

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES )  
COMPANY, INC. FOR AN ADJUSTMENT ) CASE NO. 2008-00251  
OF BASE RATES )

FIRST DATA REQUEST OF COMMISSION STAFF  
TO KENTUCKY UTILITIES COMPANY

Kentucky Utilities Company (“KU”), pursuant to 807 KAR 5:001, is to file with the Commission the original and 10 copies of the following information, with a copy to all parties of record. The information requested herein is due on or before either 14 days after the initial submission of the rate application or 28 days after the date of this Data Request, whichever is later. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person’s knowledge, information, and belief formed after a reasonable inquiry.

KU shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though correct when

made, is now incorrect in any material respect. For any request to which KU fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test year in KU's last rate case.

2. Provide the current organization chart, showing the relationship between KU and its parent company E.ON AG ("E.ON"). Include the intermediate entities between E.ON and KU, as well as the relative positions of all E.ON entities and affiliates with which KU routinely has business transactions.

3. Provide the capital structure at the end of each of the periods shown in Format 3.

4. Provide the following:
  - a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year together with the related information as shown in Format 4a. Provide a separate schedule for each time period. Report in Column (k) of Format 4a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 4a, Schedule 2.

b. An analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 4b.

5. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year as shown in Format 5. Provide a separate schedule for each time period. Report in Column (h) for Format 5, Schedule 2, the actual dollar amount of preferred stock cost accrued or paid during the test year. Compute the actual and annualized preferred stock rate and report the results in Column (g) of Format 5, Schedule 1.

6. Provide the following:

a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Format 6a.

b. The common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 6b.

c. The market prices for common stock for each month during the most recent 5-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.

7. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 7.

8. Provide the following:

a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.

b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, kWh charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.

d. A reconciliation of the Fuel Adjustment Clause revenue and expenses for the test year.

9. Provide the following information concerning fuel purchases:

a. A schedule showing by month the dollar amount of fuel purchases from affiliated and non-affiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchases 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 3 years preceding the test year. Include all workpapers used to determine the response. Also include a detailed explanation of the factors considered in determining what constitutes an average day's supply of coal.

10. Provide the 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 of fuel.

Also provide the actual amounts of each type of fuel used, the numbers of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

11. Provide the purchased power costs for the test year. 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 and explain the estimates in detail.

12. Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:

a. A Kentucky jurisdictional electric operations income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.

b. A total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.

13. Provide the following:

a. 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. Provide this information on a Kentucky jurisdictional electric operations basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

b. 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. Provide this information on a total company basis. Only one

copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

14. Provide the balance in each current asset and each current liability account and subaccount included in KU's chart of accounts by months for the test year. In addition, 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. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

15. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

16. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky jurisdictional operations:

- a. Plant in service (Account No. 101).
- b. Plant purchased or sold (Account No. 102).
- c. Property held for future use (Account No. 105).
- d. Construction work in progress (Account No. 107).
- e. Completed construction not classified (Account No. 106).
- f. Depreciation reserve (Account No. 108).

- g. Plant acquisition adjustment (Account No. 114).
- h. Amortization of utility plant acquisition adjustment (Account No. 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 13(n) 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 prepayments by major category or subaccount.
- r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)

17. Provide 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 and Kentucky jurisdictional operations.

18. Provide the following information for each item of electric property or plant 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.

19. Provide 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 included in KU's chart of accounts as shown in Format 16.

20. Provide the journal entries relating to the purchase of electric utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since KU's inception. Also, provide 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.

21. Provide separate schedules showing a comparison of the balance in the total company and Kentucky jurisdictional 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 KU'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 16.



22. Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how the changes were determined.

23. Provide the following:

a. A schedule showing a comparison of the balance in the total company and Kentucky jurisdictional 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 KU's chart of accounts. See Format 16.

b. A schedule, in comparative form, showing the total company and Kentucky jurisdictional operating expense account balance for the test year and each of the 5 calendar years preceding the test year by account or subaccount. Show the percentage of increase or decrease of each year over the prior year.

c. A schedule of total company and Kentucky jurisdictional salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 20c. Show for each time period the amount of overtime pay.

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 3 preceding calendar years.

24. Provide the following payroll information for each employee classification or category:

a. The actual regular hours worked during the test year.

b. The actual overtime hours worked during the test year.

c. The test-year-end wage rate for each employee classification or category and the date of the last increase.

d. A calculation of the percent of increase granted during the test year.

25. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

26. Provide the following tax data for the test year for total company:

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) The information in Item 23(a)(1-4) for state income taxes.

(7) A reconciliation of book to taxable income as shown in Format 23(a)(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) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky other operating taxes as shown in Format 23b.

27. Provide a schedule of total company operations net income, per 1,000 kWh sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 24.

28. Provide the comparative operating statistics for total company electric operations as shown in Format 25.

29. Provide a statement of the electric plant in service, per company books, for the test year. This data should be presented as shown in Format 26.

30. Provide the following information for the total company electric operations. 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 year for advertising expenditures. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other

expense accounts, as shown in Format 27a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Format 27b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27b.

c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as show in Format 27c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27c.

31. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 28, and all workpapers supporting the analysis. At a minimum, the workpapers 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 services provided.

32. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. Show the amount of the expenditure, the recipient of the contribution, and the specific account charged. If amounts are allocated, show a calculation of the factor used to

allocate each amount. Detailed analysis is not required for amounts of less than \$100, provided the items are grouped by classes.

33. Describe KU's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

34. Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding KU's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture.
- b. Date of initial investment.
- c. Amount and type of investment made for each of the 2 years included in this response.
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.
- e. A separate schedule of all dividends or income of any type received by KU from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports.
- f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with KU, and the compensation received from KU.

35. Provide the following information with regard to uncollectible accounts for the test year and 3 preceding calendar years (taxable year acceptable) for the Kentucky jurisdictional electric operations:

- 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.

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

37. Provide a listing of all non-utility property, related property taxes, and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

38. Provide the rates of return in Format 35.

39. Provide employee data in Format 36.

40. Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

41. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Explain each component entering into the calculation of this rate.

42. Provide the following information concerning KU and its affiliated Service Corporation:

a. A schedule detailing the costs directly charged to and costs allocated by KU to the Service Corporation. Indicate the KU accounts where these costs were originally recorded and whether the costs were associated with Kentucky jurisdictional electric operations only, other jurisdictional electric operations only, or total company electric operations. For costs that are allocated, include a description of the allocation factors utilized.

b. A schedule detailing the costs directly charged to and costs allocated by the Service Corporation to KU. Indicate the KU accounts where these costs were recorded and whether the costs were associated with Kentucky jurisdictional electric operations only, other jurisdictional electric operations only, or total company electric operations. For costs that are allocated, include a description of the allocation factors utilized.

43. Provide any information, when known, that would have a material effect on net operating income, rate base, or cost of capital that has occurred after the test year but was not incorporated in the filed testimony and exhibits.

44. Provide detailed monthly income statements for each month after the test year, including the month in which the hearing ends, as they become available.

45. List all present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

46. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and 2 preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each

executive officer, and to whom each executive officer reports. Also, for employees promoted to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

47. Provide an analysis of KU's expenses for research and development activities for the test year and the 3 preceding calendar years. For the test year, include the following:

a. Basis of fees paid to research organizations and KU'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 preceding calendar year.

d. Total expenditures of each organization, including the basic nature of costs incurred by the organization.

e. Details of the expected benefits to the company.

48. Provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the 3 calendar years preceding the test year, the test year, and for each month of the test year.

49. Provide all current labor contracts and the most recent contracts previously in effect.

50. Provide a detailed analysis of all benefits provided to the employees of KU. For each benefit include:

a. The number of employees covered at test-year end.



- b. The test-year actual cost.
- c. The amount of test-year actual costs capitalized and expensed.
- d. The average annual cost per employee.

51. Provide a list of generation units completed or under construction during the test year. This list should include the capacity, actual cost at test-year end and/or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.

52. Provide an annualization of the operation of any generating units declared commercial during the test year using KU's estimate of the annual cost of operation of these units.

53. Provide complete details of the financial reporting and rate-making treatment of KU's pension costs.

54. Provide complete details of KU's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that KU adopted SFAS No. 106.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the

level of SFAS No. 106 cost recorded by KU.

55. Provide complete details of KU's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that KU adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.

c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by KU.

56. Provide complete details of KU's financial reporting and rate-making treatment of SFAS No. 143, including:

a. The date that KU adopted SFAS No. 143.

b. All accounting entries made at the date of adoption.

c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by KU.

d. A schedule comparing the depreciation rates utilized by KU prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

57. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

(1) Accounting;

(2) Engineering;

(3) Legal;

(4) Consultants; and

(5) Other Expenses (identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the

expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

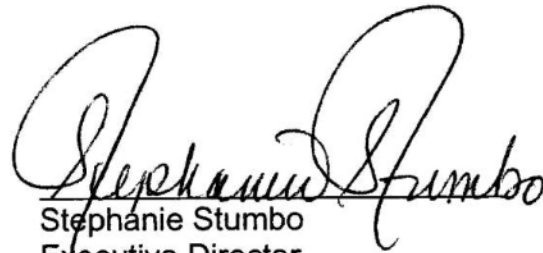
58. Provide a copy of KU's most recent depreciation study. If no such study exists, provide a copy of KU's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each, the methodology that supports the schedule, and the date the schedule was last updated.

59. Describe the status of any outstanding recommendations relating to Kentucky jurisdictional electric operations contained in KU's management audits. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.

60. Concerning KU's demand side management ("DSM") programs:

a. Describe the status of the DSM programs during the test year and as of test-year end.

b. Identify the revenues and expenses associated with KU's DSM programs during the test year. Include the account number used to record revenue and expense transactions for the DSM programs.



Stephanie Stumbo  
Executive Director  
Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

DATED July 16, 2008

cc: All Parties

Kentucky Utilities Company  
Case No. 2008-00251

Comparative Capital Structures (Excluding JDIC)  
For the Periods as Shown  
"000 Omitted"

Line No.	Type of Capital	10 <sup>th</sup> Year		9 <sup>th</sup> Year		8 <sup>th</sup> Year		7 <sup>th</sup> Year		6 <sup>th</sup> Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt										
2.	Short-Term Debt										
3.	Preferred & Preference Stock										
4.	Common Equity										
5.	Other (Itemize by type)										
6.	Total Capitalization										

Line No.	Type of Capital	4 <sup>th</sup> Year		3 <sup>rd</sup> Year		2 <sup>nd</sup> Year		1 <sup>st</sup> Year		Test Year		Latest Av Quart
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount
1.	Long-Term Debt											
2.	Short-Term Debt											
3.	Preferred & Preference Stock											
4.	Common Equity											
5.	Other (Itemize by type)											
6.	Total Capitalization											

Instructions: 1. Provide a calculation of the average test year data as shown in Format 3, Schedule 2.  
2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

Kentucky Utilities Company

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Calculation of Average Test Year Capital Structure  
 12 Months Ended \_\_\_\_\_  
 "000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)
1.	Balance Beginning of Test Year					
2.	1 <sup>st</sup> Month					
3.	2 <sup>nd</sup> Month					
4.	3 <sup>rd</sup> Month					
5.	4 <sup>th</sup> Month					
6.	5 <sup>th</sup> Month					
7.	6 <sup>th</sup> Month					
8.	7 <sup>th</sup> Month					
9.	8 <sup>th</sup> Month					
10.	9 <sup>th</sup> Month					
11.	10 <sup>th</sup> Month					
12.	11 <sup>th</sup> Month					
13.	12 <sup>th</sup> Month					
14.	Total (L1 through L13)					
15.	Average Balance (L14 / 13)					
16.	Average Capitalization Ratios					
17.	End-of-period Capitalization Ratios					

- Instructions:
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 class of stock.

Kentucky Utilities Company

Case No. 2008-00251

Schedule of Outstanding Long-Term Debt  
For the Year Ended December 31, \_\_\_\_\_

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate <sup>(1)</sup> (e)	Cost Rate at Issue <sup>(2)</sup> (f)	Cost Rate at Maturity <sup>(3)</sup> (g)	Bond Rating at Time of Issue <sup>(4)</sup> (h)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) / Total Col. (d)]</p>								

<sup>(1)</sup> Nominal Rate

<sup>(2)</sup> Nominal Rate plus Discount or Premium Amortization

<sup>(3)</sup> Nominal Rate plus Discount or Premium Amortization and Issuance Cost

<sup>(4)</sup> Standard and Poor's, Moody, etc.

Kentucky Utilities Company

Case No. 2008-00251

Schedule of Outstanding Long-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate <sup>(1)</sup> (e)	Cost Rate at Issue <sup>(2)</sup> (f)	Cost Rate at Maturity <sup>(3)</sup> (g)	Bond Rating at Time of Issue <sup>(4)</sup> (h)	Type of Obligation (i)
Total Long-Term Debt and Annualized Cost									
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]									
Actual Test Year Cost Rate [Total Col. (k) / Total Reported in col. (c), Line 15 of Format 3, Schedule 2]									

<sup>(1)</sup> Nominal Rate

<sup>(2)</sup> Nominal Rate plus Discount or Premium Amortization

<sup>(3)</sup> Nominal Rate plus Discount or Premium Amortization and Issuance Cost

<sup>(4)</sup> Standard and Poor's, Moody, etc.

<sup>(5)</sup> Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost



Kentucky Utilities Company

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Schedule of Short-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)
Total Short-Term Debt						
Annualized Cost Rate [Total Col. (g) / Total Col. (d)]						
Actual Interest Paid or Accrued on Short-Term Debt						
During the Test Year [Report in Col. (g) of this Schedule]						
Average Short-Term Debt – Format 3, Schedule 2,						
Line 15 Col. (d) [Report in Col. (g) of this Schedule]						
Test-Year Interest Cost Rate						
[Actual Interest / Average Short-Term Debt]						
[Report in Col. (f) of this Schedule]						

Note: In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

Kentucky Utilities Company

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Schedule of Outstanding Shares of Preferred Stock  
For the Year Ended December 31, \_\_\_\_\_

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (g)
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) / Total Cost Col. (d)]</p>							

Note: If the applicant has issued no preferred stock, this schedule may be omitted.

Kentucky Utilities Company

Case No. 2008-00251

Schedule of Outstanding Shares of Preferred Stock  
For the Test Year Ended \_\_\_\_\_

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)	Ac Y
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) / Total Cost Col. (d)]</p> <p>Actual Test Year Cost Rate [Total Col. (h) / Total Reported in Col. (e), Line 15 of Format 3, Schedule 2]</p>								

Note: If the applicant has issued no preferred stock, this schedule may be omitted.

Kentucky Utilities Company

Case No. 2008-00251

Schedule of Common Stock Issue  
 For the 10-Year Period Ended \_\_\_\_\_

Date of			Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share at Date of Issue	Selling Expense Percent Gross Amount
Issue	Announcement	Registration					

Note: If the applicant is a member of an affiliate group, provide in a separate schedule the above for the parent company.

Kentucky Utilities Company  
Case No. 2008-00251  
Quarterly and Annual Common Stock Information  
For the Periods as Shown

Period Equity	Average No. of Shares Outstanding (000)	Book Value (\$)	Earnings per Share (\$)	Dividend Rate per Share (\$)	Return on Average Common (%)
5 <sup>th</sup> Calendar Year:					
1 <sup>st</sup> Quarter					
2 <sup>nd</sup> Quarter					
3 <sup>rd</sup> Quarter					
4 <sup>th</sup> Quarter					
Annual					
4 <sup>th</sup> Calendar Year:					
1 <sup>st</sup> Quarter					
2 <sup>nd</sup> Quarter					
3 <sup>rd</sup> Quarter					
4 <sup>th</sup> Quarter					
Annual					
3 <sup>rd</sup> Calendar Year:					
1 <sup>st</sup> Quarter					
2 <sup>nd</sup> Quarter					
3 <sup>rd</sup> Quarter					
4 <sup>th</sup> Quarter					
Annual					
2 <sup>nd</sup> Calendar Year:					
1 <sup>st</sup> Quarter					
2 <sup>nd</sup> Quarter					
3 <sup>rd</sup> Quarter					
4 <sup>th</sup> Quarter					
Annual					
1 <sup>st</sup> Calendar Year:					
1 <sup>st</sup> Quarter					
2 <sup>nd</sup> Quarter					
3 <sup>rd</sup> Quarter					
4 <sup>th</sup> Quarter					
Annual					
Latest					

Kentucky Utilities Company

Case No. 2008-00251

Computation of Fixed Charge Coverage Ratios  
For the Periods as Shown

Line No.	Item	10 <sup>th</sup> Calendar Year		9 <sup>th</sup> Calendar Year		8 <sup>th</sup> Calendar Year		7 <sup>th</sup> Calendar Year		6 <sup>th</sup> Calendar Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1.	Net Income										
2.	Additions (Itemize):										
3.	Total Additions										
4.	Deductions (Itemize):										
5.	Total Deductions										
6.	Income Available for Fixed Charge Coverage										
7.	Fixed Charges										
8.	Fixed Charge Coverage Ratio										

Line No.	Item	4 <sup>th</sup> Calendar Year		3 <sup>rd</sup> Calendar Year		2 <sup>nd</sup> Calendar Year		1 <sup>st</sup> Calendar Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1.	Net Income								
2.	Additions (Itemize):								
3.	Total Additions								
4.	Deductions (Itemize):								
5.	Total Deductions								
6.	Income Available for Fixed Charge Coverage								
7.	Fixed Charges								
8.	Fixed Charge Coverage Ratio								

Kentucky Utilities Company				
Case No. 2008-00251				
Summary of Customer Deposits – Test Year				
Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			
2.	1 <sup>st</sup> Month			
3.	2 <sup>nd</sup> Month			
4.	3 <sup>rd</sup> Month			
5.	4 <sup>th</sup> Month			
6.	5 <sup>th</sup> Month			
7.	6 <sup>th</sup> Month			
8.	7 <sup>th</sup> Month			
9.	8 <sup>th</sup> Month			
10.	9 <sup>th</sup> Month			
11.	10 <sup>th</sup> Month			
12.	11 <sup>th</sup> Month			
13.	12 <sup>th</sup> Month			
14.	Total (L1 through L13)			
15.	Average Balance (L14 / 13)			
16.	Amount of deposits received during test year			
17.	Amount of deposits refunded during test year			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Col. (d) / L18)			
20.	Interest paid during test year			

Kentucky Utilities Company

Case No. 2008-00251

Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title	1 <sup>st</sup> Month	2 <sup>nd</sup> Month	3 <sup>rd</sup> Month	4 <sup>th</sup> Month	5 <sup>th</sup> Month	6 <sup>th</sup> Month	7 <sup>th</sup> Month	8 <sup>th</sup> Month	9 <sup>th</sup> Month	10 <sup>th</sup> Month	11 <sup>th</sup> Month
Test Year											
Prior Year											
Increase											
(Decrease)											



Kentucky Utilities Company  
Case No. 2008-00251  
Analysis of Salaries and Wages  
For the Calendar Years \_\_\_\_\_ through \_\_\_\_\_ and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year											
		5 <sup>th</sup>		4 <sup>th</sup>		3 <sup>rd</sup>		2 <sup>nd</sup>		1 <sup>st</sup>			
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)		
1.	Wages charged to expense												
2.	Power Production Expense												
3.	Transmission Expense												
4.	Distribution Expense												
5.	Customer Accounts Expense												
6.	Sales Expense												
7.	Administrative and General Expenses:												
	(a) Administrative and General Salaries												
	(b) Office Supplies and Expense												
	(c) Administrative Expense transferred – credit												
	(d) Outside services employed												
	(e) Property insurance												
	(f) Injuries and damages												

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

Kentucky Utilities Company  
Case No. 2008-00251  
Analysis of Salaries and Wages  
For the Calendar Years \_\_\_\_\_ through \_\_\_\_\_ and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year									
		5 <sup>th</sup>		4 <sup>th</sup>		3 <sup>rd</sup>		2 <sup>nd</sup>		1 <sup>st</sup>	
		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 – credit										
	(k) Miscellaneous general expense										
	(l) Maintenance of general plant										
8.	Total Administrative and General Expenses – L7(a) through L7(l)										
9.	Total Salaries and Wages charged expense (L2 through L6 + L8)										
10.	Wages Capitalized										
11.	Total 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).

Kentucky Utilities Company Case No. 2008-00251 Reconciliation of Book Net Income and Federal Taxable Income 12 Months Ended _____					
Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books				
2.	Add income taxes:				
3.	Federal income tax – current				
4.	Federal income tax – deferred depreciation				
5.	Federal income tax – deferred other				
6.	Investment tax credit adjustment				
7.	Federal income taxes charged to other income and deductions				
8.	State income taxes				
9.	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				

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.  
 (2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.  
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Kentucky Utilities Company Case No. 2008-00251 Reconciliation of Book Net Income and State Taxable Income 12 Months Ended					
Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books				
2.	Add income taxes:				
3.	Federal income tax – current				
4.	Federal income tax – deferred depreciation				
5.	Federal income tax – deferred other				
6.	Investment tax credit adjustment				
7.	Federal income taxes charged to other income and deductions				
8.	State income taxes				
9.	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				

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.  
(2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.  
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Kentucky Utilities Company						
Case No. 2008-00251						
Analysis of Other Operating Taxes						
12 Months Ended _____						
"000 Omitted"						
Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts <sup>(1)</sup> (d)	Amounts 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 Retail [L1(a) through L1(e)]					
3.	Other jurisdictions					
	Total per books (L2 and L3)					

<sup>(1)</sup> Explain items in this Column.

Kentucky Utilities Company  
 Case No. 2008-00251  
 Net Income per 1,000 kWh Sold  
 For the Calendar Years \_\_\_\_\_ through \_\_\_\_\_  
 And for the Test Year  
 "000 Omitted"

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year (e)
		3 <sup>rd</sup> (b)	2 <sup>nd</sup> (c)	1 <sup>st</sup> (d)	
1.	<u>Operating Income</u>				
2.	Operating Revenues				
3.	<u>Operating Income Deductions</u>				
4.	Operating 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 (L5 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				

Kentucky Utilities Company  
 Case No. 2008-00251  
 Net Income per 1,000 kWh Sold  
 For the Calendar Years \_\_\_\_\_ through \_\_\_\_\_  
 And for the Test Year  
 "000 Omitted"

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year (e)
		3 <sup>rd</sup> (b)	2 <sup>nd</sup> (c)	1 <sup>st</sup> (d)	
22.	<u>Other Income and Deductions</u>				
23.	Other Income:				
24.	Allowance for Funds Used During Construction				
25.	Miscellaneous Nonoperating Income				
26.	Total Other Income				
27.	Other Income Deductions:				
28.	Miscellaneous Income Deductions				
29.	Taxes Applicable to Other Income and Deductions:				
30.	Income Taxes and Investment Tax Credits				
31.	Taxes Other Than Income Taxes				
32.	Total Taxes on Other Income and Deductions				
33.	Net Other Income and Deductions				
34.	<u>Interest Charges</u>				
35.	Interest on Long-Term Debt				
36.	Amortization of Debt Expense				
37.	Other Interest Expense				
38.	Total Interest Charges				
39.	Net Income				
40.	1,000 kWh Sold				

Kentucky Utilities Company  
Case No. 2008-00251  
Comparative Operating Statistics – Electric Operations  
For the Calendar Years \_\_\_\_\_ through \_\_\_\_\_  
And the Test Year  
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year					
		3 <sup>rd</sup> Year		2 <sup>nd</sup> Year		1 <sup>st</sup> Year	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
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 1,000 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						



Kentucky Utilities Company  
Case No. 2008-00251  
Comparative Operating Statistics – Electric Operations  
For the Calendar Years \_\_\_\_\_ through \_\_\_\_\_  
And the Test Year  
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year					
		3 <sup>rd</sup> Year		2 <sup>nd</sup> Year		1 <sup>st</sup> Year	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
17.	Purchased Power:						
18.	Per 1,000 kWh Purchased						
19.	Rents:						
20.	Per \$100 of Average Gross Plant in Service						
21.	Property Taxes:						
22.	Per Average \$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 Employee whose Salary is Charged to Expense						
26.	Per 1,000 kWh Sold						
27.	Interest Expense:						
28.	Per \$100 of Average Debt Outstanding						
29.	Per \$100 of Average Plant Investment						
30.	Per \$100 kWh Sold						

Kentucky Utilities Company Case No. 2008-00251 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
	<u>Intangible Plant</u>					
301	Organization					
302	<b>Franchises and Consents</b>					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
	<u>Production Plant:</u>					
	<u>Steam Production</u>					
310	Land and Land Rights					
311	Structures and Improvements					
312	Boiler Plant Equipment					
313	Engines and Engine-driven Generators					
314	Turbogenerator Units					
315	Accessory Electric Equipment					
316	Miscellaneous Power Plant Equipment					
106	Completed Construction Not Classified					
	Total Steam Production					
	<u>Hydraulic Production</u>					
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					

Kentucky Utilities Company Case No. 2008-00251 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
106	Completed Construction Not Classified					
	Total Hydraulic Production					
	<u>Other Production</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					
	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					

Kentucky Utilities Company Case No. 2008-00251 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
	Total Transmission Plant					
	<u>Distribution Plant</u>					
360	Land and Land Rights					
361	Structures and Improvements					
362	Station Equipment					
363	Storage Battery 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>General Plant</u>					
389	Land and Land Rights					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					

Kentucky Utilities Company Case No. 2008-00251 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retire-ments	Transfers	Ending Balance
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					
	Total Electric Plant in Service					

Kentucky Utilities Company							
Case No. 2008-00251							
Analysis of Advertising Expenses (Including Account No. 913) For the Test Year							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Kentucky Jurisdictional						

Note: Specify the purpose of the expenditures and the expected benefit to be derived.

Kentucky Utilities Company		
Case No. 2008-00251		
Analysis of Account No. 930 – Miscellaneous General Expenses For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Service 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 Jurisdictional	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Format.

Kentucky Utilities Company		
Case No. 2008-00251		
Analysis of Account No. 426 – Other Income Deductions For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Format.



Kentucky Utilities Company					
Case No. 2008-00251					
Analysis of Professional Services Expenses					
For the Test Year					
Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Note: Include detailed workpapers supporting this analysis.

Kentucky Utilities Company				
Case No. 2008-00251				
Average Rates of Return				
For the Calendar Years _____ through _____				
And the Test Year				
Line No.	Item (a)	Kentucky Jurisdiction (b)	Other Jurisdiction (c)	Total Company (d)
1.	Original Cost Net Investment:			
2.	5 <sup>th</sup> Year			
3.	4 <sup>th</sup> Year			
4.	3 <sup>rd</sup> Year			
5.	2 <sup>nd</sup> Year			
6.	1 <sup>st</sup> Year			
7.	Test Year			
8.	Original Cost Common Equity:			
9.	5 <sup>th</sup> Year			
10.	4 <sup>th</sup> Year			
11.	3 <sup>rd</sup> Year			
12.	2 <sup>nd</sup> Year			
13.	1 <sup>st</sup> Year			
14.	Test Year			

Note: Include detailed workpapers supporting these calculations.

Kentucky Utilities Company  
Case No. 2008-00251

Electric Operations  
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to Test Year and Test Year (a)	Power Production			Transmission			Distribution			Customer Accounts		
	No. (b)	Hours (c)	Wages (d)	No. (e)	Hours (f)	Wages (g)	No. (h)	Hours (i)	Wages (j)	No. (k)	Hours (l)	Wages (m)
5 <sup>th</sup> Year												
% Change												
4 <sup>th</sup> Year												
% Change												
3 <sup>rd</sup> Year												
% Change												
2 <sup>nd</sup> Year												
% Change												
1 <sup>st</sup> Year												
% Change												
Test Year												
% Change												

- Notes: (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 percentage increase (decrease) of each year over the prior year on lines designated as "% 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.

Kentucky Utilities Company  
Case No. 2008-00251

Electric Operations  
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to Test Year and Test Year (a)	Sales			Administrative and General			Construction			Total		
	No. (q)	Hours (r)	Wages (s)	No. (t)	Hours (u)	Wages (v)	No. (w)	Hours (x)	Wages (y)	No. (z)	Hours (aa)	Wages (bb)
5 <sup>th</sup> Year												
% Change												
4 <sup>th</sup> Year												
% Change												
3 <sup>rd</sup> Year												
% Change												
2 <sup>nd</sup> Year												
% Change												
1 <sup>st</sup> Year												
% Change												
Test Year												
% Change												

- Notes: (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 percentage increase (decrease) of each year over the prior year on lines designated as "% 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.