	31,252	-	-	-
Total Maintenance Labor	LBSM		1,088,407	\$ -	\$ -	390,425	\$ 697,981	\$ -	\$ -
Total Storage Labor	LBS		2,519,937	-	-	744,361	1,775,575	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses								
807-813 Procurement Expenses	LB807	DMCM	-	-	-	-	-	-
Storage Expenses								
Operation								
814 Operations Supervision and Engineer	LB814	OSE	-	-	-	-	-	-
815 Maps and Records	LB815	F003	-	-	-	-	-	-
816 Well Expenses	LB816	F003	-	-	-	-	-	-
817 Lines Expenses	LB817	F003	-	-	-	-	-	-
818 Compressor Station Exp - Payroll	LB818	F004	-	-	-	-	-	-
819 Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-
820 Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-
821 Purification of Natural Gas	LB821	F004	-	-	-	-	-	-
823 Gas losses	LB823	F004	-	-	-	-	-	-
824 Other Expenses	LB824	F004	-	-	-	-	-	-
825 Storage Well Royalties	LB825	F003	-	-	-	-	-	-
826 Rents	LB826	F003	-	-	-	-	-	-
Total Storage Operation Labor	LBSO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Expense								
Maintenance								
830 Maintenance Super and Eng.	LB830	MSE	-	-	-	-	-	-
831 Maintenance of Structures	LB831	F003	-	-	-	-	-	-
832 Maintenance of Reservoirs	LB832	F003	-	-	-	-	-	-
833 Maintenance of Lines	LB833	F003	-	-	-	-	-	-
834 Main of Compressor Station Equipment	LB834	F004	-	-	-	-	-	-
835 Main of Meas and Reg Sta. Equip	LB835	F004	-	-	-	-	-	-
836 Main of Purification Equip	LB836	F004	-	-	-	-	-	-
837 Main of Other Equipment	LB837	F003	-	-	-	-	-	-
Total Maintenance Labor	LBSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storage Labor	LBS		-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services		Meters		Customer Accounts		Customer Service	
			Customer	Customer	Customer	Customer	Customer	Customer	Expense	Customer
Labor Expenses										
807-813 Procurement Expenses	LB807	DMCM	-	-	-	-	-	-	-	-
Storage Expenses										
Operation										
814 Operations Supervision and Engineer	LB814	OSE	-	-	-	-	-	-	-	-
815 Maps and Records	LB815	F003	-	-	-	-	-	-	-	-
816 Well Expenses	LB816	F003	-	-	-	-	-	-	-	-
817 Lines Expenses	LB817	F003	-	-	-	-	-	-	-	-
818 Compressor Station Exp - Payroll	LB818	F004	-	-	-	-	-	-	-	-
819 Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-	-	-
820 Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-	-	-
821 Purification of Natural Gas	LB821	F004	-	-	-	-	-	-	-	-
823 Gas losses	LB823	F004	-	-	-	-	-	-	-	-
824 Other Expenses	LB824	F004	-	-	-	-	-	-	-	-
825 Storage Well Royalties	LB825	F003	-	-	-	-	-	-	-	-
826 Rents	LB826	F003	-	-	-	-	-	-	-	-
Total Storage Operation Labor	LB80		\$	\$	-	-	\$	-	\$	-
Storage Expense										
Maintenance										
830 Maintenance Super and Eng.	LB830	MSE	-	-	-	-	-	-	-	-
831 Maintenance of Structures	LB831	F003	-	-	-	-	-	-	-	-
832 Maintenance of Reservoirs	LB832	F003	-	-	-	-	-	-	-	-
833 Maintenance of Lines	LB833	F003	-	-	-	-	-	-	-	-
834 Main of Compressor Station Equipment	LB834	F004	-	-	-	-	-	-	-	-
835 Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-	-	-	-	-
836 Main of Purification Equip	LB836	F004	-	-	-	-	-	-	-	-
837 Main of Other Equipment	LB837	F003	-	-	-	-	-	-	-	-
Total Maintenance Labor	LB8M		\$	\$	-	-	\$	-	\$	-
Total Storage Labor	LB8									

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Labor Expenses (Continued)									
850-867 Transmission Expenses									
	LB850	F005	448,209	-	-	-	-	448,209	-
Distribution Expenses									
870	LB870	DOES	-	-	-	-	-	-	-
871	LB871	F007	294,287	-	-	-	-	-	-
872	LB872	F007	-	-	-	-	-	-	-
873	LB873	F007	-	-	-	-	-	-	-
874 01	LB874 01	CADAL	553,484	-	-	-	-	-	-
874 02	LB874 02	F009	-	-	-	-	-	-	-
874 03	LB874 03	F010	-	-	-	-	-	-	-
874 04	LB874 04	CADAL	-	-	-	-	-	-	-
874 05	LB874 05	F010	-	-	-	-	-	-	-
874 06	LB874 06	F009	-	-	-	-	-	-	-
874 07	LB874 07	F009	-	-	-	-	-	-	-
874 08	LB874 08	F007	-	-	-	-	-	-	-
874 09	LB874 09	F009	-	-	-	-	-	-	-
874 1	LB874 10	F009	-	-	-	-	-	-	-
875	LB875	F008	366,738	-	-	-	-	-	-
876	LB876	F011	177,634	-	-	-	-	-	-
877	LB877	F008	21,164	-	-	-	-	-	-
878	LB878	F011	7,634	-	-	-	-	-	-
879	LB879	F011	224,982	-	-	-	-	-	-
880	LB880	PTDSUB	1,277,222	-	-	-	-	-	-
881	LB881	PTDSUB	-	-	-	-	-	-	-
Total Operations Distribution Labor	LBDO		2,923,145	\$	\$	\$	\$	\$	\$
Total Operations Transmission and Distribution Labor	LBTD0		3,371,354	\$	\$	\$	\$	448,209	\$

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses (Continued)								
Transmission								
850-867 Transmission Expenses	LB850	F005	-	-	-	-	-	-
Distribution Expenses								
Operation								
870 Operation Supr and Engr	LB870	DOES	-	-	-	-	-	-
871 Dist Load Dispatching	LB871	F007	294,287	-	-	-	-	-
872 Compr Station Labor and Exp.	LB872	F007	-	-	-	-	-	-
873 Compr Station Fuel and Power	LB873	F007	-	-	-	-	-	-
874.01 Other Mains/Serv Expenses	LB874.01	CADAL	-	277,499	48,272	43,376	3,248	
874.02 Leak Survey-Mains	LB874.02	F009	-	-	-	-	-	
874.03 Leak Survey - Service	LB874.03	F010	-	-	-	-	-	
874.04 Locate Man per Request	LB874.04	CADAL	-	-	-	-	-	
874.05 Check Stop Box Access	LB874.05	F010	-	-	-	-	-	
874.06 Parolling Mains	LB874.06	F009	-	-	-	-	-	
874.07 Check/Grease Valves	LB874.07	F009	-	-	-	-	-	
874.08 Opr. Odor Equipment	LB874.08	F007	-	-	-	-	-	
874.09 Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-	-	
874.1 Cut Grass - Right of Way	LB874.10	F009	-	-	-	-	-	
875 Mns and Reg Station Exp - General	LB875	F008	-	366,738	-	-	-	
876 Mns and Reg Station Exp - Industrial	LB876	F011	-	-	-	-	-	
877 Meter and House Reg. Expense	LB877	F008	-	21,164	-	-	-	
878 Customer Installation Expense	LB878	F011	-	-	-	-	-	
879 Other Expenses	LB879	F011	-	-	-	-	-	
880 Rents	LB880	PTDSUB	-	36,865	557,245	87,103	6,522	
881	LB881	PTDSUB	-	-	-	-	-	
Total Operations Distribution Labor	LBDO	\$	294,287	\$ 424,768	\$ 834,744	\$ 145,207	\$ 130,479	\$ 9,771
Total Operations Transmission and Distribution Labor	LBTD0	\$	294,287	\$ 424,768	\$ 834,744	\$ 145,207	\$ 130,479	\$ 9,771

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Labor Expenses (Continued)						
Transmission						
850-867 Transmission Expenses	LB850	F005	-	-	-	-
Distribution Expenses						
Operation						
870 Operation Supr and Engr	LB870	DOES	-	-	-	-
871 Dist Load Dispatching	LB871	F007	-	-	-	-
872 Compr. Station Labor and Exp	LB872	F007	-	-	-	-
873 Compr. Station Fuel and Power	LB873	F007	-	-	-	-
874.01 Other Mains/Serv. Expenses	LB874.01	CADAL	181,088	-	-	-
874.02 Leak Survey-Mains	LB874.02	F009	-	-	-	-
874.03 Leak Survey - Service	LB874.03	F010	-	-	-	-
874.04 Locate Main per Request	LB874.04	CADAL	-	-	-	-
874.05 Check Stop Box Access	LB874.05	F010	-	-	-	-
874.06 Patrolling Mains	LB874.06	F009	-	-	-	-
874.07 Check/Grease Valves	LB874.07	F009	-	-	-	-
874.08 Opr. Odor Equipment	LB874.08	F007	-	-	-	-
874.09 Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-
874.1 Cut Grass - Right of Way	LB874.10	F009	-	-	-	-
875 Meas and Reg Station Exp. - General	LB875	F008	-	-	-	-
876 Meas and Reg Station Exp. - Industrial	LB876	F011	-	177,634	-	-
877 Meas and Reg Station Exp. - City Gate	LB877	F008	-	-	-	-
878 Meter and House Reg. Expense	LB878	F011	-	7,634	-	-
879 Customer Installation Expense	LB879	F011	-	224,982	-	-
880 Other Expenses	LB880	PTDSUB	363,603	128,948	-	-
881 Rents	LB881	PTDSUB	-	-	-	-
Total Operations Distribution Labor	LBDO		\$ 544,691	\$ 539,198	\$ -	\$ -
Total Operations Transmission and Distribution Labor	LBTDO		\$ 544,691	\$ 539,198	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Labor Expenses (Continued)									
Maintenance Expense -- Distribution									
885	Maintenance Supr and Engr	DMES							
886	Maintenance Structures	F008	25,478						
887	Maintenance Mains	F009	2,977,274						
888	Maintenance Comp. Station Equip.	F007							
889	Maintenance Meas and Reg. General	F008	36,857						
890	Maintenance Meas and Reg. - Industrial	F011	150,451						
891	Maintenance Meas and Reg. - City Gate	F008	143,956						
892	Maintenance Services	F010	574,417						
893	Maintenance Meters and House Reg.	F011							
894	Maintenance Other Equipment	PTDSUB	154,778						
Total Maintenance Labor	LBDM		\$ 4,063,211	\$		\$		\$	
Total Transmission & Distribution Labor	LBTD		\$ 7,434,565	\$		\$		\$ 448,209	
Customer Accounts Expense									
901	Supervision	F012	471,318						
902	Meter Reading	F012	177,627						
903	Customer Records and Collections	F012	1,779,757						
904	Uncollectible Accounts	F012							
905	Misc. Cust Account Expenses	F012	126,229						
Total Customer Accounts Labor	LBCA		\$ 2,554,931	\$		\$		\$	
Customer Service Expenses									
907-910	Customer Service	F013	395,379						
Sales Expenses									
911-916	Sales Expenses	F013							

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses (Continued)								
Maintenance Expense — Distribution								
885 Maintenance Supr and Engr	LB885	DMES	-	-	-	-	-	-
886 Maintenance Structures	LB886	F008	-	25,478	-	-	-	-
887 Maintenance Mains	LB887	F009	-	2,218,386	385,932	346,788	25,968	-
888 Maintenance Comp. Station Equip	LB888	F007	-	-	-	-	-	-
889 Maintenance Meas and Reg. General	LB889	F008	-	36,857	-	-	-	-
890 Maintenance Meas and Reg. - Industrial	LB890	F011	-	-	-	-	-	-
891 Maintenance Meas and Reg. - City Gate	LB891	F008	-	143,956	-	-	-	-
892 Maintenance Services	LB892	F010	-	-	-	-	-	-
893 Maintenance Meters and House Reg	LB893	F011	-	-	-	-	-	-
894 Maintenance Other Equipment	LB894	PTDSUB	-	4,467	67,529	10,555	790	-
Total Maintenance Labor	LBDM		\$ -	\$ 210,759	\$ 2,286,115	\$ 397,679	\$ 357,343	\$ 26,758
Total Transmission & Distribution Labor	LBTD		\$ 294,287	\$ 635,526	\$ 3,120,859	\$ 542,886	\$ 487,822	\$ 36,529
Customer Accounts Expense								
901 Supervision	LB901	F012	-	-	-	-	-	-
902 Meter Reading	LB902	F012	-	-	-	-	-	-
903 Customer Records and Collections	LB903	F012	-	-	-	-	-	-
904 Uncollectible Accounts	LB904	F012	-	-	-	-	-	-
905 Misc. Cust. Account Expenses	LB905	F012	-	-	-	-	-	-
Total Customer Accounts Labor	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expenses								
907-910 Customer Service	LB907	F013	-	-	-	-	-	-
Sales Expenses	LB911	F013	-	-	-	-	-	-
911-916 Sales Expenses			-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Labor Expenses (Continued)						
Maintenance Expense — Distribution						
885	Maintenance Supr and Engr	DMES	-	-	-	-
886	Maintenance Structures	F008	-	-	-	-
887	Maintenance Mains	F009	-	-	-	-
888	Maintenance Comp. Station Equip	F007	-	-	-	-
889	Maintenance Meas and Reg. General	F008	-	-	-	-
890	Maintenance Meas and Reg. - Industrial	F011	-	150,451	-	-
891	Maintenance Meas and Reg. - City Gate	F008	-	-	-	-
892	Maintenance Services	F010	574,417	-	-	-
893	Maintenance Meters and House Reg.	F011	-	-	-	-
894	Maintenance Other Equipment	PTDSUB	44,063	15,626	-	-
	Total Maintenance Labor	LBDM	\$ 618,480	\$ 166,077	\$ -	\$ -
	Total Transmission & Distribution Labor	LBTD	\$ 1,163,171	\$ 705,275	\$ -	\$ -
Customer Accounts Expense						
901	Supervision	F012	-	-	471,318	-
902	Meter Reading	F012	-	-	177,627	-
903	Customer Records and Collections	F012	-	-	1,779,757	-
904	Uncollectible Accounts	F012	-	-	-	-
905	Misc. Cust. Account Expenses	F012	-	-	126,229	-
	Total Customer Accounts Labor	LBCA	\$ -	\$ -	\$ 2,554,931	\$ -
Customer Service Expenses						
907-910	Customer Service	LB907	-	-	-	395,379
Sales Expenses						
911-916	Sales Expenses	LB911	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Labor Expenses (Continued)									
Administrative & General									
920 Admin and General Salaries	LB920	LBSUB	\$ 2,577,542	10,787	81,094	143,375	342,003	86,332	-
921 Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-	-
922 Admin. Expenses Transferred	LB922	LBSUB	(272,690)	(1,141)	(8,579)	(15,168)	(36,182)	(9,133)	-
923 Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-	-
924 Property Insurance	LB924	PTT	-	-	-	-	-	-	-
925 Injuries and Damages	LB925	LBSUB	6,261	26	197	348	831	210	-
926 Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-	-
927 Franchise Requirement	LB927	PTT	-	-	-	-	-	-	-
928 Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-	-
929 Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-	-
930.1 General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-	-
930.2 Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-	-
931 Rents	LB931	PTT	-	-	-	-	-	-	-
935 Maintenance of General Plant	LB935	PT389	968,557	-	-	109,180	-	23,536	-
Total Administrative and General Labor	LBAG		\$ 3,279,670	\$ 9,672	\$ 72,712	\$ 237,735	\$ 306,651	\$ 100,944	\$ -
Total Labor Expense	LBTOT		\$ 16,661,498	\$ 65,674	\$ 493,727	\$ 982,096	\$ 2,082,227	\$ 549,153	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses (Continued)								
Administrative & General								
920 Admin and General Salaries	LB920	LBSUB	56,684	122,412	601,124	104,568	93,962	7,036
921 Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-
922 Admin Expenses Transferred	LB922	LBSUB	(5,997)	(12,951)	(63,596)	(11,063)	(9,941)	(744)
923 Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-
924 Property Insurance	LB924	PTT	-	-	-	-	-	-
925 Injuries and Damages	LB925	LBSUB	138	297	1,460	254	328	17
926 Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-
927 Franchise Requirement	LB927	PTT	-	-	-	-	-	-
928 Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-
929 Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-
930.1 General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-
930.2 Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-
931 Rents	LB931	PTT	-	-	-	-	-	-
935 Maintenance of General Plant	LB935	PT389	-	24,125	364,673	63,436	57,002	4,268
Total Administrative and General Labor	LBAG		\$ 50,825	\$ 133,884	\$ 903,662	\$ 157,195	\$ 141,252	\$ 10,577
Total Labor Expense	LBTOT		\$ 345,112	\$ 769,410	\$ 4,024,521	\$ 700,081	\$ 629,074	\$ 47,106

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service, Expense Customer
Labor Expenses (Continued)						
Administrative & General						
920 Admin and General Salaries	LB920	LBSUB	224,044	135,847	492,118	76,156
921 Office Supplies and Expense	LB921	LBSUB	-	-	-	-
922 Admin. Expenses Transferred	LB922	LBSUB	(23,703)	(14,372)	(52,064)	(8,057)
923 Outside Services Employed	LB923	LBSUB	-	-	-	-
924 Property Insurance	LB924	PTT	-	-	-	-
925 Injuries and Damages	LB925	LBSUB	544	330	1,195	185
926 Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-
927 Franchise Requirement	LB927	PTT	-	-	-	-
928 Regulatory Commission Fee	LB928	PTT	-	-	-	-
929 Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-
930.1 General Advertising Expense	LB930.1	PTT	-	-	-	-
930.2 Misc. General Expense	LB930.2	LBSUB	-	-	-	-
931 Rents	LB931	PTT	-	-	-	-
935 Maintenance of General Plant	LB935	PT389	237,950	84,386	-	-
Total Administrative and General Labor	LBAG	\$	438,836 \$	206,191 \$	441,250 \$	68,284
Total Labor Expense	LBTOT	\$	1,602,007 \$	911,466 \$	2,996,181 \$	463,663

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
Operation & Maintenance Expenses									
807-813 Procurement Expenses	OM807	DMCM	\$ 593,600	69,689	523,911	-	-	-	-
Storage Expenses									
Operation									
814 Operations Supervision and Engineer	OM814	OSE	466,755	-	-	115,402	351,353	-	-
815 Maps and Records	OM815	F003	-	-	-	-	-	-	-
816 Well Expenses	OM816	F003	(27,306)	-	-	(27,306)	-	-	-
817 Lines Expenses	OM817	F003	530,675	-	-	530,675	-	-	-
818 Compressor Station Exp - Payroll	OM818	F004	1,549,437	-	-	-	1,549,437	-	-
819 Compressor Station Fuel and Power	OM819	F004	1,064,778	-	-	-	1,064,778	-	-
820 Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-	-
821 Purification of Natural Gas (1)	OM821	F004	1,698,551	-	-	-	1,698,551	-	-
823 Gas losses (2)	OM823	F004	-	-	-	-	-	-	-
824 Other Expenses	OM824	F004	14,187	-	-	-	14,187	-	-
825 Storage Well Royalties	OM825	F003	42,906	-	-	42,906	-	-	-
826 Rents	OM826	F003	43,171	-	-	43,171	-	-	-
Total Operation Expenses	OMOE		\$ 5,383,152	\$ -	\$ -	\$ 704,847	\$ 4,678,305	\$ -	\$ -
Storage Expense									
Maintenance									
830 Maintenance Super and Eng.	OM830	MSE	324,950	-	-	116,564	208,386	-	-
831 Maintenance of Structures	OM831	F003	-	-	-	-	-	-	-
832 Maintenance of Reservoirs	OM832	F003	580,151	-	-	580,151	-	-	-
833 Maintenance of Lines	OM833	F003	172,608	-	-	172,608	-	-	-
834 Main of Compressor Station Equipment	OM834	F004	927,003	-	-	-	927,003	-	-
835 Main of Meas and Reg Sta. Equip	OM835	F003	52,410	-	-	52,410	-	-	-
836 Main of Purification Equip	OM836	F004	464,091	-	-	-	464,091	-	-
837 Main of Other Equipment	OM837	F003	52,201	-	-	52,201	-	-	-
Total Maintenance Expense	OMME		\$ 2,573,413	\$ -	\$ -	\$ 973,933	\$ 1,599,480	\$ -	\$ -
Total Storage Expense	OMS		\$ 7,956,565	-	-	\$ 1,678,780	\$ 6,277,786	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Operation & Maintenance Expenses								
807-813 Procurement Expenses	OM807	DMCM	-	-	-	-	-	-
Storage Expenses								
Operation								
814 Operations Supervision and Engineer	OM814	OSE	-	-	-	-	-	-
815 Maps and Records	OM815	F003	-	-	-	-	-	-
816 Well Expenses	OM816	F003	-	-	-	-	-	-
817 Lines Expenses	OM817	F003	-	-	-	-	-	-
818 Compressor Station Exp - Payroll	OM818	F004	-	-	-	-	-	-
819 Compressor Station Fuel and Power	OM819	F004	-	-	-	-	-	-
820 Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-
821 Purification of Natural Gas (1)	OM821	F004	-	-	-	-	-	-
823 Gas losses (2)	OM823	F004	-	-	-	-	-	-
824 Other Expenses	OM824	F004	-	-	-	-	-	-
825 Storage Well Royalties	OM825	F003	-	-	-	-	-	-
826 Rents	OM826	F003	-	-	-	-	-	-
Total Operation Expenses	OMOE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Expense Maintenance								
830 Maintenance Super and Eng	OM830	MSE	-	-	-	-	-	-
831 Maintenance of Structures	OM831	F003	-	-	-	-	-	-
832 Maintenance of Reservoirs	OM832	F003	-	-	-	-	-	-
833 Maintenance of Lines	OM833	F003	-	-	-	-	-	-
834 Main of Compressor Station Equipment	OM834	F004	-	-	-	-	-	-
835 Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-	-	-
836 Main of Purification Equip	OM836	F004	-	-	-	-	-	-
837 Main of Other Equipment	OM837	F003	-	-	-	-	-	-
Total Maintenance Expense	OMME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storage Expense	OMS		-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer-Service Expense Customer
Operation & Maintenance Expenses						
807-813 Procurement Expenses	OM807	DNMCM	-	-	-	-
Storage Expenses						
814 Operations Supervision and Engineer	OM814	OSE	-	-	-	-
815 Maps and Records	OM815	F003	-	-	-	-
816 Well Expenses	OM816	F003	-	-	-	-
817 Lines Expenses	OM817	F003	-	-	-	-
818 Compressor Station Exp - Payroll	OM818	F004	-	-	-	-
819 Compressor Station Fuel and Power	OM819	F004	-	-	-	-
820 Measurement and Regulator Station	OM820	F003	-	-	-	-
821 Purification of Natural Gas (1)	OM821	F004	-	-	-	-
823 Gas losses (2)	OM823	F004	-	-	-	-
824 Other Expenses	OM824	F004	-	-	-	-
825 Storage Well Royalties	OM825	F003	-	-	-	-
826 Rents	OM826	F003	-	-	-	-
Total Operation Expenses	OMOE		\$	\$	\$	\$
Storage Expense Maintenance						
830 Maintenance Super and Eng	OM830	MSE	-	-	-	-
831 Maintenance of Structures	OM831	F003	-	-	-	-
832 Maintenance of Reservoirs	OM832	F003	-	-	-	-
833 Maintenance of Lines	OM833	F003	-	-	-	-
834 Man of Compressor Station Equipment	OM834	F004	-	-	-	-
835 Main of Meas and Reg. Sta. Equip	OM835	F003	-	-	-	-
836 Main of Purification Equip	OM836	F004	-	-	-	-
837 Main of Other Equipment	OM837	F003	-	-	-	-
Total Maintenance Expense	OMME		\$	\$	\$	\$
Total Storage Expense	OMS		-	-	-	-