Acct. No	Account Description	Allocator	
RATE BASE			
Plant-in-Service			
	Intangible Plant		
301.00	ORGANIZATION	54	
302.00	FRANCHISE AND CONSENTS	54	
303.00	SOFTWARE	54	
	Sub-total		
	Production Plant		
	Steam Production Generation		$3,105,688,242
	Energy	1	74.5100%
	Demand	30	25.4900%
330	Hydro Baseload Generation		$24,836,524
	Energy	1	74.5100%
	Demand	30	25.4900%
340	Other Production Generation		$459,827,511
	Energy	1	74.5100%
	Demand	30	25.4900%
	Total Production Plant		
	Transmission Plant		
	KENTUCKY SYSTEM PROPERTY	51	
	VIRGINIA PROPERTY - 500 KV LINE	51	
	Total Transmission Plant		
	Distribution Plant		
360-362	TOTAL ACCTS 360-362	28	
364-365	OVERHEAD LINES		

	Primary		$456,565,009
	Customer	19	0.0000%
	Demand	28	100.0000%
	Secondary		$80,570,296
	Customer	18	0.0000%
	Demand	29	100.0000%
366-367	UNDERGROUND LINES		
	Primary		$120,139,922
	Customer	19	0.0000%
	Demand	28	100.0000%
	Secondary		$21,201,162
	Customer	18	0.0000%
	Demand	29	100.0000%
368	TRANSFORMERS - POWER POOL		$5,409,429
	Customer	18	46.1100%
	Demand	29	53.8900%
368	TRANSFORMERS - ALL OTHER		$267,984,931
	Customer	18	46.1100%
	Demand	29	53.8900%
369	SERVICES	27	
370	METERS	26	
371	CUSTOMER INSTALLATION	7	
373	STREET LIGHTING	7	
	Total Distribution Plant		
	General Plant		
	Total General Plant	54	
	TOTAL COMMON PLANT		
106	COMPLETED CONSTR NOT CLASSIFIED		
105	PLANT HELD FOR FUTURE USE	53	
	OTHER	53	
	Construction Work In Progress		
	CWIP Production	51	
	CWIP Transmission	52	
	CWIP Distribution Plant	53	
	CWIP General Plant	54	
	RWIP		
	Total CWIP		
	TOTAL PLANT-IN-SERVICE		

TOTAL UTILITY PLANT	
Accumulated Reserve for Depreciation	
Steam Production	79
Hydraulic Production	80
Other Production	81
Transmission - Kentucky System Property	52
Transmission - Virginia Property	52
Distribution	53
General Plant	54
Intangible Plant	54
TOTAL ACCUMULATED RESERVE FOR DEPRECIATION	
Net Utility Plant	
Rate Base Adjustments and Working Capital	
Working Capital Assets	
Cash Working Capital - Operation and Maintenance Expenses	67
Materials and Supplies	57
Prepayments	57
Sub-total	
Other Rate Base Items	
Deferred Debits	
Service Pension Cost	
Total Production Plant	51
Total Transmission Plant	52
Total Distribution Plant	53
Total General Plant	54
Sub-total	
Accumulated Deferred Investment Tax Credits	
Production	51
Transmission	
Transmission VA	
Distribution VA	
Distribution Plant KY, FERC & TN	
General	
Sub-total	
Less:	
Customer Advances	68
Asset Retirement Obligations	51
Sub-total	

Emission Allowance	
Emission Allowance	51
Sub-total	
TOTAL OTHER RATE BASE	
TOTAL RATE BASE	

6	7	8	9	10

Kentucky Utilities
Electric Cost of Service Study
(Rate Base)

Total System	Residential Rate RS	Gen. Service GSS	All Elec. Schools AES	Secondary PS	Primary PS
$38,707	$15,034	$4,614	$330	$5,948	$1,298
$55,919	$21,719	$6,665	$477	$8,593	$1,875
$52,331,978	$20,325,780	$6,237,639	$446,097	$8,041,550	$1,754,617
$52,426,604	$20,362,533	$6,248,918	$446,904	$8,056,090	$1,757,790
$2,314,048,309	$773,163,344	$244,002,054	$20,320,783	$397,198,649	$84,704,808
$791,639,933	$315,164,515	$95,657,154	$5,462,573	$124,080,721	$31,417,335
$18,505,694	$6,183,071	$1,951,311	$162,507	$3,176,440	$677,393
$6,330,830	$2,520,405	$764,981	$43,685	$992,287	$251,248
$342,617,478	$114,474,393	$36,126,890	$3,008,691	$58,809,144	$12,541,375
$117,210,033	$46,663,188	$14,162,977	$808,787	$18,371,364	$4,651,644
$3,590,352,277	$1,258,168,915	$392,665,366	$29,807,026	$602,628,605	$134,243,803
$528,497,002	$185,201,464	$57,800,030	$4,387,571	$88,706,452	$19,760,581
$7,504,808	$2,629,914	$820,777	$62,305	$1,259,657	$280,606
$536,001,810	$187,831,378	$58,620,807	$4,449,875	$89,966,109	$20,041,187
$146,452,780	$66,246,846	$20,310,035	$1,912,659	$22,427,370	$5,593,088

$0	$0	$0	$0	$0	$0
$456,565,009	$206,523,849	$63,316,320	$5,962,694	$69,917,091	$17,436,392
$0	$0	$0	$0	$0	$0
$80,570,296	$55,185,189	$12,823,843	$752,949	$9,901,109	$0
$0	$0	$0	$0	$0	$0
$120,139,922	$54,344,417	$16,660,974	$1,569,016	$18,397,892	$4,588,190
$0	$0	$0	$0	$0	$0
$21,201,162	$14,521,358	$3,374,449	$198,130	$2,605,365	$0
$2,494,288	$1,985,953	$388,151	$3,041	$26,613	$0
$2,915,141	$1,996,674	$463,984	$27,243	$358,235	$0
$123,567,866	$98,384,799	$19,229,111	$150,658	$1,318,430	$0
$144,417,065	$98,915,896	$22,985,913	$1,349,613	$17,747,100	$0
$84,507,618	$40,175,956	$26,367,088	$125,854	$1,447,098	$0
$66,969,753	$42,024,614	$15,321,350	$358,057	$4,495,796	$1,650,063
$17,384,575	$0	$0	$0	$0	$0
$80,975,590	$0	$0	$0	$0	$0
$1,348,161,065	$680,305,552	$201,241,216	$12,409,914	$148,642,100	$29,267,733
$124,597,128	$48,393,619	$14,851,185	$1,062,113	$19,146,114	$4,177,565
$722,727	$364,701	$107,882	$6,653	$79,685	$15,690
$786,955	$397,111	$117,469	$7,244	$86,766	$17,084
$229,805,038	$80,530,693	$25,133,043	$1,907,836	$38,572,006	$8,592,444
$36,186,518	$12,680,859	$3,957,604	$300,420	$6,073,786	$1,353,019
$21,196,765	$10,696,257	$3,164,060	$195,118	$2,337,059	$460,168
$12,374,679	$4,806,335	$1,474,983	$105,486	$1,901,545	$414,905
$299,563,000	$108,714,143	$33,729,691	$2,508,860	$48,884,395	$10,820,538
$5,653,048,566	**$2,195,823,809**	**$673,852,844**	**$48,189,729**	**$868,605,469**	**$189,520,851**

$5,952,611,566	**$2,304,537,952**	**$707,582,535**	**$50,698,589**	**$917,489,865**	**$200,341,389**
$1,079,524,091	$378,298,158	$118,064,103	$8,962,185	$181,194,503	$40,363,565
$6,757,630	$2,368,080	$739,060	$56,102	$1,134,246	$252,669
$154,788,757	$54,242,700	$16,928,752	$1,285,053	$25,980,774	$5,787,575
$254,981,613	$89,353,332	$27,886,525	$2,116,852	$42,797,810	$9,533,800
$3,872,987	$1,357,213	$423,576	$32,153	$650,068	$144,812
$525,543,760	$265,198,534	$78,448,390	$4,837,666	$57,944,062	$11,409,226
$49,454,286	$19,208,082	$5,894,636	$421,567	$7,599,352	$1,658,132
$16,605,338	$6,449,526	$1,979,251	$141,550	$2,551,645	$556,753
$2,091,528,462	**$816,475,625**	**$250,364,295**	**$17,853,128**	**$319,852,460**	**$69,706,532**
$3,861,083,104	**$1,488,062,327**	**$457,218,240**	**$32,845,461**	**$597,637,405**	**$130,634,857**
$96,090,910	$36,088,977	$11,659,420	$861,379	$15,181,483	$3,235,831
$115,098,215	$44,707,806	$13,719,900	$981,161	$17,685,137	$3,858,716
$6,567,467	$2,551,013	$782,853	$55,985	$1,009,108	$220,177
$217,756,592	$83,347,796	$26,162,173	$1,898,525	$33,875,728	$7,314,725
$294,093,013	$103,059,159	$32,164,014	$2,441,554	$49,362,527	$10,996,181
$33,496,412	$11,738,164	$3,663,396	$278,086	$5,622,261	$1,252,436
$102,688,559	$51,818,435	$15,328,414	$945,255	$11,321,973	$2,229,304
$9,365,573	$3,637,596	$1,116,317	$79,836	$1,439,153	$314,014
$439,643,557	$170,253,354	$52,272,140	$3,744,731	$67,745,914	$14,791,936
$86,299,724	$30,242,055	$9,438,325	$716,458	$14,485,120	$3,226,759
$86,299,724	$30,242,055	$9,438,325	$716,458	$14,485,120	$3,226,759
$2,936,189	$1,430,603	$416,212	$36,710	$436,317	$95,314
$49,440,753	$17,325,547	$5,407,177	$410,456	$8,298,465	$1,848,597
$52,376,942	$18,756,150	$5,823,389	$447,166	$8,734,782	$1,943,911

$415,671	$145,664	$45,461	$3,451	$69,769	$15,542
$415,671	$145,664	$45,461	$3,451	$69,769	$15,542
$473,982,010	$181,884,923	$55,932,537	$4,017,474	$73,566,020	$16,090,326
$3,500,935,144	**$1,352,304,228**	**$415,892,019**	**$29,839,081**	**$540,617,087**	**$118,002,517**

11	12	13	14	15	16	17
Sec. TOD	**Pri. TOD**	**Retail Trans.**	**Fluc. Load**	**Outdoor Ltng.**	**Lighting Energy**	**Traffic**
TODS	**TODP**	**RTS**	**FLS**	**St. and POL**	**LE**	**TE**
$936	$6,459	$2,306	$738	$1,042	$0	$3
$1,352	$9,331	$3,331	$1,067	$1,505	$0	$4
$1,265,002	$8,732,656	$3,117,615	$998,318	$1,408,402	$112	$4,190
$1,267,289	$8,748,446	$3,123,252	$1,000,123	$1,410,949	$112	$4,198
$64,201,621	$462,704,188	$189,844,302	$61,701,654	$16,048,144	$5,219	$153,544
$19,415,252	$129,156,101	$54,399,940	$16,856,402	$0	$0	$29,940
$513,427	$3,700,295	$1,518,205	$493,435	$128,339	$42	$1,228
$155,266	$1,032,875	$435,042	$134,802	$0	$0	$239
$9,505,678	$68,507,879	$28,108,305	$9,135,533	$2,376,085	$773	$22,734
$2,874,618	$19,122,824	$8,054,443	$2,495,755	$0	$0	$4,433
$96,665,862	$684,224,162	$282,360,237	$90,817,581	$18,552,567	$6,033	$212,118
$14,229,138	$100,717,253	$41,563,203	$13,368,276	$2,730,923	$888	$31,224
$202,058	$1,430,214	$590,209	$189,833	$38,780	$13	$443
$14,431,196	$102,147,467	$42,153,412	$13,558,109	$2,769,703	$901	$31,667
$3,317,316	$25,510,987	$0	$0	$1,128,501	$378	$5,600

$0	$0	$0	$0	$0	$0	$0
$10,341,699	$79,530,234	$0	$0	$3,518,091	$1,180	$17,459
$0	$0	$0	$0	$0	$0	$0
$1,496,716	$0	$0	$0	$408,136	$137	$2,217
$0	$0	$0	$0	$0	$0	$0
$2,721,301	$20,927,482	$0	$0	$925,746	$310	$4,594
$0	$0	$0	$0	$0	$0	$0
$393,844	$0	$0	$0	$107,396	$36	$583
$648	$0	$0	$0	$89,498	$6	$378
$54,153	$0	$0	$0	$14,767	$5	$80
$32,100	$0	$0	$0	$4,433,738	$286	$18,744
$2,682,767	$0	$0	$0	$731,557	$245	$3,974
$26,815	$0	$0	$0	$16,294,865	$1,053	$68,889
$169,046	$1,193,972	$1,624,029	$59,666	$0	$1,101	$72,058
$0	$0	$0	$0	$17,384,575	$0	$0
$0	$0	$0	$0	$80,975,590	$0	$0
$21,236,405	$127,162,675	$1,624,029	$59,666	$126,012,460	$4,737	$194,578
$3,011,841	$20,791,567	$7,422,725	$2,376,895	$3,353,262	$266	$9,977
$11,384	$68,170	$871	$32	$67,553	$3	$104
$12,396	$74,228	$948	$35	$73,557	$3	$114
$6,187,221	$43,794,633	$18,072,824	$5,812,894	$1,187,481	$386	$13,577
$974,278	$6,896,173	$2,845,858	$915,334	$186,988	$61	$2,138
$333,894	$1,999,344	$25,534	$938	$1,981,259	$74	$3,059
$299,129	$2,064,967	$737,207	$236,067	$333,038	$26	$991
$7,794,521	$54,755,116	$21,681,423	$6,965,234	$3,688,765	$548	$19,765
$136,636,374	**$943,216,715**	**$336,685,473**	**$107,812,442**	**$152,240,050**	**$12,053**	**$452,756**

$144,430,896	**$997,971,831**	**$358,366,896**	**$114,777,675**	**$155,928,816**	**$12,601**	**$472,521**
$29,064,871	$205,728,132	$84,898,265	$27,306,448	$5,578,267	$1,814	$63,778
$181,941	$1,287,822	$531,448	$170,934	$34,919	$11	$399
$4,167,499	$29,498,556	$12,173,232	$3,915,365	$799,846	$260	$9,145
$6,865,069	$48,592,608	$20,052,815	$6,449,733	$1,317,576	$428	$15,064
$104,275	$738,087	$304,588	$97,967	$20,013	$7	$229
$8,278,432	$49,570,895	$633,083	$23,259	$49,122,515	$1,847	$75,851
$1,195,440	$8,252,454	$2,946,180	$943,422	$1,330,955	$105	$3,960
$401,395	$2,770,939	$989,243	$316,774	$446,897	$35	$1,330
$50,258,924	**$346,439,492**	**$122,528,853**	**$39,223,901**	**$58,650,988**	**$4,508**	**$169,756**
$94,171,972	**$651,532,339**	**$235,838,043**	**$75,553,774**	**$97,277,828**	**$8,093**	**$302,765**
$2,410,694	$17,026,586	$6,583,239	$2,121,990	$912,920	$229	$8,162
$2,781,968	$19,204,250	$6,855,044	$2,195,102	$3,099,665	$245	$9,218
$158,738	$1,095,788	$391,147	$125,252	$176,866	$14	$526
$5,351,400	$37,326,625	$13,829,429	$4,442,344	$4,189,451	$489	$17,907
$7,918,096	$56,046,184	$23,128,698	$7,439,052	$1,519,678	$494	$17,375
$901,850	$6,383,511	$2,634,297	$847,288	$173,087	$56	$1,979
$1,617,563	$9,685,899	$123,701	$4,545	$9,598,288	$361	$14,821
$226,391	$1,562,837	$557,943	$178,664	$252,054	$20	$750
$10,663,900	$73,678,431	$26,444,639	$8,469,548	$11,543,108	$931	$34,925
$2,323,515	$16,446,396	$6,786,969	$2,182,942	$445,940	$145	$5,099
$2,323,515	$16,446,396	$6,786,969	$2,182,942	$445,940	$145	$5,099
$64,713	$434,743	$0	$0	$21,462	$7	$108
$1,331,132	$9,422,072	$3,888,226	$1,250,599	$255,477	$83	$2,921
$1,395,845	$9,856,815	$3,888,226	$1,250,599	$276,939	$90	$3,029

$11,191	$79,216	$32,690	$10,514	$2,148	$1	$25
$11,191	$79,216	$32,690	$10,514	$2,148	$1	$25
$11,602,761	$80,347,228	$29,376,072	$9,412,406	$11,714,256	$987	$37,019
$85,151,304	**$588,956,537**	**$212,580,328**	**$68,103,543**	**$89,203,439**	**$7,416**	**$277,644**

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Acct. No.	Account Description	Allocator
O & M Expenses		
	Steam Production O&M	
500	OPERATION SUPERVISION & ENGINEERING	60
501	FUEL	1
502	STEAM EXPENSES-- Labor	51
	STEAM EXPENSES--- Other	51
505	ELECTRIC EXPENSES-Labor	51
	ELECTRIC EXPENSES-- Other	51
506	MISC. STEAM POWER EXPENSES	51
507	RENTS	51
510	MAINTENANCE SUPERVISION & ENGINEERING	61
511	MAINTENANCE OF STRUCTURES	51
512	MAINTENANCE OF BOILER PLANT	1
513	MAINTENANCE OF ELECTRIC PLANT	1
514	MAINTENANCE OF MISC STEAM PLANT	1
	Sub-total	
	Hydraulic Production O&M	
535	OPERATION SUPERVISION & ENGINEERING	62
536	WATER FOR POWER	
537	HYDRAULIC EXPENSES	
538	ELECTRIC EXPENSES	
539	MISC. HYDRAULIC POWER EXPENSES	51
540	RENTS	
541	MAINTENANCE SUPERVISION & ENGINEERING	63
542	MAINTENANCE OF STRUCTURES	51
543	MAINT. OF RESERVES, DAMS, AND WATERWAYS	51
544	MAINTENANCE OF ELECTRIC PLANT	1
545	MAINTENANCE OF MISC HYDRAULIC PLANT	1
	Sub-total	
	Other Power Generation Operation Expense	
546	OPERATION SUPERVISION & ENGINEERING	51
547	FUEL	1
548	GENERATION EXPENSE	51
549	MISC OTHER POWER GENERATION	51
550	RENTS	51

551	MAINTENANCE SUPERVISION & ENGINEERING	51
552	MAINTENANCE OF STRUCTURES	51
553	MAINTENANCE OF GENERATING & ELEC PLANT	51
554	MAINTENANCE OF MISC OTHER POWER GEN PLT	51
	Sub-total	
	Other Power Supply Expense	
555	PURCHASED POWER	
	Demand	51
	Energy	1
555	PURCHASED POWER OPTIONS	
555	BROKERAGE FEES	
555	MISO TRANSMISSION EXPENSES	
556	SYSTEM CONTROL AND LOAD DISPATCH	51
557	OTHER EXPENSES	51
	Sub-total	
Transmission Expenses		
560	OPERATION SUPERVISION AND ENG	51
561	LOAD DISPATCHING	51
562	STATION EXPENSES	51
563	OVERHEAD LINE EXPENSES	51
565	TRANSMISSION OF ELECTRICITY BY OTHERS	51
566	MISC. TRANSMISSION EXPENSES	51
567	RENTS	51
568	MAINTENACE SUPERVISION AND ENG	
569	STRUCTURES	
570	MAINT OF STATION EQUIPMENT	51
571	MAINT OF OVERHEAD LINES	51
572	UNDERGROUND LINES	
573	MISC PLANT	51
575	MISO DAY 1&2 EXPENSE	51
	Sub-total	
	Distribution Expense - Operating	
580	OPERATION SUPERVISION AND ENGI	64
581	LOAD DISPATCHING	28
582	STATION EXPENSES	28
583	OVERHEAD LINE EXPENSES	55
584	UNDERGROUND LINE EXPENSES	58
585	STREET LIGHTING EXPENSE	15
586	METER EXPENSES	26
586	METER EXPENSES - LOAD MANAGEMENT	
587	CUSTOMER INSTALLATIONS EXPENSE	7
588	MISCELLANEOUS DISTRIBUTION EXP	53
588	MISC DISTR EXP -- MAPPING	
589	RENTS	53
590	MAINTENANCE SUPERVISION AND EN	65

591	STRUCTURES	
592	MAINTENANCE OF STATION EQUIPMENT	28
593	MAINTENANCE OF OVERHEAD LINES	55
594	MAINTENANCE OF UNDERGROUND LINES	58
595	MAINTENANCE OF LINE TRANSFORMER	70
596	MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	
597	MAINTENANCE OF METERS	
598	MISCELLANEOUS DISTRIBUTION EXPENSES	53
	Sub-total	
	Customer Accounts Expense	
901	SUPERVISION/CUSTOMER ACCTS	6
902	METER READING EXPENSES	6
903	RECORDS AND COLLECTION	6
904	UNCOLLECTIBLE ACCOUNTS	6
905	MISC CUST ACCOUNTS	6
	Sub-total	
	Customer Service & Information Expense	
907	SUPERVISION	6
908	CUSTOMER ASSISTANCE EXPENSES	6
908	CUSTOMER ASSISTANCE EXP-INCENTIVES	
909	INFORMATIONAL AND INSTRUCTIONAL	6
909	INFORM AND INSTRUC -LOAD MGMT	
910	MISCELLANEOUS CUSTOMER SERVICE	6
911	DEMONSTRATION AND SELLING EXP	
912	DEMONSTRATION AND SELLING EXP	
913	ADVERTISING EXPENSES	6
915	MDSE-JOBBING-CONTRACT	
916	MISC SALES EXPENSE	
	Sub-total	
	General Expenses	
920	ADMIN. & GEN. SALARIES	66
921	OFFICE SUPPLIES AND EXPENSES	66
922	ADMINISTRATIVE EXPENSES TRANSFERRED	66
923	OUTSIDE SERVICES EMPLOYED	66
924	PROPERTY INSURANCE	23
925	INJURIES AND DAMAGES - INSURANCE	66
926	EMPLOYEE BENEFITS	66
928	REGULATORY COMMISSION FEES	23
929	DUPLICATE CHARGES	
930	MISCELLANEOUS GENERAL EXPENSES	66
931	RENTS AND LEASES	59
932	MAINTENANCE OF GENERAL PLANT	
935	MAINTENANCE OF GENERAL PLANT	59
	Sub-total	

TOTAL O & M EXPENSES	
TOTAL O&M EXPENSE Less PURCHASED POWER	
Depreciation Expense	
Steam Production	51
Hydraulic Production	51
Other Production	51
Transmission - Kentucky System Property	52
Transmission - Virginia Property	52
Distribution	53
General Plant	59
Intangible Plant	56
TOTAL DEPRECIATION EXPENSES	
Other Expenses	
Regulatory Credits and Accretion Expense	
Production	51
Transmission	52
Distribution	53
Property Taxes & Other	23
Other Taxes	23
Gain on Disposition of Allowances	1
Interest	23
Other Expenses	
Total Other Expenses	
TOTAL EXPENSES BEFORE INCOME TAX & PROFORMA ADJUSTMENTS	
Calculation of Taxable Income Before Proforma Adjustments	
Total Operating Revenue	
O&M Expenses	
Depreciation Expense	
Regulatory Credits & Accretion	
Property Taxes	
Other Taxes	
Gain/Disposition of Allowance	
Assignment of Curtailable Service Rider Avoided Cost	Dir
Allocation of Curtailable Service Rider Credits	88
Subtotal Expenses	
Interest	

Taxable Income	
Income Taxes Before Proforma Adjustments	Tax Income

Proforma Adjustments

Revenue Adjustments	
Proforma Expense Adjustments:	
Eliminate mismatch in fuel cost recovery	2
Remove ECR expenses	49
Adjust base expenses for full year of ECR roll-in	
Adjustment to reflect changes to FAC calculations	**43**
Eliminate brokered sales expenses	2
Eliminate DSM expenses	48
Year end adjustment	86
Annualized depreciation expense under current rates	71
Labor adjustment	72
Pension & post retirement expense adjustment	72
Property insurance expense adjustment	22
Remove out of period items	69
Normalized storm damage expenses	39
Eliminate advertising expenses	74
Adjustment for transfer of ITO functions	52
Amortization of rate case expenses	78
Adjustment for injuries and damages FERC account 925	22
MISO exit free regulatory asset amortization	52
General Management Audit regulatory asset amortization	78
Subtotal Expense Adjustments	
Net Adjustments before Tax	
Federal & State Income tax adjustment	Net Adj Before Tax
Federal & Stae income tax interest adjustment	Tax Income
Adjustment for tax basis depreciation reduction	Tax Income
Prior income tax true-ups & adjustments	Tax Income
Total Expense Adjustments	
Total Expenses After Adjustment	
Net Operating Income After Adjustments	
Total Proforma Rev	
Total Proforma Operating Expenses	
Net Operating Income After Adjustments	
Rate Base before Adjustments	

ECR Plan Eliminations	51
Adjustment to Depreciation reserve	71
Adj to Cash Working Capital	87
Adjusted Rated Base	

ROR

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Kentucky Utilities
Electric Cost of Service Study
(Expenses)

Total System	Residential Rate RS	Gen. Service GSS	All Elec. Schools AES	Secondary PS	Primary PS	Sec. TOD TODS
$5,020,059	$1,745,174	$545,659	$42,088	$845,863	$187,026	$135,864
$420,872,445	$140,620,723	$44,378,391	$3,695,886	$72,241,347	$15,405,867	$11,676,806
$7,897,509	$2,767,528	$863,725	$65,565	$1,325,570	$295,289	$212,631
$7,205,827	$2,525,142	$788,078	$59,823	$1,209,474	$269,427	$194,008
$5,503,565	$1,928,617	$601,907	$45,690	$923,755	$205,779	$148,177
$696,653	$244,128	$76,191	$5,784	$116,931	$26,048	$18,757
$21,102,860	$7,395,086	$2,307,952	$175,195	$3,542,044	$789,039	$568,169
$118,990	$41,698	$13,014	$988	$19,972	$4,449	$3,204
$6,590,708	$2,211,761	$697,280	$57,591	$1,129,015	$241,717	$182,367
$5,063,205	$1,774,301	$553,747	$42,035	$849,842	$189,314	$136,321
$34,867,058	$11,649,684	$3,676,515	$306,185	$5,984,814	$1,276,295	$967,362
$11,091,401	$3,705,828	$1,169,520	$97,399	$1,903,802	$405,996	$307,723
$1,928,065	$644,200	$203,303	$16,931	$330,946	$70,576	$53,493
$527,958,345	$177,253,869	$55,875,282	$4,611,160	$90,423,376	$19,366,822	$14,604,879
$6,861	$2,404	$750	$57	$1,152	$257	$185
$38,553	$13,510	$4,216	$320	$6,471	$1,442	$1,038
$102,609	$34,757	$10,933	$887	$17,502	$3,779	$2,823
$146,078	$51,190	$15,976	$1,213	$24,519	$5,462	$3,933
$36,620	$12,833	$4,005	$304	$6,147	$1,369	$986
$79,975	$26,721	$8,433	$702	$13,727	$2,927	$2,219
$6,837	$2,284	$721	$60	$1,174	$250	$190
$417,533	$143,700	$45,035	$3,543	$70,691	$15,486	$11,373
$182,409	$63,922	$19,949	$1,514	$30,617	$6,820	$4,911
$27,501,175	$9,188,616	$2,899,828	$241,501	$4,720,485	$1,006,669	$763,001
$267,069	$93,589	$29,208	$2,217	$44,827	$9,986	$7,191
$140,149	$49,112	$15,328	$1,164	$23,524	$5,240	$3,773
	$0	$0	$0	$0	$0	$0

$42,784	$14,993	$4,679	$355	$7,181	$1,600	$1,152
$228,539	$80,087	$24,995	$1,897	$38,360	$8,545	$6,153
$1,363,702	$477,883	$149,144	$11,321	$228,893	$50,989	$36,716
$196,771	$68,955	$21,520	$1,634	$33,027	$7,357	$5,298
$29,922,598	$10,037,156	$3,164,652	$261,604	$5,126,912	$1,097,207	$828,194
$7,557,848	$2,648,500	$826,578	$62,745	$1,268,559	$282,589	$203,486
$82,502,853	$27,565,622	$8,699,415	$724,498	$14,161,339	$3,019,984	$2,288,983
$1,594,179	$558,649	$174,350	$13,235	$267,578	$59,607	$42,921
$345,976	$121,241	$37,838	$2,872	$58,071	$12,936	$9,315
$92,000,856	$30,894,012	$9,738,181	$803,350	$15,755,547	$3,375,116	$2,544,705
$1,203,373	$421,699	$131,609	$9,990	$201,982	$44,994	$32,399
$2,285,040	$800,748	$249,908	$18,970	$383,536	$85,438	$61,522
$619,141	$216,966	$67,713	$5,140	$103,921	$23,150	$16,670
$391,173	$137,079	$42,781	$3,248	$65,657	$14,626	$10,532
$1,918,210	$672,199	$209,789	$15,925	$321,965	$71,722	$51,645
$9,779,438	$3,427,013	$1,069,546	$81,189	$1,641,446	$365,655	$263,299
$114,629	$40,169	$12,537	$952	$19,240	$4,286	$3,086
$1,568,775	$549,747	$171,572	$13,024	$263,314	$58,657	$42,237
$3,755,066	$1,315,890	$410,680	$31,174	$630,275	$140,402	$101,101
$546,407	$191,478	$59,759	$4,536	$91,713	$20,430	$14,711
$1,224,445	$429,083	$133,914	$10,165	$205,519	$45,782	$32,967
$23,405,697	$8,202,070	$2,559,806	$194,314	$3,928,568	$875,142	$630,170
$1,886,829	$1,030,940	$340,347	$16,351	$197,076	$51,235	$22,927
$705,213	$318,998	$97,799	$9,210	$107,994	$26,932	$15,974
$1,404,339	$635,242	$194,753	$18,341	$215,057	$53,632	$31,810
$3,298,413	$1,607,089	$467,558	$41,239	$490,144	$107,073	$72,697
$255,302	$124,391	$36,190	$3,192	$37,938	$8,288	$5,627
$21,918	$0	$0	$0	$0	$0	$0
$7,329,419	$4,599,330	$1,676,826	$39,187	$492,037	$180,589	$18,501
-$70,814	$0	$0	$0	$0	$0	$0
$4,706,180	$2,374,820	$702,496	$43,321	$518,882	$102,168	$74,132
$10,707	$5,403	$1,598	$99	$1,181	$232	$169
$133,026	$64,943	$18,868	$1,653	$19,645	$4,298	$2,912

$649,934	$293,993	$90,133	$8,488	$99,529	$24,821	$14,722
$29,856,454	$14,546,994	$4,232,221	$373,286	$4,436,663	$969,195	$658,034
$476,335	$232,085	$67,522	$5,955	$70,783	$15,463	$10,498
$187,044	$137,709	$29,465	$1,047	$13,307	$0	$1,895
$127,093	$64,133	$18,971	$1,170	$14,013	$2,759	$2,002
$50,977,392	$26,036,071	$7,974,745	$562,540	$6,714,248	$1,546,685	$931,899
$2,581,408	$1,674,842	$654,273	$25,500	$112,221	$5,917	$13,647
$4,654,897	$3,020,141	$1,179,811	$45,983	$202,362	$10,670	$24,608
$13,547,808	$8,789,944	$3,433,772	$133,831	$588,961	$31,053	$71,621
$5,121,451	$3,322,845	$1,298,062	$50,592	$222,644	$11,739	$27,075
$709,907	$460,594	$179,930	$7,013	$30,862	$1,627	$3,753
$26,615,471	$17,268,366	$6,745,848	$262,919	$1,157,050	$61,005	$140,703
$205,546	$133,360	$52,097	$2,030	$8,936	$471	$1,087
$13,664,342	$8,865,553	$3,463,308	$134,982	$594,028	$31,320	$72,237
$148,605	$96,416	$37,665	$1,468	$6,460	$341	$786
$417,350	$270,781	$105,780	$4,123	$18,143	$957	$2,206
$22,672	$14,710	$5,746	$224	$986	$52	$120
$14,458,515	$9,380,820	$3,664,596	$142,827	$628,552	$33,140	$76,435
$19,422,909	$8,484,975	$2,826,270	$176,869	$2,663,825	$572,091	$406,560
$6,626,712	$2,894,905	$964,267	$60,344	$908,844	$195,186	$138,710
-$2,579,862	-$1,127,023	-$375,401	-$23,493	-$353,825	-$75,988	-$54,002
$7,878,029	$3,441,548	$1,146,349	$71,739	$1,080,461	$232,043	$164,903
$3,722,836	$1,441,286	$442,531	$31,708	$573,809	$125,296	$90,329
$3,166,637	$1,383,358	$460,784	$28,836	$434,300	$93,272	$66,284
$35,853,084	$15,662,562	$5,217,060	$326,486	$4,917,201	$1,056,033	$750,476
$1,496,158	$579,234	$177,847	$12,743	$230,606	$50,355	$36,302
$3,577,675	$1,562,922	$520,595	$32,579	$490,673	$105,378	$74,888
$2,113,482	$820,878	$251,914	$18,016	$324,766	$70,862	$51,088
$11,753,914	$4,565,229	$1,400,992	$100,195	$1,806,155	$394,092	$284,123
$93,031,574	$39,709,875	$13,033,208	$836,021	$13,076,818	$2,818,620	$2,009,661

$858,787,981	**$318,925,939**	**$102,801,353**	**$7,678,278**	**$136,881,761**	**$29,189,224**	**$21,778,019**
$768,727,280	**$288,711,816**	**$93,275,360**	**$6,891,035**	**$121,451,863**	**$25,886,651**	**$19,285,550**
$98,366,735	$34,470,703	$10,758,056	$816,638	$16,510,527	$3,677,947	$2,648,405
$129,934	$45,533	$14,210	$1,079	$21,809	$4,858	$3,498
$14,936,094	$5,234,063	$1,633,513	$123,999	$2,506,973	$558,463	$402,136
$9,156,938	$3,208,870	$1,001,465	$76,021	$1,536,961	$342,379	$246,539
$133,401	$46,748	$14,590	$1,107	$22,391	$4,988	$3,592
$32,743,234	$16,522,806	$4,887,612	$301,404	$3,610,120	$710,835	$515,776
$5,699,724	$2,213,777	$679,371	$48,587	$875,843	$191,104	$137,777
$6,534,688	$2,538,078	$778,893	$55,704	$1,004,147	$219,099	$157,961
$167,700,748	**$64,280,578**	**$19,767,710**	**$1,424,539**	**$26,088,772**	**$5,709,673**	**$4,115,684**
-$2,647,544	-$927,780	-$289,553	-$21,980	-$444,381	-$98,992	-$71,282
-$5,404	-$1,894	-$591	-$45	-$907	-$202	-$145
-$12,404	-$6,259	-$1,852	-$114	-$1,368	-$269	-$195
$17,000,077	$6,581,535	$2,020,787	$144,790	$2,620,261	$572,155	$412,481
$8,845,973	$3,424,695	$1,051,514	$75,341	$1,363,450	$297,721	$214,634
-$767	-$256	-$81	-$7	-$132	-$28	-$21
$59,882,590	$23,183,388	$7,118,199	$510,022	$9,229,843	$2,015,411	$1,452,958
$83,062,521	$32,253,429	$9,898,423	$708,008	$12,766,767	$2,785,796	$2,008,429
$1,109,551,250	$415,459,945	$132,467,486	$9,810,825	$175,737,300	$37,684,692	$27,902,131
$1,342,076,920	$495,746,733	$187,157,042	$11,472,511	$229,350,647	$53,138,237	$26,333,984
$858,787,981	$318,925,939	$102,801,353	$7,678,278	$136,881,761	$29,189,224	$21,778,019
$167,700,748	$64,280,578	$19,767,710	$1,424,539	$26,088,772	$5,709,673	$4,115,684
-$2,665,352	-$935,933	-$291,996	-$22,139	-$446,656	-$99,463	-$71,623
$17,000,077	$6,581,535	$2,020,787	$144,790	$2,620,261	$572,155	$412,481
$8,845,973	$3,424,695	$1,051,514	$75,341	$1,363,450	$297,721	$214,634
-$767	-$256	-$81	-$7	-$132	-$28	-$21
-$5,672,873					-$70,827	
$5,672,873	$2,258,461	$685,477	$39,145	$889,160	$225,136	$139,129
$1,049,668,660	$394,535,019	$126,034,764	$9,339,947	$167,396,617	$35,823,589	$26,588,302
$59,882,590	$23,183,388	$7,118,199	$510,022	$9,229,843	$2,015,411	$1,452,958

$232,525,670	$78,028,327	$54,004,079	$1,622,542	$52,724,187	$15,299,236	-$1,707,277
$89,659,334	$30,086,862	$20,823,377	$625,634	$20,329,865	$5,899,217	-$658,307
-$54,380,384	-$22,058,875	-$10,457,241	-$219,327	-$8,345,215	-$6,487,097	$2,045,998
-$12,785,149	-$4,275,357	-$1,368,498	-$113,092	-$2,202,932	-$503,710	-$326,111
-$9,309,387	-$3,527,954	-$1,641,706	-$78,630	-$1,743,615	-$433,824	-$138,668
-$2,614,696	-$799,275	-$284,366	-$25,067	-$468,460	-$139,321	-$60,973
-$6,018	-$2,012	-$644	-$53	-$1,037	-$237	-$154
-$13,589,518	-$10,081,286	-$2,740,196	-$34,141	-$465,083	-$85,849	-$61,808
-$1,909,033	-$397,728	$23,924	$41,176	-$875,036	$96,141	$65,172
$712,846	$273,238	$84,027	$6,055	$110,896	$24,270	$17,495
$2,883,454	$1,254,426	$416,741	$26,195	$397,242	$85,370	$60,706
-$4,067,870	-$1,769,697	-$587,922	-$36,954	-$560,414	-$120,436	-$85,641
$1,079,050	$415,866	$127,778	$9,179	$167,021	$36,508	$26,318
-$475,875	-$183,816	-$56,531	-$4,056	-$73,485	-$16,040	-$11,574
-$834,318	-$460,506	-$133,321	-$8,162	-$97,988	-$17,730	-$14,289
-$808,453	-$296,767	-$113,580	-$6,954	-$139,063	-$32,200	-$15,772
-$3,328,434	-$1,166,385	-$364,020	-$27,633	-$558,666	-$124,451	-$89,614
-$25,313	-$9,400	-$3,030	-$226	-$4,035	-$860	-$642
-$1,233,028	-$475,209	-$146,012	-$10,489	-$190,854	-$41,718	-$30,074
-$1,509,951	-$529,133	-$165,139	-$12,536	-$253,440	-$56,457	-$40,654
$47,507	$17,643	$5,687	$425	$7,572	$1,615	$1,205
-$47,774,186	-$22,013,354	-$6,946,809	-$274,963	-$6,951,379	-$1,328,929	-$705,079
-$6,606,198	-$45,521	-$3,510,432	$55,636	-$1,393,836	-$5,158,167	$2,751,077
-$2,427,596	-$16,728	-$1,289,987	$20,445	-$512,196	-$1,895,485	$1,010,945
$145,218	$48,731	$33,727	$1,013	$32,928	$9,555	-$1,066
-$331,159	-$111,127	-$76,912	-$2,311	-$75,089	-$21,789	$2,431
-$436,228	-$146,384	-$101,314	-$3,044	-$98,913	-$28,702	$3,203
-$50,823,951	-$22,238,862	-$8,381,295	-$258,860	-$7,604,649	-$3,265,350	$310,434
$1,088,504,043	$402,383,020	$138,476,846	$9,706,722	$180,121,833	$38,457,456	$26,240,430
$1,287,696,536	$473,687,859	$176,699,801	$11,253,184	$221,005,432	$46,651,140	$28,379,982
$1,088,504,043	$402,383,020	$138,476,846	$9,706,722	$180,121,833	$38,457,456	$26,240,430
$199,192,493	$71,304,839	$38,222,955	$1,546,462	$40,883,599	$8,193,684	$2,139,552
$3,500,935,144	$1,352,304,228	$415,892,019	$29,839,081	$540,617,087	$118,002,517	$85,151,304

-$183,667,066	-$64,362,540	-$20,087,081	-$1,524,800	-$30,827,902	-$6,867,339	-$4,945,012
-$712,846	-$273,238	-$84,027	-$6,055	-$110,896	-$24,270	-$17,495
-$5,709,964	-$2,475,789	-$819,850	-$52,646	-$792,988	-$168,866	-$122,018
$3,310,845,268	$1,285,192,661	$394,901,062	$28,255,580	$508,885,301	$110,942,042	$80,066,779
6.02%	**5.55%**	**9.68%**	**5.47%**	**8.03%**	**7.39%**	**2.67%**

12	13	14	15	16	17
Pri. TOD TODP	**Retail Trans. RTS**	**Fluc. Load FLS**	**Outdoor Ltng. St. and POL**	**Lighting Energy LE**	**Traffic TE**
$964,743	$397,714	$128,157	$27,458	$9	$303
$84,155,306	$34,528,335	$11,222,119	$2,918,790	$949	$27,926
$1,505,052	$621,093	$199,767	$40,809	$13	$467
$1,373,236	$566,696	$182,271	$37,235	$12	$426
$1,048,831	$432,823	$139,212	$28,439	$9	$325
$132,763	$54,788	$17,622	$3,600	$1	$41
$4,021,635	$1,659,617	$533,795	$109,046	$35	$1,247
$22,676	$9,358	$3,010	$615	$0	$7
$1,312,268	$538,684	$174,921	$44,657	$15	$433
$964,910	$398,192	$128,073	$26,163	$9	$299
$6,971,822	$2,860,490	$929,693	$241,806	$79	$2,314
$2,217,775	$909,937	$295,740	$76,920	$25	$736
$385,525	$158,178	$51,410	$13,371	$4	$128
$105,076,542	$43,135,905	$14,005,790	$3,568,909	$1,161	$34,651
$1,308	$540	$174	$35	$0	$0
$7,347	$3,032	$975	$199	$0	$2
$20,245	$8,319	$2,696	$660	$0	$7
$27,839	$11,488	$3,695	$755	$0	$9
$6,979	$2,880	$926	$189	$0	$2
$15,991	$6,561	$2,132	$555	$0	$5
$1,367	$561	$182	$47	$0	$0
$81,075	$33,381	$10,781	$2,441	$1	$26
$34,762	$14,345	$4,614	$943	$0	$11
$5,498,981	$2,256,194	$733,290	$190,723	$62	$1,825
$50,896	$21,003	$6,755	$1,380	$0	$16
$26,709	$11,022	$3,545	$724	$0	$8
$0	$0	$0	$0	$0	$0

$8,153	$3,365	$1,082	$221	$0	$3
$43,553	$17,973	$5,781	$1,181	$0	$14
$259,885	$107,247	$34,495	$7,047	$2	$81
$37,499	$15,475	$4,977	$1,017	$0	$12
$5,960,439	$2,446,625	$794,539	$203,236	$66	$1,968
$1,440,322	$594,381	$191,175	$39,054	$13	$447
$16,496,810	$6,768,526	$2,199,851	$572,165	$186	$5,474
$303,807	$125,373	$40,325	$8,238	$3	$94
$65,934	$27,209	$8,751	$1,788	$1	$20
$18,306,873	$7,515,489	$2,440,102	$621,244	$202	$6,035
$229,330	$94,638	$30,439	$6,218	$2	$71
$435,467	$179,705	$57,800	$11,808	$4	$135
$117,992	$48,692	$15,661	$3,199	$1	$37
$74,547	$30,763	$9,895	$2,021	$1	$23
$365,559	$150,856	$48,521	$9,912	$3	$113
$1,863,697	$769,096	$247,370	$50,534	$16	$578
$21,845	$9,015	$2,900	$592	$0	$7
$298,966	$123,375	$39,682	$8,106	$3	$93
$715,614	$295,314	$94,984	$19,404	$6	$222
$104,130	$42,972	$13,821	$2,823	$1	$32
$233,346	$96,295	$30,972	$6,327	$2	$72
$4,460,494	$1,840,721	$592,045	$120,945	$39	$1,383
$155,163	$20,140	$740	$50,933	$16	$960
$122,843	$0	$0	$5,434	$2	$27
$244,625	$0	$0	$10,821	$4	$54
$488,375	$0	$0	$24,110	$8	$121
$37,801	$0	$0	$1,866	$1	$9
$0	$0	$0	$21,918	$0	$0
$130,673	$177,740	$6,530	$0	$120	$7,886
$0	$0	$0	-$70,814	$0	$0
$443,901	$5,669	$208	$439,886	$17	$679
$1,010	$13	$0	$1,001	$0	$2
$19,598	$2	$0	$1,101	$0	$5

$113,214	$0	$0	$5,008	$2	$25
$4,420,657	$0	$0	$218,238	$73	$1,094
$70,528	$0	$0	$3,482	$1	$17
$0	$0	$0	$3,605	$0	$16
$11,988	$153	$6	$11,879	$0	$18
$6,260,376	$203,716	$7,484	$728,469	$245	$10,913
$16,535	$2,869	$199	$75,102	$4	$299
$29,817	$5,173	$359	$135,427	$7	$539
$86,781	$15,056	$1,046	$394,154	$21	$1,568
$32,806	$5,692	$395	$149,001	$8	$593
$4,547	$789	$55	$20,654	$1	$82
$170,487	$29,578	$2,054	$774,338	$41	$3,081
$1,317	$228	$16	$5,980	$0	$24
$87,528	$15,186	$1,055	$397,544	$21	$1,582
$952	$165	$11	$4,323	$0	$17
$2,673	$464	$32	$12,142	$1	$48
$145	$25	$2	$660	$0	$3
$92,615	$16,068	$1,116	$420,649	$22	$1,674
$2,771,624	$963,197	$301,503	$253,321	$57	$2,617
$945,623	$328,624	$102,867	$86,428	$19	$893
-$368,143	-$127,937	-$40,047	-$33,648	-$8	-$348
$1,124,185	$390,678	$122,291	$102,748	$23	$1,061
$624,144	$224,127	$71,783	$97,520	$8	$296
$451,875	$157,036	$49,156	$41,300	$9	$427
$5,116,189	$1,777,982	$556,550	$467,609	$104	$4,831
$250,835	$90,074	$28,849	$39,192	$3	$119
$510,530	$177,420	$55,537	$46,661	$10	$482
$352,677	$125,908	$40,318	$56,880	$5	$169
$1,961,380	$700,225	$224,225	$316,331	$25	$941
$13,740,919	$4,807,334	$1,513,032	$1,474,343	$256	$11,488

$154,149,819	**$60,028,817**	**$19,366,944**	**$7,914,575**	**$2,033**	**$71,219**
$136,212,688	**$52,665,910**	**$16,975,918**	**$7,303,356**	**$1,834**	**$65,298**
$18,746,043	$7,735,969	$2,488,176	$508,294	$165	$5,812
$24,762	$10,219	$3,287	$671	$0	$8
$2,846,416	$1,174,637	$377,807	$77,180	$25	$882
$1,745,065	$720,140	$231,624	$47,317	$15	$541
$25,423	$10,491	$3,374	$689	$0	$8
$3,088,442	$39,443	$1,449	$3,060,506	$115	$4,726
$951,115	$339,554	$108,732	$153,396	$12	$456
$1,090,446	$389,296	$124,660	$175,867	$14	$523
$28,517,711	**$10,419,749**	**$3,339,109**	**$4,023,921**	**$347**	**$12,956**
-$504,550	-$208,214	-$66,969	-$13,681	-$4	-$156
-$1,030	-$425	-$137	-$28	$0	$0
-$1,170	-$15	-$1	-$1,159	$0	-$2
$2,850,110	$1,023,461	$327,794	$445,317	$36	$1,349
$1,483,052	$532,557	$170,567	$231,720	$19	$702
-$153	-$63	-$20	-$5	$0	$0
$10,039,482	$3,605,130	$1,154,650	$1,568,626	$127	$4,754
$13,865,741	$4,952,431	$1,585,884	$2,230,791	$177	$6,647
$196,533,271	$75,400,997	$24,291,937	$14,169,287	$2,557	$90,822
$210,446,101	$89,022,911	$15,784,061	$23,512,840	$2,333	$109,519
$154,149,819	$60,028,817	$19,366,944	$7,914,575	$2,033	$71,219
$28,517,711	$10,419,749	$3,339,109	$4,023,921	$347	$12,956
-$506,750	-$208,654	-$67,107	-$14,868	-$5	-$159
$2,850,110	$1,023,461	$327,794	$445,317	$36	$1,349
$1,483,052	$532,557	$170,567	$231,720	$19	$702
-$153	-$63	-$20	-$5	$0	$0
-$190,332		-$5,411,714			
$925,530	$389,829	$120,793	$0	$0	$215
$187,228,986	$72,185,696	$17,846,365	$12,600,661	$2,430	$86,283
$10,039,482	$3,605,130	$1,154,650	$1,568,626	$127	$4,754

$13,177,633	$13,232,085	-$3,216,954	$9,343,554	-$224	$18,483
$5,081,150	$5,102,146	-$1,240,422	$3,602,771	-$86	$7,127
-$2,598,523	-$4,440,930	-$1,545,131	-$283,241	-$37	$9,234
-$2,515,431	-$1,049,616	-$340,903	-$88,666	-$29	-$805
-$1,036,325	-$436,180	-$107,761	-$164,054	-$7	-$664
-$490,795	-$246,570	-$81,125	-$18,596	-$6	-$142
-$1,184	-$494	-$160	-$42	$0	$0
-$121,155	$0	$0	$0	$0	$0
-$1,017,045	$93,512	$0	$54,652	$0	$6,198
$121,220	$44,291	$14,194	$17,104	$1	$55
$414,071	$144,069	$45,143	$39,102	$8	$383
-$584,156	-$203,247	-$63,686	-$55,164	-$12	-$540
$182,083	$65,909	$21,115	$27,186	$2	$85
-$80,056	-$28,896	-$9,257	-$12,125	-$1	-$38
-$80,872	$0	$0	-$21,353	-$3	-$94
-$126,669	-$53,651	-$9,222	-$14,506	-$1	-$67
-$634,310	-$261,762	-$84,192	-$17,199	-$6	-$197
-$4,544	-$1,769	-$571	-$233	$0	-$2
-$208,065	-$75,314	-$24,128	-$31,065	-$3	-$97
-$287,756	-$118,749	-$38,194	-$7,802	-$3	-$89
$8,527	$3,321	$1,071	$438	$0	$4
-$6,462,462	-$2,125,146	-$677,676	-$292,323	-$57	$3,990
$3,863,939	-$2,315,784	-$867,455	$9,083	$20	$5,243
$1,419,891	-$850,987	-$318,766	$3,338	$7	$1,927
$8,230	$8,264	-$2,009	$5,835	$0	$12
-$18,767	-$18,845	$4,582	-$13,307	$0	-$26
-$24,722	-$24,824	$6,035	-$17,529	$0	-$35
-$5,077,830	-$3,011,538	-$987,834	-$313,986	-$49	$5,868
$187,232,306	$74,276,304	$15,618,109	$15,889,446	$2,295	$99,277
$207,847,578	$84,581,981	$14,238,930	$23,229,600	$2,296	$118,753
$187,232,306	$74,276,304	$15,618,109	$15,889,446	$2,295	$99,277
$20,615,272	$10,305,677	-$1,379,178	$7,340,154	$1	$19,476
$588,956,537	$212,580,328	$68,103,543	$89,203,439	$7,416	$277,644

-$35,001,982	-$14,444,342	-$4,645,839	-$949,070	-$309	-$10,851
-$121,220	-$44,291	-$14,194	-$17,104	-$1	-$55
-$829,854	-$283,069	-$89,485	-$74,751	-$15	-$634
$553,003,481	$197,808,626	$63,354,025	$88,162,514	$7,091	$266,104
3.73%	**5.21%**	**-2.18%**	**8.33%**	**0.01%**	**7.32%**

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	Acct. No.	Account Description	Allocator
5		**Labor O & M Expenses**	
6			
7	**Labor Expenses**		
8			
9	**Steam Power Generation Operation Expenses**		
	500	OPERATION SUPERVISION & ENGINEERING	60
10	501	FUEL	1
1	502	STEAM EXPENSES	51
2	505	ELECTRIC EXPENSES	51
	506	MISC. STEAM POWER EXPENSES	51
3	507	RENTS	
4			
		Total Steam Power Operation Expenses	
5			
6	**Steam Power Generation Maintenance Expenses**		
7	510	MAINTENANCE SUPERVISION & ENGINEERING	61
8	511	MAINTENANCE OF STRUCTURES	51
	512	MAINTENANCE OF BOILER PLANT	1
9	513	MAINTENANCE OF ELECTRIC PLANT	1
10	514	MAINTENANCE OF MISC STEAM PLANT	1
		Total Steam Power Generation Maintenance Expense	
11		Total Steam Power Generation Expense	
12			
	Hydraulic Power Generation Operation Expenses		
13	535	OPERATION SUPERVISION & ENGINEERING	62
14	536	WATER FOR POWER	
	537	HYDRAULIC EXPENSES	
	538	ELECTRIC EXPENSES	
15	539	MISC. HYDRAULIC POWER EXPENSES	51
	540	RENTS	
		Total Hydraulic Power Operation Expenses	
16			
	Hydraulic Power Generation Maintenance Expenses		
18	541	MAINTENANCE SUPERVISION & ENGINEERING	63
19	542	MAINTENANCE OF STRUCTURES	51
20	543	MAINT. OF RESERVES, DAMS, AND WATERWAYS	

544	MAINTENANCE OF ELECTRIC PLANT	1
545	MAINTENANCE OF MISC HYDRAULIC PLANT	1
	Total Hydraulic Power Generation Maint. Expense	
	Total Hydraulic Power Generation Expense	

Other Power Generation Operation Expense

546	OPERATION SUPERVISION & ENGINEERING	51
547	FUEL	
548	GENERATION EXPENSE	51
549	MISC OTHER POWER GENERATION	51
550	RENTS	
	Total Other Power Generation Expenses	

Other Power Generation Maintenance Expense

551	MAINTENANCE SUPERVISION & ENGINEERING	51
552	MAINTENANCE OF STRUCTURES	51
553	MAINTENANCE OF GENERATING & ELEC PLANT	51
554	MAINTENANCE OF MISC OTHER POWER GEN PLT	51
	Total Other Power Generation Maintenance Expense	
	Total Other Power Generation Expense	
	Total Production Expense	

Purchased Power

555	PURCHASED POWER	
556	SYSTEM CONTROL AND LOAD DISPATCH	51
557	OTHER EXPENSES	
	Total Purchased Power Labor	

Transmission Labor Expenses

560	OPERATION SUPERVISION AND ENG	51
561	LOAD DISPATCHING	51
562	STATION EXPENSES	51
563	OVERHEAD LINE EXPENSES	51
566	MISC. TRANSMISSION EXPENSES	51
568	MAINTENANCE SUPERVISION AND ENG	
570	MAINT OF STATION EQUIPMENT	51
571	MAINT OF OVERHEAD LINES	51
572	UNDERGROUND LINES	
573	MISC PLANT	51
	Total Transmission Labor Expenses	

Distribution Operation Labor Expense

580	OPERATION SUPERVISION AND ENGI	64
581	LOAD DISPATCHING	28
582	STATION EXPENSES	28
583	OVERHEAD LINE EXPENSES	55
584	UNDERGROUND LINE EXPENSES	58
585	STREET LIGHTING EXPENSE	15
586	METER EXPENSES	26
586	METER EXPENSES - LOAD MANAGEMENT	
587	CUSTOMER INSTALLATIONS EXPENSE	7
588	MISCELLANEOUS DISTRIBUTION EXP	53
589	RENTS	
	Total Distribution Operation Labor Expense	

Distribution Maintenance Labor Expense

590	MAINTENANCE SUPERVISION AND EN	65
591	MAINTENANCE OF STRUCTURES	
592	MAINTENANCE OF STATION EQUIPMENT	28
593	MAINTENANCE OF OVERHEAD LINES	55
594	MAINTENANCE OF UNDERGROUND LINES	58
595	MAINTENANCE OF LINE TRANSFORMER	70
596	MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	
597	MAINTENANCE OF METERS	
598	MAINTENANCE OF MISC DISTR PLANT	53
	Total Distribution Maintenance Labor Expense	
	Total Distribution Operation and Maintenance Labor Expenses	
	Transmission and Distribution Labor Expenses	
	Production, Transmission and Distribution Labor Expenses	

Customer Accounts Expense

901	SUPERVISION/CUSTOMER ACCTS	6
902	METER READING EXPENSES	6
903	RECORDS AND COLLECTION	6
904	UNCOLLECTIBLE ACCOUNTS	
905	MISC CUST ACCOUNTS	6
	Total Customer Accounts Labor Expense	

Customer Service Expense

907	SUPERVISION	6
908	CUSTOMER ASSISTANCE EXPENSES	6
908	CUSTOMER ASSISTANCE EXP-LOAD MGMT	

909	INFORMATIONAL AND INSTRUCTIONAL	
909	INFORM AND INSTRUC -LOAD MGMT	
910	MISCELLANEOUS CUSTOMER SERVICE	
911	DEMONSTRATION AND SELLING EXP	
912	DEMONSTRATION AND SELLING EXP	
913	WATER HEATER - HEAT PUMP PROGRAM	
915	MDSE-JOBBING-CONTRACT	
916	MISC SALES EXPENSE	
	Total Customer Service Labor Expense	
	Sub-Total Labor Exp	
Administrative and General Expense		
920	ADMIN. & GEN. SALARIES-	66
921	OFFICE SUPPLIES AND EXPENSES	66
922	ADMIN. EXPENSES TRANSFERRED - CREDIT	66
923	OUTSIDE SERVICES EMPLOYED	
924	PROPERTY INSURANCE	
925	INJURIES AND DAMAGES - INSURANCE	66
926	EMPLOYEE BENEFITS	66
928	REGULATORY COMMISSION FEES	
929	DUPLICATE CHARGES-CR	
930	MISCELLANEOUS GENERAL EXPENSES	66
931	RENTS AND LEASES	
932	MAINTENANCE OF GENERAL PLANT	
935	MAINTENANCE OF GENERAL PLANT	59
	Total Administrative and General Expense	
	Total Operation and Maintenance Expenses	
	Operation and Maintenance Expenses Less Purchase Power	

6	7	8	9	10	11

Kentucky Utilities
Electric Cost of Service Study
(Labor)

Total System	Residential Rate RS	Gen. Service GSS	All Elec. Schools AES	Secondary PS	Primary PS	Sec. TOD TODS
$4,189,374	$1,456,395	$455,367	$35,124	$705,895	$156,078	$113,382
$3,035,692	$1,014,277	$320,095	$26,658	$521,066	$111,120	$84,223
$7,897,509	$2,767,528	$863,725	$65,565	$1,325,570	$295,289	$212,631
$5,503,565	$1,928,617	$601,907	$45,690	$923,755	$205,779	$148,177
$1,311,016	$459,420	$143,382	$10,884	$220,050	$49,019	$35,298
$21,937,156	$7,626,237	$2,384,477	$183,921	$3,696,337	$817,286	$593,710
$5,688,357	$1,908,943	$601,814	$49,706	$974,439	$208,623	$157,399
$989,589	$346,782	$108,228	$8,216	$166,099	$37,001	$26,643
$7,837,920	$2,618,784	$826,460	$68,829	$1,345,353	$286,904	$217,458
$1,958,591	$654,399	$206,521	$17,199	$336,186	$71,693	$54,340
$192,076	$64,176	$20,253	$1,687	$32,969	$7,031	$5,329
$16,666,533	$5,593,084	$1,763,276	$145,637	$2,855,046	$611,252	$461,168
$38,603,689	$13,219,320	$4,147,753	$329,558	$6,551,382	$1,428,538	$1,054,878
$6,807	$2,385	$744	$57	$1,143	$255	$183
$4,595	$1,610	$503	$38	$771	$172	$124
$11,402	$3,996	$1,247	$95	$1,914	$426	$307
$93,176	$31,562	$9,928	$806	$15,893	$3,431	$2,563
$19,320	$6,770	$2,113	$160	$3,243	$722	$520

$45,888	$15,332	$4,839	$403	$7,877	$1,680	$1,273
$3,037	$1,015	$320	$27	$521	$111	$84
$161,421	$54,679	$17,200	$1,396	$27,534	$5,945	$4,441
$172,823	$58,675	$18,447	$1,490	$29,448	$6,371	$4,748
$173,570	$60,824	$18,983	$1,441	$29,133	$6,490	$4,673
$206,772	$72,459	$22,614	$1,717	$34,706	$7,731	$5,567
$18,378	$6,440	$2,010	$153	$3,085	$687	$495
$398,720	$139,724	$43,607	$3,310	$66,924	$14,908	$10,735
$35,796	$12,544	$3,915	$297	$6,008	$1,338	$964
$111,975	$39,239	$12,246	$930	$18,795	$4,187	$3,015
$546,106	$191,372	$59,726	$4,534	$91,662	$20,419	$14,703
$74,961	$26,269	$8,198	$622	$12,582	$2,803	$2,018
$768,838	$269,424	$84,085	$6,383	$129,047	$28,747	$20,700
$1,167,558	$409,148	$127,692	$9,693	$195,971	$43,655	$31,435
$39,944,070	$13,687,143	$4,293,892	$340,741	$6,776,801	$1,478,564	$1,091,061
$1,475,083	$516,914	$161,325	$12,246	$247,588	$55,154	$39,715
$1,475,083	$516,914	$161,325	$12,246	$247,588	$55,154	$39,715
$1,045,952	$366,533	$114,392	$8,683	$175,560	$39,108	$28,161
$2,129,244	$746,152	$232,869	$17,677	$357,386	$79,613	$57,327
$268,512	$94,095	$29,366	$2,229	$45,069	$10,040	$7,229
$55,713	$19,524	$6,093	$463	$9,351	$2,083	$1,500
$335,386	$117,529	$36,680	$2,784	$56,293	$12,540	$9,030
$559,103	$195,927	$61,147	$4,642	$93,844	$20,905	$15,053
$177,051	$62,044	$19,364	$1,470	$29,717	$6,620	$4,767
$88,167	$30,896	$9,643	$732	$14,799	$3,297	$2,374
$4,659,128	$1,632,701	$509,554	$38,680	$782,019	$174,205	$125,441

$1,295,320	$707,747	$233,651	$11,225	$135,294	$35,173	$15,739
$717,346	$324,486	$99,481	$9,368	$109,852	$27,396	$16,249
$756,223	$342,072	$104,873	$9,876	$115,806	$28,880	$17,129
$1,589,814	$774,607	$225,360	$19,877	$236,246	$51,608	$35,039
$95,744	$46,649	$13,572	$1,197	$14,228	$3,108	$2,110
$2,507	$0	$0	$0	$0	$0	$0
$4,312,676	$2,706,275	$986,655	$23,058	$289,517	$106,260	$10,886
$1,631	$0	$0	$0	$0	$0	$0
$2,617,399	$1,320,785	$390,702	$24,093	$288,582	$56,822	$41,230
$11,388,660	$6,222,621	$2,054,293	$98,695	$1,189,526	$309,247	$138,383
$83,850	$40,935	$11,893	$1,042	$12,383	$2,709	$1,836
$330,041	$149,292	$45,770	$4,310	$50,542	$12,604	$7,476
$6,250,997	$3,045,680	$886,093	$78,154	$928,897	$202,919	$137,771
$167,819	$81,767	$23,789	$2,098	$24,938	$5,448	$3,699
$68,342	$50,316	$10,766	$383	$4,862	$0	$692
$66,382	$33,498	$9,909	$611	$7,319	$1,441	$1,046
$6,967,431	$3,401,487	$988,219	$86,599	$1,028,940	$225,121	$152,519
$18,356,091	$9,624,108	$3,042,512	$185,294	$2,218,466	$534,369	$290,902
$23,015,219	$11,256,809	$3,552,066	$223,974	$3,000,485	$708,574	$416,343
$64,434,372	$25,460,866	$8,007,283	$576,961	$10,024,873	$2,242,292	$1,547,120
$2,323,402	$1,507,445	$588,880	$22,952	$101,005	$5,325	$12,283
$270,538	$175,528	$68,569	$2,672	$11,761	$620	$1,430
$8,203,410	$5,322,449	$2,079,203	$81,037	$356,625	$18,803	$43,367
$426,247	$276,553	$108,035	$4,211	$18,530	$977	$2,253
$11,223,597	$7,281,975	$2,844,687	$110,872	$487,921	$25,726	$59,334
$180,381	$117,033	$45,719	$1,782	$7,842	$413	$954
$1,275,796	$827,748	$323,358	$12,603	$55,462	$2,924	$6,745

$1,456,177	$944,781	$369,077	$14,385	$63,304	$3,338	$7,698
$77,114,146	$33,687,621	$11,221,047	$702,217	$10,576,099	$2,271,355	$1,614,151
$19,421,711	$8,484,452	$2,826,095	$176,858	$2,663,661	$572,056	$406,535
$34,619	$15,123	$5,037	$315	$4,748	$1,020	$725
-$1,884,219	-$823,129	-$274,177	-$17,158	-$258,418	-$55,499	-$39,440
$795,436	$347,489	$115,746	$7,243	$109,093	$23,429	$16,650
$34,920,650	$15,255,225	$5,081,380	$317,995	$4,789,319	$1,028,569	$730,958
$30,997	$13,541	$4,510	$282	$4,251	$913	$649
$5,065,262	$1,967,352	$603,747	$43,178	$778,349	$169,831	$122,441
$58,384,456	$25,260,054	$8,362,339	$528,714	$8,091,003	$1,740,319	$1,238,517
$135,498,602	$58,947,675	$19,583,385	$1,230,931	$18,667,102	$4,011,674	$2,852,668
$135,498,602	**$58,947,675**	**$19,583,385**	**$1,230,931**	**$18,667,102**	**$4,011,674**	**$2,852,668**

12	13	14	15	16	17
Pri. TOD TODP	**Retail Trans. RTS**	**Fluc. Load FLS**	**Outdoor Ltng. St. and POL**	**Lighting Energy LE**	**Traffic TE**
$805,104	$331,903	$106,951	$22,915	$7	$253
$607,000	$249,048	$80,944	$21,053	$7	$201
$1,505,052	$621,093	$199,767	$40,809	$13	$467
$1,048,831	$432,823	$139,212	$28,439	$9	$325
$249,844	$103,104	$33,162	$6,774	$2	$77
$4,215,831	$1,737,971	$560,035	$119,990	$39	$1,323
$1,132,602	$464,931	$150,972	$38,543	$13	$374
$188,589	$77,825	$25,032	$5,114	$2	$58
$1,567,227	$643,022	$208,990	$54,357	$18	$520
$391,629	$160,683	$52,224	$13,583	$4	$130
$38,406	$15,758	$5,122	$1,332	$0	$13
$3,318,453	$1,362,219	$442,339	$112,928	$37	$1,095
$7,534,284	$3,100,190	$1,002,374	$232,918	$76	$2,418
$1,297	$535	$172	$35	$0	$0
$876	$361	$116	$24	$0	$0
$2,173	$897	$288	$59	$0	$1
$18,383	$7,555	$2,448	$600	$0	$6
$3,682	$1,519	$489	$100	$0	$1

$9,176	$3,765	$1,224	$318	$0	$3
$607	$249	$81	$21	$0	$0
$31,848	$13,088	$4,242	$1,039	$0	$10
$34,021	$13,984	$4,530	$1,098	$0	$11
$33,078	$13,650	$4,390	$897	$0	$10
$39,405	$16,261	$5,230	$1,068	$0	$12
$3,502	$1,445	$465	$95	$0	$1
$75,985	$31,357	$10,086	$2,060	$1	$24
$6,822	$2,815	$905	$185	$0	$2
$21,339	$8,806	$2,832	$579	$0	$7
$104,073	$42,948	$13,814	$2,822	$1	$32
$14,286	$5,895	$1,896	$387	$0	$4
$146,520	$60,465	$19,448	$3,973	$1	$45
$222,505	$91,822	$29,533	$6,033	$2	$69
$7,790,810	$3,205,996	$1,036,437	$240,049	$78	$2,498
$281,111	$116,007	$37,312	$7,622	$2	$87
$281,111	$116,007	$37,312	$7,622	$2	$87
$199,330	$82,258	$26,457	$5,405	$2	$62
$405,776	$167,453	$53,859	$11,003	$4	$126
$51,171	$21,117	$6,792	$1,387	$0	$16
$10,617	$4,382	$1,409	$288	$0	$3
$63,916	$26,376	$8,484	$1,733	$1	$20
$106,550	$43,970	$14,142	$2,889	$1	$33
$33,741	$13,924	$4,478	$915	$0	$10
$16,802	$6,934	$2,230	$456	$0	$5
$887,904	$366,413	$117,852	$24,075	$8	$275

$106,520	$13,826	$508	$34,966	$11	$659
$124,956	$0	$0	$5,528	$2	$27
$131,728	$0	$0	$5,827	$2	$29
$235,394	$0	$0	$11,621	$4	$58
$14,176	$0	$0	$700	$0	$4
$0	$0	$0	$2,507	$0	$0
$76,889	$104,583	$3,842	$0	$71	$4,640
$0	$0	$0	$1,631	$0	$0
$246,881	$3,153	$116	$244,648	$9	$378
$936,545	$121,562	$4,466	$307,427	$99	$5,795
$12,353	$1	$0	$694	$0	$3
$57,491	$0	$0	$2,543	$1	$13
$925,546	$0	$0	$45,692	$15	$229
$24,848	$0	$0	$1,227	$0	$6
$0	$0	$0	$1,317	$0	$6
$6,261	$80	$3	$6,205	$0	$10
$1,026,499	$81	$3	$57,678	$17	$266
$1,963,044	$121,643	$4,469	$365,105	$116	$6,062
$2,850,948	$488,057	$122,321	$389,181	$124	$6,337
$10,922,869	$3,810,059	$1,196,070	$636,852	$205	$8,922
$14,883	$2,582	$179	$67,596	$4	$269
$1,733	$301	$21	$7,871	$0	$31
$52,547	$9,117	$633	$238,666	$13	$950
$2,730	$474	$33	$12,401	$1	$49
$71,893	$12,473	$866	$326,534	$17	$1,299
$1,155	$200	$14	$5,248	$0	$21
$8,172	$1,418	$98	$37,117	$2	$148

$9,328	$1,618	$112	$42,365	$2	$169
$11,004,090	$3,824,151	$1,197,049	$1,005,751	$224	$10,390
$2,771,453	$963,138	$301,485	$253,305	$57	$2,617
$4,940	$1,717	$537	$452	$0	$5
-$268,876	-$93,440	-$29,249	-$24,575	-$5	-$254
$113,508	$39,446	$12,348	$10,374	$2	$107
$4,983,132	$1,731,742	$542,076	$455,448	$102	$4,705
$4,423	$1,537	$481	$404	$0	$4
$845,242	$301,757	$96,628	$136,321	$11	$406
$8,453,823	$2,945,897	$924,306	$831,729	$166	$7,590
$19,457,912	$6,770,048	$2,121,355	$1,837,480	$390	$17,980
$19,457,912	**$6,770,048**	**$2,121,355**	**$1,837,480**	**$390**	**$17,980**

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Acct. No.	Account Description	Allocator	Total System	Residential Rate RS
1 **REVENUE**				
	Sales	74	$1,291,701,071	$474,158,148
	Franchise Fees and HEA			
	Accrued Revenues			
	Intercompany Sales	2	$22,834,450	$7,635,846
	Off-System Sales	82	$5,895,029	$2,160,092
	Brokered Sales	2	-$294,880	-$98,608
	LATE PAYMENT - DIRECT	76	$6,910,624	$5,226,739
	RECONNECT CHARGES	83	$1,659,612	$1,505,487
	OTHER SERVICE CHARGES	83	$547,025	$496,224
	RENT FROM ELEC PROPERTY	22	$2,153,991	$830,149
	TRANSMISSION SERVICE	52	$10,488,823	$3,675,603
	TAX REMITTANCE COMPENSATION	85	$17,113	$6,282
	RETURN CHECK CHARGES	83	$130,862	$118,709
	OTHER MISC REVENUES	83	$22,525	$20,433
	EXCESS FACILITIES CHARGES	83	$14,277	$12,951
	FORFEITED REFUNDABLE ADVANC	85	-$3,602	-$1,322
	Unbilled Revenue			
	TOTAL REVENUE		**$1,342,076,920**	**$495,746,733**
ProForma Adjustments				
	Eliminate unbilled revenues	85	$5,107,000	$1,874,680
	Eliminate accrued revenues	85	-$8,438,658	-$3,097,666
	Mismatch in fuel cost recovery	2	-$9,156,061	-$3,061,789
	Annualize FAC roll-in to base rates	43	$2,885,839	$882,160
	Adjustment to reflect changes to FAC (	43	-$2,638,801	-$806,644
	Eliminate ECR revenues	49	-$14,710,734	-$5,574,888
	Adjustment to reflect Full Year of ECR Roll-in			
	Remove off-system ECR revenues	82	-$296,088	-$108,494
	To adjust Off-system sales margins	82	-$292,995	-$107,361
	Eliminate brokered sales revenues	2	$294,881	$98,608
	Eliminate DSM revenues	48	-$15,401,724	-$11,425,658
	Year End Adjustment	86	-$3,407,542	-$709,927
	Customer rate switching adjustment	84	-$8,348,788	-$30,891
	Remove out of period items	69	$23,287	$8,995
	Subtotal		-$54,380,384	-$22,058,875
Total Revenue After Adjustments			**$1,287,696,536**	**$473,687,859**

7	8	9	10	11	12	13
Kentucky Utilities						
ectric Cost of Service Study						
(Revenues)						
Gen. Service GSS	**All Elec. Schools AES**	**Secondary PS**	**Primary PS**	**Sec. TOD TODS**	**Pri. TOD TODP**	**Retail Trans. RTS**
$181,472,282	$11,111,098	$222,187,654	$51,446,772	$25,199,769	$202,384,448	$85,720,555
$2,444,156	$201,985	$3,934,466	$899,633	$582,438	$4,492,594	$1,874,628
$662,785	$49,718	$953,024	$218,226	$145,031	$1,082,539	$455,186
-$31,563	-$2,608	-$50,809	-$11,618	-$7,522	-$58,017	-$24,209
$1,128,697	$5,854	$225,327	$29,221	$75,334	$179,921	$39,402
$53,534	$662	$3,314	$63,195	$2,611	$98	$0
$17,645	$218	$1,092	$20,830	$860	$32	$0
$255,069	$18,324	$333,405	$72,878	$52,536	$363,472	$131,567
$1,147,129	$87,078	$1,760,514	$392,179	$282,399	$1,998,886	$824,885
$2,404	$147	$2,944	$682	$334	$2,681	$1,136
$4,221	$52	$261	$4,983	$206	$8	$0
$727	$9	$45	$858	$35	$1	$0
$461	$6	$29	$544	$22	$1	$0
-$506	-$31	-$620	-$143	-$70	-$564	-$239
$187,157,042	**$11,472,511**	**$229,350,647**	**$53,138,237**	**$26,333,984**	**$210,446,101**	**$89,022,911**
$717,487	$43,930	$878,464	$203,405	$99,632	$800,168	$338,913
-$1,185,555	-$72,589	-$1,451,548	-$336,101	-$164,630	-$1,322,174	-$560,011
-$980,047	-$80,991	-$1,577,625	-$360,731	-$233,544	-$1,801,421	-$751,680
$313,854	$27,666	$517,040	$153,768	$67,296	$541,691	$272,139
-$286,987	-$25,298	-$472,779	-$140,605	-$61,535	-$495,320	-$248,843
-$2,594,231	-$124,251	-$2,755,268	-$685,530	-$219,124	-$1,637,606	-$689,254
-$33,290	-$2,497	-$47,867	-$10,961	-$7,284	-$54,372	-$22,863
-$32,942	-$2,471	-$47,367	-$10,846	-$7,208	-$53,804	-$22,624
$31,564	$2,608	$50,809	$11,618	$7,522	$58,017	$24,209
-$3,105,609	-$38,694	-$527,104	-$97,298	-$70,050	-$137,311	$0
$42,703	$73,498	-$1,561,902	$171,608	$116,329	-$1,815,382	$166,915
-$3,346,954	-$20,438	-$1,353,663	-$5,386,209	$2,518,028	$3,315,076	-$2,949,246
$2,766	$198	$3,596	$785	$566	$3,918	$1,414
-$10,457,241	-$219,327	-$8,345,215	-$6,487,097	$2,045,998	-$2,598,523	-$4,440,930
$176,699,801	**$11,253,184**	**$221,005,432**	**$46,651,140**	**$28,379,982**	**$207,847,578**	**$84,581,981**

14	15	16	17	
Fluc. Load FLS	**Outdoor Ltng. St. and POL**	**Lighting Energy LE**	**Traffic TE**	
$14,733,900	$23,177,212	$2,251	$106,981	$0
				$0
				$0
$608,857	$158,359	$51	$1,438	$0
$141,370	$26,723	$9	$325	$0
-$7,863	-$2,045	-$1	-$19	$0
$0	$125	$0	$4	$0
$126	$30,585	$0	$0	$0
$42	$10,081	$0	$0	$0
$42,149	$54,269	$5	$169	$0
$265,314	$54,199	$18	$620	$0
$195	$307	$0	$1	$0
$10	$2,412	$0	$0	$0
$2	$415	$0	$0	$0
$1	$263	$0	$0	$0
-$41	-$65	$0	$0	$0
				$0
$15,784,061	**$23,512,840**	**$2,333**	**$109,519**	$0
				$0
				$0
				$0
$58,253	$91,636	$9	$423	$0
-$96,256	-$151,416	-$15	-$699	$0
-$244,137	-$63,498	-$21	-$577	$0
$89,538	$20,524	$6	$156	$0
-$81,873	-$18,767	-$6	-$143	$0
-$170,284	-$259,239	-$11	-$1,049	$0
				$0
-$7,101	-$1,342	$0	-$16	$0
-$7,026	-$1,328	$0	-$16	$0
$7,863	$2,045	$1	$19	$0
$0	$0	$0	$0	$0
$0	$97,552	$0	$11,064	$0
-$1,094,561	$0	$0	$70	$0
$453	$593	$0	$2	$0
-$1,545,131	-$283,241	-$37	$9,234	$0
				$0
$14,238,930	**$23,229,600**	**$2,296**	**$118,753**	$0

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Alloc.	Account Description		Total
1	Average Demand (Loss Adjusted) Adjusted For Rate Switching	Energy	2,199,392
2	Energy (Loss Adjusted) Before Rate Switching		19,319,457,805
3	Customers (Monthly Bills)		679,690
4	Customers (Monthly Bills)		679,690
5	Average Customers (Lighting = Lights)		679,690
6	Weighted Average Customers (Lighting =9 Lights per Cust)	Cust05	647,876
7	Street Lighting	Cust04	80,975,590
8	Average Customers	Cust01	679,690
9	Average Customers (Lighting = 9 Lights per Cust)	Cust06	528,286
10	Average Secondary Customers	Cust07	527,786
11	Average Primary Customers	Cust08	528,249
12	Year End Customers		679,917
13	Year End Customers (Lighting = Lights)		679,917
14	Weighted Year End Customers (Lighting =9 Lights per Cust)	YECust05	647,449
15	Street Lighting	YECust04	80,975,590
16	Year End Customers	YECust01	679,917
17	Year End Customers (Lighting = 9 Lights per Cust)	YECust06	527,883
18	Year End Secondary Customers	YECust07	527,382
19	Year End Primary Customers	YECust08	527,847
20	Maximum Class Non-Coincident Peak Demands (Adjusted)	NCP	4,319,251
21			
22	Net Utility Plant	UPT	3,861,083,104
23	Total Utility Plant	TUP	5,952,611,566
24			
25			
26	Meter Cost - Weighted Cost of Meters	C03	41,191,066
27	Customer Services - Weighted cost of Services	C02	261,984,004
28	Maximum Class Demands (Primary)	NCPP	3,870,320
29	Sum of the Individual Customer Demands (Secondary)	SICD	5,887,377
30	Summer Peak Period Demand Allocator	SCP	3,516,646
31	Winter Peak Period Demand Allocator	WCP	3,439,501
32			
33	Production Residual Winter Demand Allocator	PPWDRA	3,439,501
34	Production Winter Demand Allocator	PPWDA	3,439,501
35	Production Residual Summer Demand Allocator	PPSDRA	3,516,646
36	Production Summer Demand Allocator	PPSDA	3,516,646
37	Production Residual Summer Demand Allocator	PPSDRA	3,516,646
38	Production Summer Demand Total	PPSDT	3,516,646

39	Distribution Lines, Transformers & Services Plan)	SDALL	1,036,378,367
40			
41			
42			
43	FAC Roll-In	FAC01	-3,616,226
44			
45			
46	Base Rate Revenue		1,257,574,176
47			
48	Remove DSM Revenues	DSM01	15,401,444
49	Remove ECR Revenues	ECRREV01	14,710,735
50			
51	Gross Production Plant		3,590,352,277
52	Gross Transmission Plant		536,001,810
53	Gross Distribution Plant		1,348,161,065
54	Total Prod.,Trans., Distrib Plant		5,474,515,152
55	Dist. Overhead Lines Gross Plant		537,135,305
56	Gross Intangible Plant		52,426,604
57	Gross Total Plant in Service		5,653,048,566
58	Dist. Underground Lines Gross Plant		141,341,084
59	Gross General Plant		124,597,128
60	Labor Accts 501-507		17,747,782
61	Labor Accts 511-514		10,978,176
62	Labor Accts 536-540		4,595
63	Labor Accts 542-545		68,245
64	Labor Accts 581-588		10,093,340
65	Labor Accts 591-598		6,883,581
66	Labor Accts 500-916		77,114,146
67	O&M less Purchased Power		768,727,280
68	Dist. Lines Gross Plant		678,476,389
69	Rate Base		3,500,935,144
70	Gross Transformer Plant		273,394,360
71	Depreciation Expense	DET	167,700,748
72	Total Labor	LBT	135,498,602
73			
74	Sales Revenue	R01	1,291,701,070
75			
76	Late Payment Revenue		6,910,624
77			
78	O&M Expenses	OMT	858,787,981
79	Steam Production Plant		3,105,688,242
80	Hydro Production Plant		24,836,524
81	Other Production Plant		459,827,511
82	Off-System Sales	OSSALL	5,895,028
83	Misc. Service Revenue		1
84	Rate Switching Allocator		-8,348,788
85	Billing Determinant Rev net of CSR & HEA		1,288,235,380
86	Year End Rev Adjustment		-3,407,542

87	O&M less Fuel & Purchased Power		320,353,660
88	Intermediate & Peak Production Plant Allocated Amount		915,180,795
89			
MEMO	Interruptible Credit Allocator		
91	Production Portion		
92	Intangible & General Plant Portion		
93	Total Interruptible Credit Allocator		
94			
95			
MEMO	Off-System Sales Allocator		
	Off-System Sales	Prod Plt	
	Less: Adjustment to Reallocate Expenses		
	Costs allocated on Energy to be reallocated on RBPPT		
	Costs allocated on Energy reallocated on RBPPT		
	Net Adjustment		
	Off System Sales Allocator		
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Kentucky Utilities
Electric Cost of Service Study
(Allocator Amounts)

Residential Rate RS	Gen. Service GSS	All Elec. Schools AES	Secondary PS	Primary PS	Sec. TOD TODS
734,855	231,912	19,314	377,518	80,508	61,021
6,460,431,335	2,067,918,123	170,892,344	3,328,818,666	761,148,808	492,781,255
420,348	82,102	640	5,633	297	137
420,348	82,102	640	5,633	297	137
420,348	82,102	640	5,633	297	137
420,348	164,208	6,400	28,165	1,485	3,425
0	0	0	0	0	0
420,348	82,102	640	5,633	297	137
420,348	82,102	640	5,633	297	137
420,348	82,102	640	5,633	0	137
420,348	82,102	640	5,633	297	137
419,902	82,069	643	5,627	298	137
419,902	82,069	643	5,627	298	137
419,902	164,138	6,430	28,135	1,490	3,425
0	0	0	0	0	0
419,902	82,069	643	5,627	298	137
419,902	82,069	643	5,627	298	137
419,902	82,069	643	5,627	0	137
419,902	82,069	643	5,627	298	137
1,750,711	536,735	50,546	592,690	147,809	87,667
1,488,062,327	457,218,240	32,845,461	597,637,405	130,634,857	94,171,972
2,304,537,952	707,582,535	50,698,589	917,489,865	200,341,389	144,430,896
25,848,067	9,423,698	220,230	2,765,228	1,014,904	103,975
124,550,403	81,741,213	390,162	4,486,183	0	83,129
1,750,711	536,735	50,546	592,690	147,809	87,667
4,032,454	937,055	55,019	723,487	0	109,367
1,400,033	424,931	24,266	551,195	139,563	86,247
1,570,811	433,803	29,246	435,872	96,788	64,825
1,570,811	433,803	29,246	435,872	96,788	64,825
1,570,811	433,803	29,246	435,872	96,788	64,825
1,400,033	424,931	24,266	551,195	139,563	86,247
1,400,033	424,931	24,266	551,195	139,563	86,247
1,400,033	424,931	24,266	551,195	139,563	86,247
1,400,033	424,931	24,266	551,195	139,563	86,247

572,034,092	165,609,832	10,139,198	121,718,934	22,024,582	17,750,043
-1,105,429	-393,289	-34,668	-647,899	-192,686	-84,328
458,005,465	182,158,458	10,668,266	221,396,753	51,224,549	22,889,891
11,425,450	3,105,553	38,693	527,094	97,296	70,049
5,574,888	2,594,231	124,251	2,755,268	685,530	219,124
1,258,168,915	392,665,366	29,807,026	602,628,605	134,243,803	96,665,862
187,831,378	58,620,807	4,449,875	89,966,109	20,041,187	14,431,196
680,305,552	201,241,216	12,409,914	148,642,100	29,267,733	21,236,405
2,126,305,845	652,527,389	46,666,815	841,236,814	183,552,723	132,333,463
261,709,038	76,140,163	6,715,644	79,818,200	17,436,392	11,838,415
20,362,533	6,248,918	446,904	8,056,090	1,757,790	1,267,289
2,195,823,809	673,852,844	48,189,729	868,605,469	189,520,851	136,636,374
68,865,775	20,035,423	1,767,146	21,003,257	4,588,190	3,115,145
48,393,619	14,851,185	1,062,113	19,146,114	4,177,565	3,011,841
6,169,842	1,929,109	148,797	2,990,441	661,208	480,328
3,684,141	1,161,463	95,930	1,880,607	402,629	303,770
1,610	503	38	771	172	124
23,117	7,272	590	11,641	2,513	1,878
5,514,874	1,820,642	87,470	1,054,232	274,074	122,643
3,360,552	976,327	85,557	1,016,557	222,412	150,684
33,687,621	11,221,047	702,217	10,576,099	2,271,355	1,614,151
288,711,816	93,275,360	6,891,035	121,451,863	25,886,651	19,285,550
330,574,813	96,175,586	8,482,789	100,821,457	22,024,582	14,953,560
1,352,304,228	415,892,019	29,839,081	540,617,087	118,002,517	85,151,304
201,283,323	43,067,158	1,530,555	19,450,378	0	2,769,668
64,280,578	19,767,710	1,424,539	26,088,772	5,709,673	4,115,684
58,947,675	19,583,385	1,230,931	18,667,102	4,011,674	2,852,668
474,158,148	181,472,282	11,111,098	222,187,654	51,446,772	25,199,769
5,226,739	1,128,697	5,854	225,327	29,221	75,334
318,925,939	102,801,353	7,678,278	136,881,761	29,189,224	21,778,019
1,088,327,858	339,659,208	25,783,356	521,279,370	116,122,143	83,616,874
8,703,475	2,716,291	206,192	4,168,727	928,641	668,693
161,137,581	50,289,867	3,817,478	77,180,508	17,193,019	12,380,296
2,160,092	662,785	49,718	953,024	218,226	145,031
1	0	0	0	0	0
-30,891	-3,346,954	-20,438	-1,353,663	-5,386,209	2,518,028
472,885,961	180,985,384	11,081,286	221,591,515	51,308,738	25,132,157
-709,927	42,703	73,498	-1,561,902	171,608	116,329

138,902,477	45,997,141	2,953,648	44,490,031	9,474,115	6,845,744
364,348,107	110,585,112	6,315,045	143,444,372	36,320,226	22,445,136

Pri. TOD TODP	Retail Trans. RTS	Fluc. Load FLS	Outdoor Ltng. St. and POL	Lighting Energy LE	Traffic TE
439,778	180,438	58,644	15,253	5	146
3,801,032,523	1,586,059,250	515,132,956	133,982,265	43,528	1,216,752
166	36	1	169,645	11	674
166	36	1	169,645	11	674
166	36	1	169,645	11	674
4,150	720	50	18,849	1	75
0	0	0	80,975,590	0	0
166	36	1	169,645	11	674
166	36	1	18,849	1	75
0	0	0	18,849	1	75
166	0	0	18,849	1	75
167	35	1	170,307	11	720
167	35	1	170,307	11	720
4,175	700	50	18,923	1	80
0	0	0	80,975,590	0	0
167	35	1	170,307	11	720
167	35	1	18,923	1	80
0	0	0	18,923	1	80
167	0	0	18,923	1	80
674,181	276,057	172,874	29,823	10	148
651,532,339	235,838,043	75,553,774	97,277,828	8,093	302,765
997,971,831	358,366,896	114,777,675	155,928,816	12,601	472,521
734,376	998,891	36,699	0	677	44,321
0	0	0	50,516,086	3,263	213,565
674,181	0	0	29,823	10	148
0	0	0	29,823	10	162
573,741	241,657	74,880	0	0	133
519,768	231,577	56,678	0	0	133
519,768	231,577	56,678	0	0	133
519,768	231,577	56,678	0	0	133
573,741	241,657	74,880	0	0	133
573,741	241,657	74,880	0	0	133
573,741	241,657	74,880	0	0	133
573,741	241,657	74,880	0	0	133

100,457,716	0	0	26,523,794	3,258	116,919	
-678,789	-341,016	-112,199	-25,719	-8	-196	
184,047,357	79,886,044	24,102,240	23,087,333	2,255	105,565	
137,309	0	0	0	0	0	
1,637,606	689,254	170,284	259,239	11	1,049	
684,224,162	282,360,237	90,817,581	18,552,567	6,033	212,118	
102,147,467	42,153,412	13,558,109	2,769,703	901	31,667	
127,162,675	1,624,029	59,666	126,012,460	4,737	194,578	
913,534,304	326,137,678	104,435,357	147,334,730	11,671	438,363	
79,530,234	0	0	3,926,227	1,317	19,676	
8,748,446	3,123,252	1,000,123	1,410,949	112	4,198	
943,216,715	336,685,473	107,812,442	152,240,050	12,053	452,756	
20,927,482	0	0	1,033,142	346	5,178	0
20,791,567	7,422,725	2,376,895	3,353,262	266	9,977	
3,410,727	1,406,068	453,084	97,075	32	1,071	
2,185,851	897,288	291,367	74,385	24	721	
876	361	116	24	0	0	
13,465	5,533	1,793	439	0	4	
830,024	107,736	3,958	272,461	88	5,136	0
1,014,146	80	3	56,984	17	263	
11,004,090	3,824,151	1,197,049	1,005,751	224	10,390	
136,212,688	52,665,910	16,975,918	7,303,356	1,834	65,298	
100,457,716	0	0	4,959,369	1,663	24,853	
588,956,537	212,580,328	68,103,543	89,203,439	7,416	277,644	
0	0	0	5,269,559	542	23,177	
28,517,711	10,419,749	3,339,109	4,023,921	347	12,956	
19,457,912	6,770,048	2,121,355	1,837,480	390	17,980	
202,384,448	85,720,555	14,733,900	23,177,212	2,251	106,981	
179,921	39,402	0	125	0	4	
154,149,819	60,028,817	19,366,944	7,914,575	2,033	71,219	
591,860,289	244,244,241	78,558,056	16,048,144	5,219	183,484	
4,733,171	1,953,248	628,237	128,339	42	1,467	
87,630,703	36,162,748	11,631,288	2,376,085	773	27,167	
1,082,539	455,186	141,370	26,723	9	325	
0	0	0	0	0	0	
3,315,076	-2,949,246	-1,094,561	0	0	70	
201,841,442	85,490,563	14,694,368	23,115,027	2,245	106,694	
-1,815,382	166,915	0	97,552	0	11,064	

46,558,400	15,881,382	5,020,509	4,193,843	823	35,547
149,311,800	62,889,425	19,486,959	0	0	34,612

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Alloc.	Account Description		Total
1	Average Demand (Loss Adjusted) Adjusted For Rate Switching		100.0000%
2	Energy (Loss Adjusted) Before Rate Switching	0	100.0000%
3	Customers (Monthly Bills)		100.0000%
4	Customers (Monthly Bills)		100.0000%
5	Average Customers (Lighting = Lights)		100.0000%
6	Weighted Average Customers (Lighting =9 Lights per Cust)	Cust05	100.0000%
7	Street Lighting	Cust04	100.0000%
8	Average Customers	Cust01	100.0000%
9	Average Customers (Lighting = 9 Lights per Cust)	Cust06	100.0000%
10	Average Secondary Customers	Cust07	100.0000%
11	Average Primary Customers	Cust08	100.0000%
12	Year End Customers		100.0000%
13	Year End Customers (Lighting = Lights)		100.0000%
14	Weighted Year End Customers (Lighting =9 Lights per Cust)	YECust05	100.0000%
15	Street Lighting	YECust04	100.0000%
16	Year End Customers	YECust01	100.0000%
17	Year End Customers (Lighting = 9 Lights per Cust)	YECust06	100.0000%
18	Year End Secondary Customers	YECust07	100.0000%
19	Year End Primary Customers	YECust08	100.0000%
20	Maximum Class Non-Coincident Peak Demands (Adjusted)	NCP	100.0000%
21			
22	Net Utility Plant	SICD	100.0000%
23	Total Utility Plant	SCP	100.0000%
24			
25			
26	Meter Cost - Weighted Cost of Meters	PPWDRA	100.0000%
27	Customer Services - Weighted cost of Services		100.0000%
28	Maximum Class Demands (Primary)		100.0000%
29	Sum of the Individual Customer Demands (Secondary)		100.0000%
30	Summer Peak Period Demand Allocator	#REF!	100.0000%
31	Winter Peak Period Demand Allocator	PPWDA	100.0000%
32			
33	Production Residual Winter Demand Allocator		100.0000%
34	Production Winter Demand Allocator		100.0000%
35	Production Residual Summer Demand Allocator		100.0000%
36	Production Summer Demand Allocator	PPSDT	100.0000%
37	Production Residual Summer Demand Allocator	PPSDA	100.0000%
38	Production Summer Demand Total	SDALL	100.0000%

39	Distribution Lines, Transformers & Services Plan)	ECRREV01			100.0000%
40					
41					
42					
43	FAC Roll-In	0			100.0000%
44					
45					
46	Base Rate Revenue	0			100.0000%
47					
48	Remove DSM Revenues	0			100.0000%
49	Remove ECR Revenues	0	0	0	100.0000%
50					
51	Gross Production Plant	0	0	0	100.0000%
52	Gross Transmission Plant	0	0	0	100.0000%
53	Gross Distribution Plant	0	0	0	100.0000%
54	Total Prod.,Trans., Distrib Plant	0	0	0	100.0000%
55	Dist. Overhead Lines Gross Plant	0	0	0	100.0000%
56	Gross Intangible Plant	0	0	0	100.0000%
57	Gross Total Plant in Service	0	0	0	100.0000%
58	Dist. Underground Lines Gross Plant	0	0	0	100.0000%
59	Gross General Plant	0	0	0	100.0000%
60	Labor Accts 501-507	0	0	0	100.0000%
61	Labor Accts 511-514	0	0	0	100.0000%
62	Labor Accts 536-540	0	0	0	100.0000%
63	Labor Accts 542-545	0	0	0	100.0000%
64	Labor Accts 581-588	0	0	0	100.0000%
65	Labor Accts 591-598	0	0	0	100.0000%
66	Labor Accts 500-916	0	0	0	100.0000%
67	O&M less Purchased Power	DET	0	0	100.0000%
68	Dist. Lines Gross Plant	LBT	0	0	100.0000%
69	Rate Base	0	0	0	100.0000%
70	Gross Transformer Plant	R01	0	0	100.0000%
71	Depreciation Expense	0	0	0	100.0000%
72	Total Labor	0	0	0	100.0000%
73					
74	Sales Revenue	OMT	0	0	100.0000%
75					
76	Late Payment Revenue	0	0	0	100.0000%
77					
78	O&M Expenses	OSSALL	0	0	100.0000%
79	Steam Production Plant	0	0	0	100.0000%
80	Hydro Production Plant	0	0	0	100.0000%
81	Other Production Plant	0	0	0	100.0000%
82	Off-System Sales	0	0	0	100.0000%
83	Misc. Service Revenue	0	0	0	100.0000%
84	Rate Switching Allocator	0	0	0	100.0000%
85	Billing Determinant Rev net of CSR & HEA	0	0	0	100.0000%
86	Year End Rev Adjustment	0	0	0	100.0000%

87	O&M less Fuel & Purchased Power	0	0	0	100.0000%
88	Intermediate & Peak Production Plant Allocated Amount	0	0	0	100.0000%
89					
MEMO					
91					
92					
93					
94					
95					
MEMO					
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0					
0					
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Kentucky Utilities
Electric Cost of Service Study
(Allocator Percentages)

Residential Rate RS	Gen. Service GSS	All Elec. Schools AES	Secondary PS	Primary PS	Sec. TOD TODS	Pri. TOD TODP
33.4117%	10.5444%	0.8781%	17.1647%	3.6605%	2.7744%	19.9954%
33.4400%	10.7038%	0.8846%	17.2304%	3.9398%	2.5507%	19.6746%
61.8441%	12.0793%	0.0942%	0.8288%	0.0437%	0.0202%	0.0244%
61.8441%	12.0793%	0.0942%	0.8288%	0.0437%	0.0202%	0.0244%
61.8441%	12.0793%	0.0942%	0.8288%	0.0437%	0.0202%	0.0244%
64.8809%	25.3456%	0.9878%	4.3473%	0.2292%	0.5287%	0.6406%
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
61.8441%	12.0793%	0.0942%	0.8288%	0.0437%	0.0202%	0.0244%
79.5683%	15.5412%	0.1211%	1.0663%	0.0562%	0.0259%	0.0314%
79.6437%	15.5559%	0.1213%	1.0673%	0.0000%	0.0260%	0.0000%
79.5739%	15.5423%	0.1212%	1.0664%	0.0562%	0.0259%	0.0314%
61.7578%	12.0704%	0.0946%	0.8276%	0.0438%	0.0201%	0.0246%
61.7578%	12.0704%	0.0946%	0.8276%	0.0438%	0.0201%	0.0246%
64.8548%	25.3515%	0.9931%	4.3455%	0.2301%	0.5290%	0.6448%
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
61.7578%	12.0704%	0.0946%	0.8276%	0.0438%	0.0201%	0.0246%
79.5445%	15.5468%	0.1218%	1.0660%	0.0565%	0.0260%	0.0316%
79.6201%	15.5616%	0.1219%	1.0670%	0.0000%	0.0260%	0.0000%
79.5499%	15.5479%	0.1218%	1.0660%	0.0565%	0.0260%	0.0316%
40.5327%	12.4266%	1.1702%	13.7221%	3.4221%	2.0297%	15.6087%
38.5400%	11.8417%	0.8507%	15.4785%	3.3834%	2.4390%	16.8743%
38.7147%	11.8869%	0.8517%	15.4132%	3.3656%	2.4263%	16.7653%
62.7516%	22.8780%	0.5347%	6.7132%	2.4639%	0.2524%	1.7829%
47.5412%	31.2008%	0.1489%	1.7124%	0.0000%	0.0317%	0.0000%
45.2343%	13.8680%	1.3060%	15.3137%	3.8190%	2.2651%	17.4193%
68.4932%	15.9163%	0.9345%	12.2888%	0.0000%	1.8577%	0.0000%
39.8116%	12.0834%	0.6900%	15.6739%	3.9686%	2.4525%	16.3150%
45.6697%	12.6124%	0.8503%	12.6725%	2.8140%	1.8847%	15.1117%
45.6697%	12.6124%	0.8503%	12.6725%	2.8140%	1.8847%	15.1117%
45.6697%	12.6124%	0.8503%	12.6725%	2.8140%	1.8847%	15.1117%
39.8116%	12.0834%	0.6900%	15.6739%	3.9686%	2.4525%	16.3150%
39.8116%	12.0834%	0.6900%	15.6739%	3.9686%	2.4525%	16.3150%
39.8116%	12.0834%	0.6900%	15.6739%	3.9686%	2.4525%	16.3150%
39.8116%	12.0834%	0.6900%	15.6739%	3.9686%	2.4525%	16.3150%

55.1955%	15.9797%	0.9783%	11.7446%	2.1251%	1.7127%	9.6932%
30.5686%	10.8757%	0.9587%	17.9164%	5.3284%	2.3319%	18.7706%
36.4198%	14.4849%	0.8483%	17.6051%	4.0733%	1.8202%	14.6351%
74.1843%	20.1640%	0.2512%	3.4224%	0.6317%	0.4548%	0.8915%
37.8967%	17.6350%	0.8446%	18.7296%	4.6601%	1.4896%	11.1320%
35.0430%	10.9367%	0.8302%	16.7847%	3.7390%	2.6924%	19.0573%
35.0430%	10.9367%	0.8302%	16.7847%	3.7390%	2.6924%	19.0573%
50.4617%	14.9271%	0.9205%	11.0255%	2.1709%	1.5752%	9.4323%
38.8401%	11.9194%	0.8524%	15.3664%	3.3529%	2.4173%	16.6870%
48.7231%	14.1752%	1.2503%	14.8600%	3.2462%	2.2040%	14.8064%
38.8401%	11.9194%	0.8524%	15.3664%	3.3529%	2.4173%	16.6870%
38.8432%	11.9202%	0.8525%	15.3653%	3.3525%	2.4170%	16.6851%
48.7231%	14.1752%	1.2503%	14.8600%	3.2462%	2.2040%	14.8064%
38.8401%	11.9194%	0.8524%	15.3664%	3.3529%	2.4173%	16.6870%
34.7640%	10.8696%	0.8384%	16.8497%	3.7256%	2.7064%	19.2178%
33.5588%	10.5797%	0.8738%	17.1304%	3.6675%	2.7670%	19.9109%
35.0430%	10.9367%	0.8302%	16.7847%	3.7390%	2.6924%	19.0573%
33.8735%	10.6554%	0.8646%	17.0571%	3.6827%	2.7512%	19.7299%
54.6387%	18.0381%	0.8666%	10.4448%	2.7154%	1.2151%	8.2235%
48.8198%	14.1834%	1.2429%	14.7679%	3.2311%	2.1890%	14.7328%
43.6854%	14.5512%	0.9106%	13.7149%	2.9454%	2.0932%	14.2699%
37.5571%	12.1337%	0.8964%	15.7991%	3.3675%	2.5088%	17.7192%
48.7231%	14.1752%	1.2503%	14.8600%	3.2462%	2.2040%	14.8064%
38.6269%	11.8795%	0.8523%	15.4421%	3.3706%	2.4322%	16.8228%
73.6238%	15.7528%	0.5598%	7.1144%	0.0000%	1.0131%	0.0000%
38.3305%	11.7875%	0.8495%	15.5567%	3.4047%	2.4542%	17.0051%
43.5043%	14.4528%	0.9084%	13.7766%	2.9607%	2.1053%	14.3602%
36.7080%	14.0491%	0.8602%	17.2012%	3.9829%	1.9509%	15.6681%
75.6334%	16.3328%	0.0847%	3.2606%	0.4228%	1.0901%	2.6035%
37.1367%	11.9705%	0.8941%	15.9389%	3.3989%	2.5359%	17.9497%
35.0430%	10.9367%	0.8302%	16.7847%	3.7390%	2.6924%	19.0573%
35.0430%	10.9367%	0.8302%	16.7847%	3.7390%	2.6924%	19.0573%
35.0430%	10.9367%	0.8302%	16.7847%	3.7390%	2.6924%	19.0573%
36.6426%	11.2431%	0.8434%	16.1666%	3.7019%	2.4602%	18.3636%
90.7132%	3.2257%	0.0399%	0.1997%	3.8078%	0.1573%	0.0059%
0.3700%	40.0891%	0.2448%	16.2139%	64.5149%	-30.1604%	-39.7073%
36.7080%	14.0491%	0.8602%	17.2012%	3.9829%	1.9509%	15.6681%
20.8340%	-1.2532%	-2.1569%	45.8366%	-5.0361%	-3.4139%	53.2754%

43.3591%	14.3582%	0.9220%	13.8878%	2.9574%	2.1369%	14.5334%
39.8116%	12.0834%	0.6900%	15.6739%	3.9686%	2.4525%	16.3150%

Retail Trans. RTS	Fluc. Load FLS	Outdoor Ltng. St. and POL	Lighting Energy LE	Traffic TE
8.2040%	2.6664%	0.6935%	0.0002%	0.0066%
8.2096%	2.6664%	0.6935%	0.0002%	0.0063%
0.0053%	0.0001%	24.9592%	0.0016%	0.0992%
0.0053%	0.0001%	24.9592%	0.0016%	0.0992%
0.0053%	0.0001%	24.9592%	0.0016%	0.0992%
0.1111%	0.0077%	2.9094%	0.0002%	0.0116%
0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
0.0053%	0.0001%	24.9592%	0.0016%	0.0992%
0.0068%	0.0002%	3.5680%	0.0002%	0.0142%
0.0000%	0.0000%	3.5714%	0.0002%	0.0142%
0.0000%	0.0000%	3.5683%	0.0002%	0.0142%
0.0051%	0.0001%	25.0482%	0.0016%	0.1059%
0.0051%	0.0001%	25.0482%	0.0016%	0.1059%
0.1081%	0.0077%	2.9227%	0.0002%	0.0124%
0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
0.0051%	0.0001%	25.0482%	0.0016%	0.1059%
0.0066%	0.0002%	3.5847%	0.0002%	0.0152%
0.0000%	0.0000%	3.5881%	0.0002%	0.0152%
0.0000%	0.0000%	3.5849%	0.0002%	0.0152%
6.3913%	4.0024%	0.6905%	0.0002%	0.0034%
6.1081%	1.9568%	2.5194%	0.0002%	0.0078%
6.0203%	1.9282%	2.6195%	0.0002%	0.0079%
2.4250%	0.0891%	0.0000%	0.0016%	0.1076%
0.0000%	0.0000%	19.2821%	0.0012%	0.0815%
0.0000%	0.0000%	0.7706%	0.0003%	0.0038%
0.0000%	0.0000%	0.5066%	0.0002%	0.0028%
6.8718%	2.1293%	0.0000%	0.0000%	0.0038%
6.7329%	1.6479%	0.0000%	0.0000%	0.0039%
6.7329%	1.6479%	0.0000%	0.0000%	0.0039%
6.7329%	1.6479%	0.0000%	0.0000%	0.0039%
6.8718%	2.1293%	0.0000%	0.0000%	0.0038%
6.8718%	2.1293%	0.0000%	0.0000%	0.0038%
6.8718%	2.1293%	0.0000%	0.0000%	0.0038%
6.8718%	2.1293%	0.0000%	0.0000%	0.0038%

0.0000%	0.0000%	2.5593%	0.0003%	0.0113%
9.4302%	3.1027%	0.7112%	0.0002%	0.0054%
6.3524%	1.9166%	1.8359%	0.0002%	0.0084%
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.6854%	1.1575%	1.7622%	0.0001%	0.0071%
7.8644%	2.5295%	0.5167%	0.0002%	0.0059%
7.8644%	2.5295%	0.5167%	0.0002%	0.0059%
0.1205%	0.0044%	9.3470%	0.0004%	0.0144%
5.9574%	1.9077%	2.6913%	0.0002%	0.0080%
0.0000%	0.0000%	0.7310%	0.0002%	0.0037%
5.9574%	1.9077%	2.6913%	0.0002%	0.0080%
5.9558%	1.9072%	2.6931%	0.0002%	0.0080%
0.0000%	0.0000%	0.7310%	0.0002%	0.0037%
5.9574%	1.9077%	2.6913%	0.0002%	0.0080%
7.9225%	2.5529%	0.5470%	0.0002%	0.0060%
8.1734%	2.6541%	0.6776%	0.0002%	0.0066%
7.8644%	2.5295%	0.5167%	0.0002%	0.0059%
8.1079%	2.6276%	0.6435%	0.0002%	0.0064%
1.0674%	0.0392%	2.6994%	0.0009%	0.0509%
0.0012%	0.0000%	0.8278%	0.0002%	0.0038%
4.9591%	1.5523%	1.3042%	0.0003%	0.0135%
6.8511%	2.2083%	0.9501%	0.0002%	0.0085%
0.0000%	0.0000%	0.7310%	0.0002%	0.0037%
6.0721%	1.9453%	2.5480%	0.0002%	0.0079%
0.0000%	0.0000%	1.9275%	0.0002%	0.0085%
6.2133%	1.9911%	2.3995%	0.0002%	0.0077%
4.9964%	1.5656%	1.3561%	0.0003%	0.0133%
6.6363%	1.1407%	1.7943%	0.0002%	0.0083%
0.5702%	0.0000%	0.0018%	0.0000%	0.0001%
6.9899%	2.2551%	0.9216%	0.0002%	0.0083%
7.8644%	2.5295%	0.5167%	0.0002%	0.0059%
7.8644%	2.5295%	0.5167%	0.0002%	0.0059%
7.8644%	2.5295%	0.5167%	0.0002%	0.0059%
7.7215%	2.3981%	0.4533%	0.0002%	0.0055%
0.0000%	0.0076%	1.8429%	0.0000%	0.0000%
35.3254%	13.1104%	0.0000%	0.0000%	-0.0008%
6.6363%	1.1407%	1.7943%	0.0002%	0.0083%
-4.8984%	0.0000%	-2.8628%	0.0000%	-0.3247%

4.9575%	1.5672%	1.3091%	0.0003%	0.0111%
6.8718%	2.1293%	0.0000%	0.0000%	0.0038%

Schedule GAW-7

Kentucky Utilities
Residential Electric Customer Costs

		Residential Amount	
Rate Base:			
	Gross Plant		
	Services	$40,175,956	
	Meters	42,024,614	
	Total	82,200,571	
	Depreciation Reserve		
	Services	27,620,164	1/
	Meters	20,579,258	1/
	Total	48,199,422	
	Net Rate Base	34,001,148	
Operation & Maintenance Expenses			
	Meter Operations	4,599,330	
	Meter Maint.	0	
	Meter Reading	3,020,141	
	Records & Collections	8,789,944	
	Misc. Customer Accts.	460,594	
	Total	16,870,009	
Depreciation Expense			
	Services	815,572	2/
	Meters	962,364	2/
	Total	1,777,936	
Revenue Requirement:			
	Interest	629,021	
	Equity Return	1,445,049	
	Income Tax @ effective rate	906,876	
	Revenue for Return	2,980,946	
Total Customer Revenue Requirement		21,628,892	
Number of Bills		5,044,176	
Monthly Cost		**$4.29**	

1/ Calculated Per Company Response toOAG 1-273

2/ Calculated Per Mr. Spanos Depreciation rates Exhibit JJS-KU, Part III.

$58,097,292
$32,794,777

	Pct	Cost	Weighted Cost
Debt	50.00%	3.70%	1.85%
Equity	50.00%	8.50%	4.25%
Total	100.00%		6.10%

Effective Tax Rate

Tax	Taxable Income	
$89,659,334	$232,525,670	38.56%

47.5412% $27,620,164
62.7516% $20,579,258