

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of

GENERAL ADJUSTMENT IN ELECTRIC)
AND GAS RATES OF LOUISVILLE) CASE NO. 8284
GAS AND ELECTRIC COMPANY)

O R D E R

IT IS ORDERED That Louisville Gas and Electric Company shall file an original and six copies of the following information with the Commission by September 18, 1981. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1 (1), Sheet 2 of 6. Careful attention should be given to copied material to insure that it is legible. When an item is needed for both the electric department and the gas department, provide this information on separate schedules.

1. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a separate basis for the electric department and the

gas department. Show the balance in each control and all underlying subaccounts per company books.

3.a. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year.

b. A calculation of total company average (thirteen month) and end-of-period debt, preference and preferred stock, and common equity for the test year in the format as shown in Format 3b to this request.

c. A calculation of the average (thirteen month) and end-of-period long-term debt composite interest and preferred stock costs for the twelve months of the test year. Supporting details underlying calculations should be provided. The average long-term debt composite interest cost is calculated by dividing the sum of book interest accrued on long-term debt and related amortization of discount, premium, and issuance cost by average long-term debt as calculated in Format 3b, column c, line 15.

4. List each general office account (asset, reserve, and expense accounts) for the electric department and the gas department covering the twelve months of the test year. If any amounts were allocated show a calculation of the factor used to allocate each amount.

5. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year for the electric department and the gas department:

- a. Plant in service (Account 101)
- b. Plant purchased or sold (Account 102)
- c. Property held for future use (Account 105)
- d. Construction work in progress (Account 107)
- e. Completed construction not classified (Account 106)
- f. Depreciation reserve (Account 108)
- g. Plant acquisition and adjustment (Account 114)
- h. Amortization of utility plant acquisition adjustment (Account 115)
- i. Materials and supplies (include all accounts and subaccounts)
- j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate.)
- k. Unamortized investment credit - Pre-Revenue Act of 1971.
- l. Unamortized investment credit - Revenue Act of 1971

- m. Accumulated deferred income taxes
 - n. A summary of customer deposits as shown in Format 5n to this request
 - o. Computation and development of minimum cash requirements
 - p. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)
 - q. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)
 - r. Short-term borrowings
 - s. Interest on short-term borrowings (expense)
6. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company.
7. Provide the following information for each item of electric property and gas property held for future use at the end of the test year:
- a. Description of property
 - b. Location
 - c. Date purchased
 - d. Cost
 - e. Estimated date to be placed in service
 - f. Brief description of intended use
 - g. Current status of each project
8. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company

balance in each electric plant and reserve account or subaccount and each gas plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 8.

9. Provide the journal entries relating to the purchase of electric utility plant and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

10. The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, proforma, end-of-period, and proposed rate adjustment which it supports.

11. Provide copies of all current labor contracts and agreements and copies of the most recent contracts and agreements previously in effect.

12. Explain in detail the non-recurring nature of revenues attributable to Incremental Gas Pricing as mandated by the Natural Gas Policy Act of 1978.

13. Provide the data base and methodology used by Mr. Kasey and the Weather Bureau in determining normal cooling degree days per year. At minimum, this should include the time periods utilized in both determinations, cooling degree days for each year, and complete explanations of any and all assumptions and adjustments utilized in making the determinations of normal cooling degree days.

14. Explain in detail the procedure used in computing daily mean temperature.

15. Provide workpapers showing calculations for adjustment to gas revenues for normal temperatures (Thurman Exhibit 1) and adjustment to electric revenues for normal temperatures (Thurman Exhibit 2).

16. For each the electric department and the gas department, a schedule showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 8.

17.a. For each the electric department and the gas department, a schedule showing a comparison of the balance in the operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 8.

b. For each the electric department and the gas department, a schedule in comparative form showing the operating expense

account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (Electric - FPC Form No. 1, pages 417-420; Gas - FPC Form No. 2, pages 527-531). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the five calendar years preceding the test year in the format as shown in Format 17c to this request.

17.d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the five preceding years.

18. The following tax data for the test year for each the electric department and the gas department.

a. Income taxes;

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971
 - (iii) Investment credit amortized - Revenue Act of 1971

- (6) Provide the information in 18a (1) through 18a (4) for state income taxes
 - (7) Reconciliation of book to taxable income as shown in Format 18a (7) and a calculation of the book Federal and State income tax expense for the test year using book taxable income as the starting point
 - (8) A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules
 - (9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees
- b. An analysis of other operating taxes in the format as shown in attached Format 18b, Schedule 1 for the electric department and 18b, Schedule 2 for the gas department.

19. A schedule of electric department net income per 1,000 KWH sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 19 attached.

20. A schedule of gas department net income per MCF sold per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 20 attached.

21. The comparative operating statistics for the electric department as shown in Format 21 attached.

22. The comparative operating statistics for the gas department as shown in Format 22 attached.

23. A schedule of average electric plant in service per 1,000 KWH sold by account per company books for the test year and the five

calendar years preceding the test year. This data should be provided as shown in Format 23 attached.

24. A schedule of average gas plant in service per MCF sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided in the format as shown in Format 24 to this request.

25. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 25 attached.

26. A statement of gas plant in service per company books for the test year. This data should be presented in the format as shown in Format 26 to this request.

27. For each the electric department and the gas department provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 27a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 27b and further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 27b attached.

- c. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 27c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 27c attached.

28. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 28, and all working papers supporting the analysis. At minimum, the working papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

29. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charged. If amounts are allocated to the electric department and the gas department, show a calculation of the factor used to allocate each amount.

30.a. For each the electric department and the gas department, provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function

is that of lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

b. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

- (1) Name of subsidiary or joint venture
- (2) Date of initial investment
- (3) Amount and type of investment made for each of the two (2) years included in this report.
- (4) Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.
- (5) Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.
- (6) Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

31.a. A schedule showing by month the dollar amount of fuel purchased from affiliated and nonaffiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchased each month from affiliated suppliers for the test year.

- c. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all workpapers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

32. For each the electric department and the gas department, provide the following information with regard to uncollectible accounts for the test year and five preceding calendar years (taxable year acceptable) for total company:

- a. Reserve account balance at the beginning of the year
- b. Charges to reserve account (accounts charged off)
- c. Credits to reserve account
- d. Current year provision
- e. Reserve account balance at the end of the year
- f. Percent of provision to total revenue

33. Provide a detailed analysis of the retained earnings account for the test period and the 12 month period immediately preceding the test period.

34.a. A listing of non-utility property and property taxes and account where amounts are recorded.

- b. A schedule for all non-utility property giving a description, the date purchased and the cost.

35. Rates of return in Format 35 attached.

36. Employee data in Format 36 attached.

37. The studies for the test year including all applicable work papers which are the basis of common plant allocations and expenses account allocations.

38. A copy of the bill frequency analysis for each the electric department and the gas department.

39. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in service or estimated completion date for each unit.

40. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the numbers of BTU's obtained from each type of fuel, and the KWH generated by each type of fuel.

41. Alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:

- a. Present forecasts as anticipated by the Company
- b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e. natural gas, fuel oil, solar power, etc.) actual and projected.
- c. If a current ten year forecast is not available, provide the most recent forecast and state the reason a ten year forecast is not available.

42. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used.

43. Provide an annualization of the operation of any generating units declared commercial during the test year using the Company's estimate of the operation of these units.

44. a. Capital structure at end of each calendar year for the previous ten years.

b. Capital structure at end of latest available quarter

c. Capital structure at end of test period.

Item 44a, 44b and 44c should include the following information:

- (1) Class of capital
- (2) Amount of each class (\$)
- (3) Ratio of each class to total
- (4) Total capitalization (\$)

45. a. List all outstanding issues of long term debt as of the end of the latest calendar year and at the end of the test period.

Item 45a should include the following information for each outstanding issue of long term debt:

- (1) Date of maturity
- (2) Date of issue
- (3) Amount outstanding (\$)
- (4) Coupon interest rate (%)
- (5) Cost rate at issue (%)
- (6) Cost rate to maturity (%)
- (7) Bond rating at time of issue (Moody's Standard & Poor's, etc.)
- (8) Type of obligation

b. Provide calculations of embedded cost of long-term debt at the end of each calendar year for the previous ten years. Also provide this calculation for the end of the test period.

46. a. List all outstanding issues of preferred stock as of end of the latest calendar year and at the end of the historical test period. Item 46a should include the following information for each outstanding issue of preferred stock:

- (1) Date of issue
- (2) Amount sold (\$)
- (3) Amount outstanding (\$)
- (4) Dividend rate
- (5) Convertibility features if any
- (6) Cost rate at issue (%)

b. Provide calculations of embedded cost calculations of preferred stock at the end of each of the previous ten years. Also, provide this calculation for the test period.

47. a. Provide a listing of all issues of common stock in the primary market during the most recent ten year period.

For Item a provide the following information:

- (1) Date of issue
- (2) Number of shares issued
- (3) Date of announcement and registration
- (4) Price per share (net to company) (\$)
- (5) Book value per share at time of issue (\$)
- (6) Selling expenses as % of gross issue amount
- (7) Net proceeds to company
- (8) Price per share to the public

b. Provide the following the information on a quarterly and yearly basis for the most recent ten year period

available, through the latest available quarter.
(Items (5) through (7) refer to yearly figures only.)

- (1) Average number of shares of common outstanding
 - (2) Book value at end of quarter (year)
 - (3) Quarterly (yearly) earnings per share
 - (4) Declared quarterly (yearly) dividend rate per share
 - (5) Rate of return on average common equity
 - (6) Rate of return on year-end common equity
- c. Provide monthly market price figures for common stock for each month during the most recent ten year period. Include the following:
- (1) Monthly high price
 - (2) Monthly low price
 - (3) Monthly closing price
 - (4) Note all stock splits by date and type and adjust prices accordingly.

48. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the 10 most recent prior years.

49. a. In comparative form, a statement for each the electric department and the gas department showing rates, charges, terms and conditions, and Service Rules and Regulations presently in effect and those which the applicant seeks to place into effect as well as percentage increases (decreases) for each rate or charge.

50. A listing of present or proposed research efforts dealing with the pricing of electricity and gas and the current status of such efforts.

51. For the test year submit the following data:

- a. Coincident peak demand for each rate schedule at the time of the summer and winter peaks.
- b. KWH sales and number of bills for each residential rate schedule during the months of the winter peaks.
- c. System peak demand for summer and winter seasons.
- d. Non-coincident and class peak demands for each rate schedule for the summer and winter seasons.

52. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding five calendar years. Include the percentage annual increase and the effective date of each increase.

53. Provide an analysis of the Company's expenses for research and development activities for the test year and the five preceding calendar years. For the test year include the following details:

- a. Basis of fees paid to research organizations and the Company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
- b. Details of the research activities conducted by each organization.
- c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1979.
- d. Total expenditures of each organization during 1980 including the basic nature of costs incurred by the organization.

54. Did any organization listed in item 2 make any direct or indirect payments for political purposes or lobbying activities during the test year or any of the five preceding calendar years?

If so provide the following:

- a. Amount of payment
- b. Person or organization receiving payments
- c. Portion of the Company's contribution allocated to these payments. (Provide calculations in support of this determination.)

55. Did any organization listed in item 2 incur expenses for advertising within the definition provided in 807 KAR 5:016E?

If so provide the following:

- a. A breakdown of the total cost into these categories: sales or promotional, institutional, conservation and other.
- b. Forms of media used.
- c. Portion of the Company's contribution allocated to these costs. (Provide calculations in support of this determination.)
- d. Details of expected benefits to the Company.

Done at Frankfort, Kentucky, this 2nd day of September, 1981.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:

Secretary

Case No. 8284

CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended April 30, 1981

Line No.	Item (a)	Total Capital ^{1/} (b)	Long-Term Debt (c)	Preferred Stock ^{2/} (d)	Common Stock ^{2/} (e)	Other Capital (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 + L13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

^{1/}If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

^{2/}Include premium on class of stock.

Louisville Gas and Electric Company

Case No. 8284

SUMMARY OF CUSTOMER DEPOSITS

12 Months Ended April 30, 1981

<u>Line No.</u>	<u>Month</u> (a)	<u>Receipts</u> (b)	<u>Refunds</u> (c)	<u>Balance</u> (d)
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 \div 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) \div L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1976 Through 1980

And the 12-Month Period Ending April 30, 1981

(000's)

Line No.	Item (a)	12 Months Ended									
		Calendar Years Prior to Test Year					Test Year				
		5th	4th	3rd	2nd	1st	Year	Amount	%	Amount	%
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)

1. Wages charged to expense:
2. Power production expenses
3. Transmission expenses
4. Distribution expenses
5. Customer accounts expense
6. Sales expenses
7. Administrative and general expenses:
 - (a) Administrative and general salaries
 - (b) Office supplies and expense
 - (c) Administrative expense transferred-cr.
 - (d) Outside services employed
 - (e) Property insurance
 - (f) Injuries and damages

Line No.	Item (a)	12 Months Ended										
		5th		4th		3rd		2nd		1st		Test Year (m)
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	
7.	Administrative and general expenses (continued):											
	(g) Employee pensions and benefits											
	(h) Franchise requirements											
	(i) Regulatory commission expense											
	(j) Duplicate charges-cr. expense											
	(k) Miscellaneous general expense											
	(l) Rents											
	(m) Maintenance of general plant											
8.	Total administrative and general expenses L7(a) through L7 (m)											
9.	Total salaries and wages charged expense (L2 through L6 + L8)											
10.	Wages capitalized											
11.	Total of salaries and wages											
12.	Ratio of salaries and wages charged expense to total wages (L9 + L11)											
13.	Ratio of salaries and wages capitalized to total wages (L10 + L11)											

NOTE: Show percent increase of each year over the prior year in columns (c), (e), (g), (i), (k), and (m).

Louisville Gas and Electric Company

Case No. 8284

Format 18 a (7)
Schedule 1

RECONCILIATION OF BOOK NET INCOME FEDERAL PAYABLE INCOME

12 Months Ended April 30, 1981

Line No.	Item (a)	Total		Operating	
		Company (b)	Non-Operating (c)	Electric Department (d)	Gas Department
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred - Depreciation				
5.	C. Federal income tax deferred - Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- (1) Provide a calculation of the amounts shown on lines 3 through 7 above.
- (2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.
- (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Louisville Gas and Electric Company

Case No. 8284

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME

12 Months Ended April 30, 1981

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating	
				Electric Department (d)	Gas Department (e)
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred- depreciation				
5.	C. Federal income tax deferred- Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- NOTE:
- (1) Provide a calculation of the amounts shown on lines 3 through 7 above.
 - (2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.
 - (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Louisville Gas and Electric Company

Case No. 8384

ANALYSIS OF OTHER OPERATING TAXES - Electric

12 Months Ended April 30, 1981

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (b)	Charged to Other Accounts 1/ (d)	Amount Accrued (e)	Amount Paid (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (employers Portion)					
	(e) Other Taxes					
2.	Total Kentucky Retail (L 1 (a) through L 1 (e))					
3.	Other Jurisdictions					
	Total per Books (L 2 and L 3)					

1/ Explain Items in this column.

Louisville Gas and Electric Company

Case No. 8284

ANALYSIS OF OTHER OPERATING TAXES - GAS

12 months Ended April 30, 1981

(000's)

Line No.	Item (a)	Charged Expense (a)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amount Accrued (e)	Amount Paid (f)
1. Gas Department						
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employers Portion)					
	(e) Other taxes					
2. Total Gas Department (L 1(a) through L 1 (e))						
Total per books (L 2 and L 3)						
1/ Explain items in this column.						
3. Electric Department						

Louisville Gas and Electric Company

Case No. 8284

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1976 through 1980

And for the 12 Months Ended April 30, 1981

(000's)

Line No.	Item (a)	12 Months Ended					Tes Yea (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L15 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Nonutility operating income						
25.	Equity in earnings of Subsidiary Company						
26.	Interest and dividend income						
27.	Allowance for funds used during construction						
28.	Miscellaneous nonoperating income						
29.	Gain on Disposition of Property						
30.	Total other income						
31.	Other income deductions:						
32.	Loss on Disposition of Property						
33.	Miscellaneous income deductions						
34.	Taxes applicable to other income and deductions:						
35.	Income taxes and investment tax credits						
36.	Taxes other than income taxes						
37.	Total taxes on other income and deductions						
38.	Net other income and deductions						

Louisville Gas and Electric Company

Case No. 8284

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1976 through 1980

And for the 12 Months Ended April 30, 1981

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
39.	<u>Interest Charges</u>						
40.	Interest on long-term debt						
41.	Amortization of debt discount and expense						
42.	Amortization of premium on debt - credit						
43.	Other interest expense						
44.	Total interest charges						
45.	Net income						
46.	1000 KWH sold						

Louisville Gas and Electric Company

Case Number 8284

NET INCOME PER MCF SOLD

For the Calendar Year 1976 through 1980

And for the 12 Months Ended April 30, 1981

(000's)

Line No.	Item (a)	12 Months Ended					Tes Yea (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Purchased Gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - Federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net utility operating income						
23.	<u>Other Income and Deductions</u>						
24.	Other income:						
25.	Nonutility Operating Income						
26.	Equity in Earnings of Subsidiary Company						
27.	Interest and Dividend Income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain on Disposition of Property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on Disposition of Property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net other income and deductions						

Louisville Gas and Electric Company

Case Number 8284

NET INCOME PER MCF SOLD

For the Calendar Year 1976 through 1980

And for the 12 Months Ended April 30, 1981

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
40.	<u>Interest Charges</u>						
41.	Interest on long-term debt						
42.	Amortization of debt discount and expense						
43.	Amortization of Premium on Debt-Credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF Sold						

Louisville Gas and Electric Company

Case No. 8284

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 19 76 Through 19 80
and the 12-Month Period Ended April 30, 1981

Line No.	Item (a)	12 Months Ended											
		Calendar Years Prior to Test Year					Test Year						
		5th	4th	3rd	2nd	1st	Cost (l)	Inc. (k)	Cost (l)	Inc. (m)			
		Cost (b)	Inc. (c)	Cost (d)	Inc. (e)	Cost (f)	Inc. (g)	Cost (h)	Inc. (i)	Cost (j)	Inc. (k)	Cost (l)	Inc. (m)

1. Fuel Costs:
2. Coal - cost per ton
3. Oil - cost per gallon
4. Gas - cost per MCF
5. Cost Per Million BTU:
6. Coal
7. Oil
8. Gas
9. Cost Per 1000 KWH Sold:
10. Coal
11. Oil
12. Gas
13. Wages and Salaries - Charged Expense:
14. Per average employee
15. Depreciation Expense:
16. Per \$100 of average gross plant in service

Louisville Gas & Electric Company

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Line No.	Item (a)	12 Months Ended											
		5th		4th		3rd		2nd		1st		Test Year	
		Cost (a)	Inc. (b)	Cost (c)	Inc. (d)	Cost (e)	Inc. (f)	Cost (g)	Inc. (h)	Cost (i)	Inc. (j)	Cost (k)	Inc. (l)

- 17. Purchased Power:
 - 18. Per 1000 KWH purchased
- 19. Rents:
 - 20. Per \$100 of average gross plant in service
- 21. Property Taxes:
 - 22. Per \$100 of average gross (net) plant in service
- 23. Payroll Taxes:
 - 24. Per average number of employees whose salary is charged to expense
 - 25. Per average salary of employees whole salary is charged to expense
 - 26. Per 1000 KWH sold
- 27. Interest Expense:
 - 28. Per \$100 of average debt outstanding
 - 29. Per \$100 of average plant investment
 - 30. Per \$100 KWH sold

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD
For the Calendar Year 1975 Through 1980 and the 12 Months Ended April 30, 1981

Account Number	Title of Accounts (a)	12 Month Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	

Intangible Plant
Organization

Steam Production Plant

310 Land and land rights
311 Structures and improvements
312 Boiler plant equipment
314 Turbogenerator units
315 Accessory electric equipment
316 Miscellaneous power plant equipment
106 Completed construction - not classified
Total steam production plant

Hydraulic Production Plant

330 Land and land rights
331 Structures and improvements
332 Reservoirs, dams and waterways
333 Water wheels turbines and generators
334 Accessory electric equipment
335 Miscellaneous power plant equipment
336 Roads, railroads and bridges
106 Completed construction - not classified
Total hydraulic production plant

Account
per

Title of Accounts
(a)

12 Month Ended					
Calendar Years Prior to Test Year					Test
<u>5th</u>	<u>4th</u>	<u>3rd</u>	<u>2nd</u>	<u>1st</u>	<u>Year</u>
(b)	(c)	(d)	(e)	(f)	(g)

Other Production Plant
 340 Land and land rights
 341 Structures and improvements
 342 Fuel holders, producers and accessories
 343 Prime movers
 344 Generators
 345 Accessory electric equipment
 346 Miscellaneous power plant equipment
 106 Completed construction - not classified
 Total other production plant
 Total production plant

Transmission Plant
 350 Land and land rights
 352 Structures and improvements
 353 Station equipment
 354 Towers and fixtures
 355 Poles and fixtures
 356 Overhead conductors and devices
 357 Underground conduit
 358 Underground conductors and devices
 359 Roads and trails
 106 Completed construction - not classified
 Total transmission plant

Distribution Plant
 360 Land and land rights
 361 Structures and improvements
 362 Station equipment
 364 Poles, towers and fixtures
 365 Overhead conductors and devices
 366 Underground conduit
 367 Underground conductors and devices
 368 Line transformers
 369 Services
 Meters
 Installations on customers' premises
 Leased property on customers' premises
 Street lighting and signal systems
 Completed construction - not classified
 Total distribution plant

372

373
106

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					
	1000 KWH Sold					

Louisville Gas and Electric Company

Case No. 8284

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Sheet 1 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCP

For the Calendar Years 1976 Through 1980 and the 12 Months Ended April 30, 1981

Accounts Number	Title of Accounts (a)	12 Months Ended						Test Year (g)
		Calendar Years Prior to Test Year					Test Year (g)	
		5th	4th	3rd	2nd	1st		
		(b)	(c)	(d)	(e)	(f)		
1. INTANGIBLE PLANT								
301	Organization							
302	Franchises and consents							
303	Miscellaneous Intangible Plant							
	Total Intangible Plant							
2. PRODUCTION PLANT								
Natural Gas Production and Gathering Plant								
325.1	Producing lands							
325.2	Producing leaseholds							
325.3	Gas rights							
325.4	Rights-of-way							
325.5	Other land and land rights							
326	Gas well structures							
327	Field compressor station structures							
328	Field meas. and reg. sta. structures							
329	Other structures							
330	Producing gas wells-well construction							
331	Producing gas wells-well equipment							
332	Field lines							
333	Field compressor station equipment							
334	Field meas. and reg. sta. equipment							
335	Drilling and cleaning equipment							
336	Purification equipment							
337	Other equipment							
338	Unsuccessful Exploration & Devel. Costs							
106	Completed Construction - not classified							
	Total Production and Gathering Plant							
	Total Natural Gas Production Plant							

Louisville Gas and Electric Company

Case No. 8284

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Months Ended April 30, 1981

Accounts Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years Prior to Test Year	5th (b)	4th (c)	3rd (d)	2nd (e)	

3. MANUFACTURED GAS PRODUCTION PLANT

- 304 Land and Land Rights
- 305 Structures and Improvements
- 311 Liquefied Petroleum Gas Equipment
- 106 Completed Construction - not classified
- Total Manufactured Gas Production Plant
- Total Production Plant

4. NATURAL GAS STORAGE AND PROCESSING PLANT

- 350.1 Underground Storage Plant
- 350.2 Land
- 351 Rights-of-way
- 352 Structures and improvements
- 352 Wells
- 352.1 Storage leaseholds and rights
- 352.2 Reservoirs
- 352.3 Non-recoverable natural gas
- 353 Lines
- 354 Compressor station equipment
- 355 Measuring and reg. equipment
- 356 Purification equipment
- 357 Other equipment
- 106 Completed Construction - not classified
- Total Underground Storage Plant

5. TRANSMISSION PLANT

- 365.1 Land and land rights
- 365.2 Rights-of-way
- 366 Structures and improvements

Louisville Gas & Electric Company
Case No. 8284

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 76 Through 19 80 and the 12 Months Ended April 30, 1981

Accounts Number	Title of Accounts (a)	12 Months Ended						Test Year (g)
		Calendar Years Prior to Test Year						
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)		
367	Mains							
368	Compressor station equipment							
369	Measuring and reg. sta. equipment							
370	Communication equipment							
371	Other equipment							
106	Completed construction - not classified							
	Total Transmission Plant							
	6. DISTRIBUTION PLANT							
374	Land and land rights							
375	Structures and improvements							
376	Mains							
377	Compressor station equipment							
378	Meas. and reg. sta. equip.--General							
379	Meas. and reg. sta. equip.--City gate							
380	Services							
381	Meters							
382	Meter installations							
383	House regulators							
384	House reg. installations							
385	Industrial meas. and reg. sta. equipment							
386	Other prop. on customers' premises							
387	Other equipment							
106	Completed construction - not classified							
	Total Distribution Plant							
	7. GENERAL PLANT							
389	Land and land rights							
390	Structures and improvements							

Louisville Gas and Electric Company

Case No. 8284

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Sheet 4 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1976 Through 1980 and the 12 Months Ended April 30, 1981

Accounts Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
391	Office furniture and equipment						
392	Transportation equipment						
393	Stores equipment						
394	Tools, shop and garage equipment						
395	Laboratory equipment						
396	Power operated equipment						
397	Communications equipment						
398	Miscellaneous equipment						
	Subtotal						
399	Other tangible property						
106	Completed Construction - not classified						
	Total general plant						
	Total (Accounts 101 and 106)						
	Total Gas Plant in service						

Louisville Gas and Electric Company

Case No. 8284

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended April 30, 1981

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
301	<u>Intangible Plant</u> Organization					
	<u>Steam Production Plant</u> Land and land rights					
310	Structures and improvements					
311	Boiler plant equipment					
312	Turbogenerator units					
314	Accessory electric equipment					
315	Miscellaneous power plant equipment					
316	Completed construction - not classified					
106	Total steam production plant					
	<u>Hydraulic Production Plant</u> Land and land rights					
330	Structures and improvements					
331	Reservoirs, dams and waterways					
332	Water wheels turbines and generators					
333	Accessory electric equipment					
334	Miscellaneous power plant equipment					
335	Roads, railroads and bridges					
336	Completed construction - not classified					
106	Total hydraulic production plant					

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>Other Production Plant</u>					
340	Land and land rights					
341	Structures and improvements					
342	Fuel holders, producers and accessories					
343	Prime movers					
344	Generators					
345	Accessory electric equipment					
346	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total other Production plant					
	Total production plant					
	<u>Transmission Plant</u>					
350	Land and land rights					
352	Structures and improvements					
353	Station equipment					
354	Towers and fixtures					
355	Poles and fixtures					
356	Overhead conductors and devices					
357	Underground conduit					
358	Underground conductors and devices					
359	Roads and trails					
106	Completed construction - not classified					
	Total transmission plant					
	<u>Distribution Plant</u>					
360	Land and land rights					
361	Structures and improvements					
362	Station equipment					
364	Poles, towers and fixtures					
365	Overhead conductors and devices					
366	Underground conduit					
367	Underground conductors and devices					
368	Line transformers					
369	Services					
370	Meters					
371	Installations on customers' premises					
372	Leased property on customers' premises					
373	Street lighting and signal systems					
106	Completed construction - not classified					
	Total distribution plant					

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction -- not classified					
	Total general plant					
100.1	Total electric plant in service					
	1000 KWH Sold					

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended April 30, 1981

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
1. INTANGIBLE PLANT						
301	Organization					
302	Franchises and consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
2. PRODUCTION PLANT						
	Natural Gas Production and Gathering Plant					
325.1	Producing lands					
325.2	Producing leaseholds					
325.3	Gas rights					
325.4	Rights-of-way					
325.5	Other land and land rights					
326	Gas well structures					
327	Field compressor station structures					
328	Field meas. and reg. sta. structures					
329	Other structures					
330	Producing gas wells-well construction					
331	Producing gas wells-well equipment					
332	Field lines					
333	Field compressor station equipment					
334	Field meas. and reg. sta. equipment					
335	Drilling and cleaning equipment					
336	Purification equipment					
337	Other equipment					
338	Unsuccessful Exploration & Devel. Costs					
106	Completed Construction - not classified					
	Total Production and Gathering Plant					
	Total Natural Gas Production Plant					

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended April 30, 1981

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
3. MANUFACTURED GAS PRODUCTION PLANT						
304	Land and Land Rights					
305	Structures and Improvements					
311	Liquidified Petroleum Gas Equipment					
106	Completed Construction - not classified					
	Total Manufactured Gas Production Plant					
	Total Production Plant					
4. NATURAL GAS STORAGE AND PROCESSING PLANT						
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-way					
351	Structures and Improvements					
352	Wells					
352.1	Storage leaseholds and rights					
352.2	Reservoirs					
352.3	Non-recoverable natural gas					
353	Lines					
354	Compressor station equipment					
355	Measuring and reg. equipment					
356	Purification equipment					
357	Other equipment					
106	Completed Construction - not classified					
	Total Underground Storage Plant					
5. TRANSMISSION PLANT						
365.1	Land and Land rights					
365.2	Rights-of-way					
366	Structures and Improvements					

Louisville Gas and Electric Company
Case No. 8284

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended April 30, 1981

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
367	Mains					
368	Compressor station equipment					
369	Measuring and reg. sta. equipment					
370	Communication equipment					
371	Other equipment					
106	Completed construction - not classified					
	Total Transmission Plant					
6. DISTRIBUTION PLANT						
374	Land and land rights					
375	Structures and improvements					
376	Mains					
377	Compressor station equipment					
378	Meas. and reg. sta. equip. -- General					
379	Meas. and reg. sta. equip. -- City gate					
380	Services					
381	Meters					
382	Meter installations					
383	House regulators					
384	House reg. installations					
385	Industrial meas. and reg. sta. equipment					
386	Other prop. on customers' premises					
387	Other equipment					
106	Completed construction - not classified					
	Total Distribution Plant					
7. GENERAL PLANT						
389	Land and land rights					
390	Structures and improvements					

Louisville Gas and Electric Company

Case No. 8284

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended April 30, 1981

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communications equipment					
398	Miscellaneous equipment					
	Subtotal					
399	Other tangible property					
106	Completed Construction - not classified					
	Total general plant					
	Total (Accounts 101 and 106)					
	Total Gas Plant in service					

Louisville Gas and Electric Company
Case No. 8284

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended April 30, 1981

(000's)

<u>Line No.</u>	<u>Item</u> (a)	<u>Sales or Promotional Advertising</u> (b)	<u>Institutional Advertising</u> (c)	<u>Conservation Advertising</u> (d)	<u>Rate Case</u> (e)	<u>Other</u> (f)	<u>Total</u> (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						

Louisville Gas and Electric Company

Case Number 8284

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended April 30, 1981

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky	

Louisville Gas and Electric Company

Case Number 8284

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended April 30, 1981

(000's)

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Amount</u> <u>(b)</u>
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Louisville Gas and Electric Company

Case No. 8284

Professional Service Expenses

For the Twelve Months Ended April 30, 1981

<u>Line No.</u>	<u>Item</u>	<u>Rate Case</u>	<u>Annual Audit</u>	<u>Other</u>	<u>Total</u>
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Louisville Gas and Electric Company
Case Number 8284

AVERAGE RATES OF RETURN

12 Months Ended April 30, 1981

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Electric Department</u> (b)	<u>Gas Department</u> (c)	<u>Total Company</u> (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original Cost Common Equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

Louisville Gas and Electric Company
Case Number 8284

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE

Calendar Years	Production		Transmission		Distribution		Customer Accounts		Sales		Administrative and General		Construction		Total	
	Prior to Test Year (A)	$\frac{\text{No.} (B)}{\text{Hrs.} (C)}$	$\frac{\text{No.} (E)}{\text{Hrs.} (F)}$	$\frac{\text{No.} (H)}{\text{Hrs.} (I)}$	$\frac{\text{No.} (K)}{\text{Hrs.} (L)}$	$\frac{\text{No.} (N)}{\text{Hrs.} (O)}$	$\frac{\text{No.} (Q)}{\text{Hrs.} (R)}$	$\frac{\text{No.} (S)}{\text{Hrs.} (T)}$	$\frac{\text{No.} (U)}{\text{Hrs.} (V)}$	$\frac{\text{No.} (W)}{\text{Hrs.} (X)}$	$\frac{\text{No.} (Y)}{\text{Hrs.} (Z)}$					
5th Year																
% Change																
4th Year																
% Change																
3rd Year																
% Change																
2nd Year																
% Change																
1st Year																
% Change																
Test Year																
% Change																

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
 (2) Show percent increase (decrease) of each year over the prior year on lines designated above "% Change."
 (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.