

Acct. No.	Account Description	Allocator	Alloc
Plant-in-Service			
Underground Storage Plant			
350-357	Underground Storage Plant	7	
358	Asset Retire Obligations Gas Plant	7	
<hr/>			
Sub-total			
Transmission Plant			
365-371	Transmission	8	
<hr/>			
Total Transmission Plant			
Distribution Plant			
374	Land and Land Rights	9	
375	Structures and Improvements	9	
376	Mains		\$315,318,356
	L/M Pressure		\$287,462,918
	Demand	20	100.00%
	Customer	13	0.00%
	H Pressure		\$27,855,439
	Demand	19	100.00%
	Customer	12	0.00%
378	Meas. & Reg. Station Equip.- Gen.	9	
379	Meas. & Reg. Station Equip.- City Gate	9	
380	Services	14	
381	Meters	15	
382	Meter Installations		
383	House Regulators	15	
384	House Regulators Installations		
385	Indust. Meas. & Reg. Station Equip.	15	
387	Other Equipment	15	
388	Asset Retire Obligations Gas Plant - City Gate	9	
388	Asset Retire Obligations Gas Plant - Mains	45	30405
<hr/>			
Total Distribution Plant			
Other Plant-In-Service			
301-303	117 Gas Stored Underground/Non-Current Intangible Plant	7 34	

389-399	General Plant	34
	Common Utility Plant	34
	Sub-total	
TOTAL PLANT-IN-SERVICE		
Construction Work In Progress		
	Underground Storage	7
	Transmission	8
	Distribution Mains	45
	Other Distribution	35
	General	
	Common	34
	Sub-total	
TOTAL GAS PLANT AT ORIGINAL COST		
LESS		
Depreciation Reserve		
	Underground Storage	7
	Transmission	8
	Distribution	50
	General and Intangible	34
	Common	34
	Sub-total	
Other Rate Base Items		
	Customer Advances for Construction	36
	Accum. Deferred Income Taxes	34
	FAS 109 Deferred Income Taxes	34
	Asset Retirement Obligation - Net Assets	37
	Asset Retirement Obligation - Liabilities	
	Asset Retirement Obligation - Regulatory Assets	
	Asset Retirement Obligation - Regulatory Liabilities	37
	Accum Depr. Reclassification	
	Total Other Rate Base Items	
PLUS		
	Materials and Supplies	34
	Prepayments	34
	Gas Stored Underground	7
	Cash Working Capital	38
	Sub-total	
ADJUSTMENTS		
	Unamortized Debt	-
	Regulatory	-
	Customer Advances for Construction	-
	Depreciation Adjustment	-

NET COST RATE BASE

Memo: Used to develop Distrib. Depr. Reserve Allocation:

374 Land & Land Rights	9
375 Structures & Improvements	9
376 Mains	45
378 Meas, & Reg. Sta. Equip. - General	9
379 Meas, & Reg. Sta. Equip. - City Gate	9
380 Services	14
381 Meters	15
382 Meter Installations	15
383 House Regulators	15
384 House Regulator Installations	15
385 Industrial Meas. & Reg. Equip.	15
387 Other Equipment	15
388 Asset Retire Obligations Gas Plant-City Gates	9
388 Asset Retire Obligations Gas Plant-Mains	45
Total	

1
2
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4
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Louisville Gas & Electric
Gas Cost of Service Study
(Rate Base)

Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	Gas Service (AAGS)	Firm Transportation Service (FT)
\$75,948,560	\$51,228,177	\$23,151,495	\$1,568,887	\$0	\$0
\$5,201,173	\$3,508,251	\$1,585,480	\$107,442	\$0	\$0
\$81,149,733	\$54,736,429	\$24,736,975	\$1,676,329	\$0	\$0
\$22,558,415	\$15,215,910	\$6,876,510	\$465,994	\$0	\$0
\$22,558,415	\$15,215,910	\$6,876,510	\$465,994	\$0	\$0
\$133,743	\$78,555	\$34,911	\$2,208	\$973	\$16,403
\$900,463	\$528,892	\$235,051	\$14,865	\$6,550	\$110,438
\$287,462,918	\$182,367,648	\$86,340,952	\$6,733,869	\$1,736,346	\$10,284,102
\$0	\$0	\$0	\$0	\$0	\$0
\$27,855,439	\$14,548,012	\$6,860,427	\$536,988	\$226,786	\$5,384,937
\$0	\$0	\$0	\$0	\$0	\$0
\$11,741,524	\$6,896,450	\$3,064,932	\$193,830	\$85,409	\$1,440,055
\$4,383,870	\$2,574,891	\$1,144,337	\$72,369	\$31,889	\$537,666
\$187,198,266	\$157,404,538	\$29,237,187	\$272,186	\$80,682	\$199,179
\$39,833,752	\$32,895,014	\$6,602,586	\$263,973	\$37,009	\$35,170
\$23,145,111	\$19,113,408	\$3,836,385	\$153,379	\$21,504	\$20,435
\$944,360	\$779,860	\$156,531	\$6,258	\$877	\$834
\$51,112	\$42,209	\$8,472	\$339	\$47	\$45
\$2,963	\$1,740	\$773	\$49	\$22	\$363
\$11,928,647	\$7,449,415	\$3,525,854	\$275,060	\$74,266	\$592,767
\$595,582,168	\$424,680,632	\$141,048,399	\$8,525,374	\$2,302,360	\$18,622,396
\$2,139,990	\$1,443,448	\$652,336	\$44,206	\$0	\$0
\$387	\$274	\$96	\$6	\$1	\$10

\$8,980,221	\$6,352,030	\$2,217,308	\$136,994	\$29,567	\$239,147
\$66,023,986	\$46,701,119	\$16,301,993	\$1,007,198	\$217,379	\$1,758,247
\$77,144,584	\$54,496,871	\$19,171,732	\$1,188,404	\$246,947	\$1,997,404
\$776,434,900	\$549,129,842	\$191,833,617	\$11,856,101	\$2,549,307	\$20,619,800
\$6,808,906	\$4,592,685	\$2,075,567	\$140,653	\$0	\$0
\$543,238	\$366,420	\$165,596	\$11,222	\$0	\$0
\$20,758,360	\$12,963,553	\$6,135,728	\$478,662	\$129,239	\$1,031,540
\$10,182,047	\$7,260,322	\$2,411,357	\$145,749	\$39,361	\$318,368
\$39,317,146	\$27,810,419	\$9,707,803	\$599,784	\$129,449	\$1,047,032
\$77,609,697	\$52,993,399	\$20,496,052	\$1,376,071	\$298,049	\$2,396,940
\$854,044,597	\$602,123,242	\$212,329,669	\$13,232,172	\$2,847,356	\$23,016,740
\$31,115,896	\$20,988,030	\$9,485,098	\$642,768	\$0	\$0
\$12,306,066	\$8,300,583	\$3,751,274	\$254,209	\$0	\$0
\$192,425,924	\$135,388,469	\$46,798,488	\$2,896,106	\$791,315	\$6,416,048
\$4,908,558	\$3,471,998	\$1,211,973	\$74,880	\$16,161	\$130,717
\$29,360,397	\$20,767,656	\$7,249,380	\$447,894	\$96,667	\$781,880
\$270,116,841	\$188,916,735	\$68,496,213	\$4,315,857	\$904,142	\$7,328,645
\$6,368,917	\$4,490,669	\$1,551,792	\$95,601	\$25,903	\$201,114
\$86,384,999	\$61,103,190	\$21,329,334	\$1,317,806	\$284,416	\$2,300,469
\$3,417,946	\$2,417,635	\$843,926	\$52,141	\$11,253	\$91,021
\$20,308,114	\$14,203,271	\$5,149,730	\$324,478	\$67,976	\$550,987
\$2,155,824	\$1,507,759	\$546,674	\$34,445	\$7,216	\$58,490
\$118,635,800	\$83,722,524	\$29,421,455	\$1,824,471	\$396,765	\$3,202,083
\$55,133	\$38,998	\$13,613	\$841	\$182	\$1,468
\$691,403	\$489,054	\$170,714	\$10,547	\$2,276	\$18,412
\$36,144,520	\$24,379,895	\$11,017,980	\$746,646	\$0	\$0
\$8,164,483	\$5,775,390	\$1,972,266	\$121,004	\$22,396	\$264,661
\$45,055,539	\$30,683,336	\$13,174,573	\$879,038	\$24,854	\$284,541

\$510,347,495	\$360,167,319	\$127,586,574	\$7,970,883	\$1,571,303	\$12,770,554
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\$75,686	\$44,455	\$19,757	\$1,249	\$551	\$9,283
\$242,491	\$142,428	\$63,298	\$4,003	\$1,764	\$29,741
\$98,386,956	\$61,442,450	\$29,081,085	\$2,268,683	\$612,545	\$4,889,119
\$2,182,410	\$1,281,851	\$569,682	\$36,027	\$15,875	\$267,665
\$1,438,212	\$844,742	\$375,422	\$23,742	\$10,462	\$176,391
\$54,595,308	\$45,906,137	\$8,526,859	\$79,381	\$23,530	\$58,090
\$4,765,655	\$3,935,514	\$789,924	\$31,581	\$4,428	\$4,208
-\$429,081	-\$354,338	-\$71,122	-\$2,843	-\$399	-\$379
\$1,082,141	\$893,640	\$179,369	\$7,171	\$1,005	\$955
\$560,004	\$462,456	\$92,823	\$3,711	\$520	\$494
\$122,229	\$100,938	\$20,260	\$810	\$114	\$108
\$12,411	\$10,249	\$2,057	\$82	\$12	\$11
\$663	\$389	\$173	\$11	\$5	\$81
\$18,556	\$11,588	\$5,485	\$428	\$116	\$922
\$163,053,641	\$114,722,498	\$39,655,072	\$2,454,038	\$670,527	\$5,436,689
100.0000%	70.3587%	24.3203%	1.5050%	0.4112%	3.3343%

Special Contracts
(SP)

\$0	\$0
\$0	\$0
<hr/>	\$0
\$0	\$0
	\$0
	\$0
\$0	\$0
<hr/>	\$0
\$0	\$0
	\$0
	\$0
\$693	\$0
\$4,666	\$0
	\$0
	\$0
	\$0
\$0	\$0
\$0	\$0
	\$0
\$298,289	\$0
\$0	\$0
	\$0
\$60,847	\$0
\$22,718	\$0
\$4,493	\$0
\$0	\$0
	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$15	\$0
\$11,284	\$0
<hr/>	\$0
\$403,007	\$0
	\$0
	\$0
\$0	\$0
\$0	\$0

Acct. No.	Account Description	Allocator	Alloc
O & M Expenses			
807-813	Procurement Expenses		\$744,962
	Demand	6	11.74%
	Commodity	1	88.26%
	Sub-total		
Storage Operating Expenses			
814	Operations Supervision and Engineer	48	\$466,755
815	Maps and Records	-	
816	Well Expenses	7	
817	Lines Expenses	7	
818	Compressor Station Exp - Payroll	2	
819	Compressor Station Fuel and Power	2	
820	Measurement and Regulator Station	-	
821	Purification of Natural Gas	2	
823	Gas losses	-	
824	Other Expenses	2	
825	Storage Well Royalties	7	
826	Rents	7	
	Sub-total		
Storage Maintenance Expenses			
830	Maintenance Super and Eng.	49	\$324,950
831	Maintenance of Structures	-	
832	Maintenance of Reservoirs	7	
833	Maintenance of Lines	7	
834	Main of Compressor Station Equipment	2	
835	Main of Meas and Reg Sta. Equip	7	
836	Main of Purification Equip	2	
837	Main of Other Equipment	7	
	Sub-total		
Transmission Expense			
850-867	Transmission Expense	8	
	Sub-total		
Distribution Expense			
870	Operation Supr and Engr	-	

871	Dist Load Dispatching		4
872	Compr. Station Labor and Exp.	-	
873	Compr. Station Fuel and Power	-	
874.01	Other Mains/Serv. Expenses		36
874.02	Leak Survey-Mains	-	
874.03	Leak Survey - Service	-	
874.04	Locate Main per Request	-	
874.05	Check Stop Box Access	-	
874.06	Patrolling Mains	-	
874.07	Check/Grease Valves	-	
874.08	Opr. Odor Equipment	-	
874.09	Locate and Inspect Valve Boxes	-	
874.1	Cut Grass - Right of Way	-	
875	Meas and Reg Station Exp.- General		9
876	Meas and Reg Station Exp.- Industrial		15
877	Meas and Reg Station Exp. - City Gate		9
878	Meter and House Reg. Expense		15
879	Customer Installation Expense		15
880	Other Expenses		35
881	Rents		35

Sub-total

Distribution Maintenance Expenses

885	Maintenance Supr and Engr	-	
886	Maintenance Structures		9
887	Maintenance Mains		45
888	Maintenance Comp. Station Equip.	-	
889	Maintenance Meas and Reg. General		9
890	Maintenance Meas and Reg - Industrial		15
891	Maintenance Meas and Reg.-City Gate		9
892	Maintenance Services		14
893	Maintenance Meters and House Reg.	-	
894	Maintenance Other Equipment		35

Sub-total

Total O&M Expense

Customer Accounts Expense

901	Supervision		17
902	Meter Reading		17
903	Customer Records and Collection		17
904	Uncollectible Accounts		17
905	Misc. Cust Accounts Expense		17

Sub-total

Customer Service & Information Expenses

907-910	Customer Service		18
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Sub-total

Sales Expenses

911-916	Sales Expenses	18
	Sub-total	

Total Customer Accounting Expenses

Administrative & General Expenses

920	Admin and General Salaries	39
921	Office Supplies and Expense	39
922	Admin. Expenses Transferred	39
923	Outside Services Employed	39
924	Property Insurance	40
925	Injuries and Damages	39
926	Employee Pensions and Benefits	39
927	Franchise Requirement	40
928	Regulatory Commission Fee	40
929	Duplicate Charges -Credit	39
930.1	General Advertising Expense	40
930.2	Misc. General Expense	39
931	Rents	40
935	Maintenance of General Plant	34

Sub-total

Total Oper. & Maint Expenses

Depreciation Expense

	Underground Storage Plant	
350-357	Underground Storage Plant	7
358	Asset Retire Obligations Gas Plant	7

Sub-total

Transmission Plant

365-371	Transmission	8
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Sub-total

Distribution Plant

374	Land and Land Rights	9
375	Structures and Improvements	9
376	Mains	45
378	Meas. & Reg. Station Equip.- Gen.	9
379	Meas. & Reg. Station Equip.- City Gate	9
380	Services	14
381	Meters	15
382	Meter Installations	15
383	House Regulators	15
384	House Regulators Installations	15

385	Indust. Meas. & Reg. Station Equip.	15
387	Other Equipment	15
388	Asset Retire Obligations Gas Plant - City Gate	9
388	Asset Retire Obligations Gas Plant - Mains	45
	L/M Pressure	
	Demand	11
	Customer	13
	H Pressure	
	Demand	10
	Customer	12

Sub-total

Other Plant-In-Service

117	Gas Stored Underground/Non-Current	-
301-303	Intangible Plant	34
389-399	General Plant	34
	Common Utility Plant	34
	Common Utility Plant Amortization	34

Sub-total

TOTAL DEPRECIATION EXPENSE

Regulatory Credits and Accretion

	Regulatory Credits	34
	Accretion	34
	Amortization of Income Tax Credits	34

Sub-total

Taxes Other Than Income

	Property Taxes	40
	Unemployment Insurance	40
	Federal Old Age & Survivor Insurance	41
	Public Service Commission Fee	40
	Miscellaneous	40

Sub-total

	Interest Expense	40
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Total Expenses Before Proforma Adjustments

Pro-Forma Adjustments to Expenses

	Eliminate DSM Expenses	47
	Year-End Customer Adjustment	44
	Depreciation Expenses	42
	Labor Adjustment	41
	Pensions/Post Retirement Benefits Adjmt.	41
	Property Insurance Adjmt.	43

General Management audit regulatory asset	43
Eliminate Advertising Expenses	40
Rate Case Expenses	38
Swap termination regulatory asset	43
Gas Supply Uncollectible Accounts Expense	33
Interest Rate Swap Amortization	
Normalize 925 Injuries/Damages Adjmt.	41
Adjustment to correct Edison Electric invoice	
Property Tax Adjmt.	
Federal & State Income Tax Adjmt.	Net Pro Forma Adjustments
Federal & State Income Tax Interest Adjmt.	40
Prior Income tax true-ups & adjustments	43
Adjustment for amortization of investment tax credit	42
Remove out of period items.	43

Total Expense Adjustments

Operating Income Before Income Taxes

Interest Expense	40
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Taxable Income

Income Taxes

Taxable Income

Net Operating Income (Pro-Forma)

Unadjusted Net Cost Rate Base

Depreciation Adjustment	42
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Cash Working Capital Adjustment	38
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Net Cost Rate Base

Rate of Return -- Pro-Forma

Louisville Gas & Electric
Gas Cost of Service Study
(Expenses)

TOTAL SYSTEM	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available	
				Gas Service (AAGS)	Firm Transportation Service (FT)
\$87,459	\$51,370	\$22,830	\$1,444	\$636	\$10,727
\$657,503	\$300,598	\$152,238	\$14,496	\$5,923	\$173,573
\$744,962	\$351,967	\$175,068	\$15,940	\$6,560	\$184,300
\$524,637	\$349,662	\$162,690	\$12,285	\$0	\$0
\$364,846	\$246,093	\$111,216	\$7,537	\$0	\$0
\$553,668	\$373,456	\$168,775	\$11,437	\$0	\$0
\$1,522,429	\$1,009,176	\$475,715	\$37,538	\$0	\$0
\$627,559	\$415,992	\$196,094	\$15,473	\$0	\$0
\$1,270,760	\$842,352	\$397,076	\$31,332	\$0	\$0
\$15,691	\$10,401	\$4,903	\$387	\$0	\$0
\$47,558	\$32,079	\$14,497	\$982	\$0	\$0
\$35,483	\$23,934	\$10,816	\$733	\$0	\$0
\$4,962,632	\$3,303,144	\$1,541,784	\$117,704	\$0	\$0
\$383,841	\$255,657	\$119,139	\$9,045	\$0	\$0
\$814,235	\$549,211	\$248,204	\$16,820	\$0	\$0
\$173,506	\$117,032	\$52,890	\$3,584	\$0	\$0
\$691,885	\$458,631	\$216,194	\$17,059	\$0	\$0
\$32,820	\$22,137	\$10,004	\$678	\$0	\$0
\$880,092	\$583,389	\$275,003	\$21,700	\$0	\$0
\$43,201	\$29,140	\$13,169	\$892	\$0	\$0
\$3,019,579	\$2,015,196	\$934,604	\$69,779	\$0	\$0
\$2,026,620	\$1,366,979	\$617,777	\$41,864	\$0	\$0
\$2,026,620	\$1,366,979	\$617,777	\$41,864	\$0	\$0

\$481,434	\$220,102	\$111,471	\$10,614	\$4,337	\$127,093
\$2,952,758	\$2,081,965	\$719,442	\$44,322	\$12,009	\$93,241
\$754,896	\$443,392	\$197,053	\$12,462	\$5,491	\$92,585
\$285,484	\$235,755	\$47,320	\$1,892	\$265	\$252
\$122,422	\$71,905	\$31,956	\$2,021	\$891	\$15,015
\$718,284	\$593,164	\$119,058	\$4,760	\$667	\$634
\$485,598	\$401,011	\$80,490	\$3,218	\$451	\$429
\$3,223,073	\$2,298,216	\$763,302	\$46,136	\$12,460	\$100,778
\$9,921	\$7,074	\$2,350	\$142	\$38	\$310
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$9,033,870	\$6,352,585	\$2,072,442	\$125,568	\$36,610	\$430,336
\$570,798	\$335,261	\$148,997	\$9,423	\$4,152	\$70,006
\$9,579,520	\$5,982,390	\$2,831,502	\$220,892	\$59,641	\$476,033
\$100,383	\$58,961	\$26,203	\$1,657	\$730	\$12,312
\$221,727	\$183,104	\$36,752	\$1,469	\$206	\$196
\$319,701	\$187,778	\$83,453	\$5,278	\$2,326	\$39,210
\$1,056,214	\$888,111	\$164,963	\$1,536	\$455	\$1,124
\$422,328	\$301,142	\$100,018	\$6,045	\$1,633	\$13,205
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$12,270,671	\$7,936,747	\$3,391,888	\$246,300	\$69,143	\$612,086
\$32,058,333	\$21,326,618	\$8,733,562	\$617,155	\$112,312	\$1,226,721
\$832,776	\$698,810	\$123,629	\$1,032	\$67	\$9,118
\$1,768,816	\$1,484,273	\$262,587	\$2,192	\$143	\$19,367
\$4,364,163	\$3,662,115	\$647,876	\$5,407	\$352	\$47,784
\$828,312	\$695,064	\$122,966	\$1,026	\$67	\$9,069
\$320,243	\$268,727	\$47,541	\$397	\$26	\$3,506
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$8,114,310	\$6,808,989	\$1,204,598	\$10,054	\$655	\$88,845
\$2,938,592	\$2,465,871	\$436,244	\$3,641	\$237	\$32,175
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\$2,938,592	\$2,465,871	\$436,244	\$3,641	\$237	\$32,175

\$6,347	\$5,326	\$942	\$8	\$1	\$69
\$6,347	\$5,326	\$942	\$8	\$1	\$69

\$3,861,279	\$2,705,961	\$935,303	\$58,610	\$11,131	\$144,815
\$1,253,647	\$878,548	\$303,666	\$19,029	\$3,614	\$47,017
-\$389,615	-\$273,040	-\$94,375	-\$5,914	-\$1,123	-\$14,612
\$1,156,536	\$810,493	\$280,143	\$17,555	\$3,334	\$43,375
\$107,371	\$75,699	\$26,694	\$1,664	\$358	\$2,894
\$621,607	\$435,618	\$150,569	\$9,435	\$1,792	\$23,313
\$9,315,870	\$6,528,505	\$2,256,547	\$141,405	\$26,855	\$349,387
\$567,069	\$399,798	\$140,983	\$8,786	\$1,891	\$15,283
\$236,219	\$166,540	\$58,728	\$3,660	\$788	\$6,366
-\$527,144	-\$369,419	-\$127,688	-\$8,002	-\$1,520	-\$19,770
\$205,864	\$145,139	\$51,181	\$3,190	\$686	\$5,548
\$282,072	\$197,674	\$68,325	\$4,282	\$813	\$10,579
\$399,731	\$281,821	\$99,380	\$6,193	\$1,333	\$10,773
\$3,641,303	\$2,575,623	\$899,075	\$55,548	\$11,989	\$96,969
\$20,731,809	\$14,558,962	\$5,048,531	\$315,442	\$61,941	\$721,937
\$63,849,391	\$45,165,766	\$15,423,878	\$946,298	\$175,145	\$2,069,748

\$1,269,757	\$856,466	\$387,062	\$26,230	\$0	\$0
\$609,257	\$410,951	\$185,721	\$12,586	\$0	\$0
\$1,879,014	\$1,267,417	\$572,782	\$38,815	\$0	\$0

\$130,619	\$88,104	\$39,817	\$2,698	\$0	\$0
\$130,619	\$88,104	\$39,817	\$2,698	\$0	\$0

\$30	\$18	\$8	\$0	\$0	\$4
\$48,371	\$28,411	\$12,626	\$799	\$352	\$5,933
\$5,716,998	\$3,570,253	\$1,689,823	\$131,827	\$35,593	\$284,093
\$306,178	\$179,835	\$79,923	\$5,054	\$2,227	\$37,552
\$101,578	\$59,662	\$26,515	\$1,677	\$739	\$12,458
\$6,809,068	\$5,725,364	\$1,063,461	\$9,900	\$2,935	\$7,245
\$1,489,670	\$1,230,181	\$246,918	\$9,872	\$1,384	\$1,315
\$506,813	\$418,530	\$84,006	\$3,359	\$471	\$447

\$8,877	\$7,331	\$1,471	\$59	\$8	\$8
\$1,694	\$1,399	\$281	\$11	\$2	\$1
\$74	\$43	\$19	\$1	\$1	\$9
\$373,549	\$233,281	\$110,413	\$8,614	\$2,326	\$18,563

\$15,362,900	\$11,454,308	\$3,315,464	\$171,173	\$46,037	\$367,628
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\$233,576	\$165,217	\$57,672	\$3,563	\$769	\$6,220
\$3,789,063	\$2,680,139	\$935,558	\$57,802	\$12,475	\$100,904
\$2,456,201	\$1,737,359	\$606,461	\$37,469	\$8,087	\$65,410
\$6,478,840	\$4,582,715	\$1,599,691	\$98,835	\$21,331	\$172,534

\$23,851,373	\$17,392,543	\$5,527,755	\$311,521	\$67,368	\$540,162
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-\$2,104,902	-\$1,488,872	-\$519,722	-\$32,110	-\$6,930	-\$56,054
\$1,059,702	\$749,565	\$261,651	\$16,166	\$3,489	\$28,220
-\$132,894	-\$94,001	-\$32,813	-\$2,027	-\$438	-\$3,539
-\$1,178,094	-\$833,308	-\$290,883	-\$17,972	-\$3,879	-\$31,373

\$6,572,639	\$4,633,878	\$1,634,067	\$101,833	\$21,913	\$177,134
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\$6,572,639	\$4,633,878	\$1,634,067	\$101,833	\$21,913	\$177,134
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\$9,337,962	\$6,583,502	\$2,321,572	\$144,678	\$31,132	\$251,661
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\$93,095,309	\$66,358,880	\$22,294,817	\$1,341,681	\$260,547	\$2,755,672
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-\$2,685,996	-\$2,617,803	-\$62,448	\$0	-\$1,075	-\$4,670
\$90,963	\$61,455	\$31,482	-\$1,975	\$0	\$0
\$1,239,999	\$904,214	\$287,380	\$16,196	\$3,502	\$28,082
\$818,232	\$573,778	\$198,459	\$12,424	\$2,382	\$30,079
-\$900,001	-\$631,117	-\$218,292	-\$13,666	-\$2,620	-\$33,085
\$65,342	\$46,114	\$16,335	\$1,021	\$201	\$1,635

\$9,941	\$7,016	\$2,485	\$155	\$31	\$249
-\$212,211	-\$149,614	-\$52,759	-\$3,288	-\$708	-\$5,719
\$23,863	\$16,880	\$5,765	\$354	\$65	\$774
\$27,325	\$19,284	\$6,831	\$427	\$84	\$684
-\$440,662	-\$278,510	-\$141,747	-\$12,984	-\$5,651	-\$1,661
-\$108,523	-\$76,101	-\$26,322	-\$1,648	-\$316	-\$3,989
-\$1,107,402	-\$724,630	-\$335,455	-\$31,663	-\$14,013	-\$1,229
\$67,221	\$47,393	\$16,712	\$1,041	\$224	\$1,812
-\$113,553	-\$80,138	-\$28,388	-\$1,774	-\$350	-\$2,841
\$7,274	\$5,304	\$1,686	\$95	\$21	\$165
-\$169,206	-\$119,414	-\$42,301	-\$2,643	-\$521	-\$4,234
-\$3,387,394	-\$2,995,889	-\$340,577	-\$37,926	-\$18,742	\$6,050
\$44,610,194	\$30,530,942	\$10,965,941	\$596,192	\$22,770	\$2,429,552
\$9,337,962	\$6,583,502	\$2,321,572	\$144,678	\$31,132	\$251,661
\$35,272,232	\$23,947,441	\$8,644,368	\$451,514	-\$8,363	\$2,177,891
\$14,475,575	\$9,827,929	\$3,547,612	\$185,299	-\$3,432	\$893,797
\$30,134,619	\$20,703,014	\$7,418,329	\$410,892	\$26,202	\$1,535,754
\$510,347,495	\$360,167,319	\$127,586,574	\$7,970,883	\$1,571,303	\$12,770,554
-\$1,239,999	-\$904,214	-\$287,380	-\$16,196	-\$3,502	-\$28,082
-\$435,117	-\$307,793	-\$105,110	-\$6,449	-\$1,194	-\$14,105
\$508,672,379	\$358,955,312	\$127,194,084	\$7,948,238	\$1,566,607	\$12,728,367
5.92%	5.77%	5.83%	5.17%	1.67%	12.07%

**Special
Contracts (SP)**

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\$453	\$0
<u>\$10,674</u>	\$0
\$11,128	\$0
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\$286	\$0
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\$14,508	\$0
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\$41,965	\$0
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\$255	\$0
\$629	\$0
\$119	\$0
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\$5,459	\$0
\$1,772	\$0
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\$1,635	\$0
\$62	\$0
\$879	\$0
\$13,171	\$0
\$329	\$0
\$137	\$0
-\$745	\$0
\$119	\$0
\$399	\$0
\$232	\$0
<u>\$2,099</u>	\$0
\$24,997	\$0
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\$68,555	\$0
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\$251	\$0
\$5,408	\$0
\$1,587	\$0
\$526	\$0
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\$15	\$0
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-\$412	\$0
\$39	\$0
-\$62	\$0
\$4	\$0
-\$93	\$0
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\$64,798	\$0
	\$0
\$5,417	\$0
	\$0
\$59,381	\$0
	\$0
\$24,370	\$0
	\$0
\$40,428	\$0
	\$0
\$280,863	\$0
-\$625	\$0
-\$467	\$0
\$279,771	\$0
<hr/> <hr/> 14.45%	

Acct. No.	Account Description	Allocator	Alloc
	Operating Revenues		
	Sales and Transportation		28 REV01
	Interdepartmental Sales		28 REV01
	Forfeited Discounts	Dir	REVFD
	Miscellaneous Revenue		31 REVMISC
	Unbilled Revenue		28
	Accrued Revenue		28
	Ft Knox Revenues		28
	Total Operating Revenues		
	Pro-Forma Adjustments to Revenues		
	Temperature Normalization		Dir
	Year-End Customer Adjustment		44
	Rate Switching		Dir
	Adjustment to reflect contract cancellation		28
	Adjustment to eliminate Gas Supply Cost Recoveries		33
	Adjustment to eliminate unbilled revenues		28
	Adjustment to eliminate accrued revenues		28
	Removal of DSM Revenues		47
		Dir	
	Total Revenue Adjustments		
	Total Adjusted Revenue		

Louisville Gas & Electric
Gas Cost of Service Study
(Revenues)

TOTAL SYSTEM	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)
\$271,922,589	\$182,956,905	\$75,428,219	\$5,929,322	\$2,067,816
\$7,290,452	\$4,905,214	\$2,022,288	\$158,970	\$55,440
\$2,474,416	\$1,928,929	\$494,023	\$49,719	\$1,745
\$332,763	\$95,489	\$237,274	\$0	\$0
-\$5,710,375	-\$3,842,095	-\$1,583,993	-\$124,516	-\$43,424
-\$635,460	-\$427,555	-\$176,269	-\$13,856	-\$4,832
\$267,562	\$180,023	\$74,219	\$5,834	\$2,035
\$275,941,947	\$185,796,910	\$76,495,761	\$6,005,473	\$2,078,779
\$2,313,122	\$132,253	\$1,802,536	\$114,219	\$18,543
\$387,739	\$261,960	\$134,196	-\$8,417	\$0
-\$48,271	\$0	-\$17,639	-\$30,632	\$0
-\$247,029	-\$166,208	-\$68,523	-\$5,387	-\$1,879
-\$146,406,353	-\$92,532,515	-\$47,094,137	-\$4,313,682	-\$1,877,537
\$5,710,375	\$3,842,095	\$1,583,993	\$124,516	\$43,424
\$635,460	\$427,555	\$176,269	\$13,856	\$4,832
-\$3,968,881	-\$3,868,118	-\$92,275	\$0	-\$1,588
-\$141,623,838	-\$91,902,978	-\$43,575,580	-\$4,105,526	-\$1,814,204
\$134,318,109	\$93,893,933	\$32,920,181	\$1,899,947	\$264,575

#VALUE!

\$0

\$0

Acct. No.	Account Description	Allocator	Alloc
Labor Expenses			
807-813	Procurement Expenses		\$495,110
	Demand	6	11.74%
	Commodity	1	88.26%
	Sub-total		

Storage Expenses			
Operation	814 Operations Supervision and Engineer	48	\$332,069
	815 Maps and Records	-	
	816 Well Expenses	7	
	817 Lines Expenses	7	
	818 Compressor Station Exp - Payroll	2	
	819 Compressor Station Fuel and Power	-	
	820 Measurement and Regulator Station	-	
	821 Purification of Natural Gas	2	
	823 Gas losses	-	
	824 Other Expenses	-	
	825 Storage Well Royalties	-	
	826 Rents	-	
	Total Storage Operation Labor		

Storage Expense			
Maintenance			
	830 Maintenance Super and Eng.	49	\$232,292
	831 Maintenance of Structures	-	
	832 Maintenance of Reservoirs	7	
	833 Maintenance of Lines	7	
	834 Main of Compressor Station Equipment	2	
	835 Main of Meas and Reg Sta. Equip	7	
	836 Main of Purification Equip	2	
	837 Main of Other Equipment	7	
	Total Maintenance Labor		
	Total Storage Labor		

Transmission

850-867	Transmission Expenses	8
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Distribution Expenses

Operation

870 Operation Supr and Engr	-	
871 Dist Load Dispatching		4
872 Compr. Station Labor and Exp.	-	
873 Compr. Station Fuel and Power	-	
874.01 Other Mains/Serv. Expenses		36
874.02 Leak Survey-Mains	-	
874.03 Leak Survey - Service	-	
874.04 Locate Main per Request	-	
874.05 Check Stop Box Access	-	
874.06 Patrolling Mains	-	
874.07 Check/Grease Valves	-	
874.08 Opr. Odor Equipment	-	
874.09 Locate and Inspect Valve Boxes	-	
874.1 Cut Grass - Right of Way	-	
875 Meas and Reg Station Exp.- General		9
876 Meas and Reg Station Exp.- Industrial		15
877 Meas and Reg Station Exp. - City Gate		9
878 Meter and House Reg. Expense		15
879 Customer Installation Expense		15
880 Other Expenses		35
881 Rents	-	

Total Operations Distribution Labor

Total Operations Transmission and Distribution Labor

Maintenance Expense -- Distribution

885 Maintenance Supr and Engr	-	
886 Maintenance Structures		9
887 Maintenance Mains		45
888 Maintenance Comp. Station Equip.	-	
889 Maintenance Meas and Reg. General		9
890 Maintenance Meas and Reg - Industrial		15
891 Maintenance Meas and Reg.-City Gate		9
892 Maintenance Services		14
893 Maintenance Meters and House Reg.	-	
894 Maintenance Other Equipment		35

Total Maintenance Labor

Total Transmission & Distribution Labor

Customer Accounts Expense

	901 Supervision		17
	902 Meter Reading		17
	903 Customer Records and Collections		17
	904 Uncollectible Accounts	-	
	905 Misc. Cust Account Expenses		17
	Total Customer Accounts Labor		
	Customer Service Expenses		
907-910	Customer Service		18
	Sales Expenses		
911-916	Sales Expenses	-	
	Administrative & General		
	920 Admin and General Salaries		39
	921 Office Supplies and Expense		39
	922 Admin. Expenses Transferred		39
	923 Outside Services Employed	-	
	924 Property Insurance	-	
	925 Injuries and Damages		39
	926 Employee Pensions and Benefits		39
	927 Franchise Requirement	-	
	928 Regulatory Commission Fee	-	
	929 Duplicate Charges -Credit	-	
	930.1 General Advertising Expense	-	
	930.2 Misc. General Expense	-	
	931 Rents	-	
	935 Maintenance of General Plant		34
	Total Administrative and General Labor		
	Total Labor Expense		

Louisville Gas & Electric
Gas Cost of Service Study
(Labor)

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4

TOTAL SYSTEM	Total	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)
\$58,126		\$34,141	\$15,173	\$960	\$423
\$436,984		\$199,781	\$101,179	\$9,634	\$3,937
\$495,110		\$233,921	\$116,352	\$10,594	\$4,360
\$379,908		\$253,203	\$117,810	\$8,896	\$0
\$124,556		\$84,014	\$37,969	\$2,573	\$0
\$266,927		\$180,045	\$81,368	\$5,514	\$0
\$376,942		\$249,864	\$117,784	\$9,294	\$0
\$493,112		\$326,870	\$154,083	\$12,158	\$0
\$1,641,445		\$1,093,997	\$509,013	\$38,435	\$0
\$279,461		\$186,135	\$86,741	\$6,585	\$0
\$136,874		\$92,323	\$41,723	\$2,827	\$0
\$73,990		\$49,907	\$22,554	\$1,528	\$0
\$350,853		\$232,571	\$109,631	\$8,651	\$0
\$18,337		\$12,369	\$5,590	\$379	\$0
\$316,939		\$210,090	\$99,034	\$7,815	\$0
\$21,491		\$14,496	\$6,551	\$444	\$0
\$1,197,945		\$797,890	\$371,825	\$28,229	\$0
\$2,839,390		\$1,891,888	\$880,838	\$66,664	\$0

\$616,794	\$416,035	\$188,018	\$12,741	\$0
\$339,244	\$155,096	\$78,549	\$7,479	\$3,056
\$527,072	\$371,634	\$128,422	\$7,912	\$2,144
\$401,227	\$235,663	\$104,734	\$6,623	\$2,919
\$188,171	\$155,393	\$31,190	\$1,247	\$175
\$32,505	\$19,092	\$8,485	\$537	\$236
\$490,795	\$405,302	\$81,351	\$3,252	\$456
\$234,588	\$193,725	\$38,884	\$1,555	\$218
\$1,298,940	\$926,211	\$307,621	\$18,593	\$5,021
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\$3,512,542	\$2,462,115	\$779,234	\$47,199	\$14,225
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\$4,129,336	\$2,878,150	\$967,252	\$59,940	\$14,225
\$17,911	\$10,520	\$4,675	\$296	\$130
\$3,615,007	\$2,257,564	\$1,068,519	\$83,358	\$22,507
\$62,064	\$36,454	\$16,201	\$1,025	\$451
\$145,376	\$120,053	\$24,097	\$963	\$135
\$177,909	\$104,496	\$46,440	\$2,937	\$1,294
\$507,170	\$426,451	\$79,211	\$737	\$219
\$166,265	\$118,555	\$39,376	\$2,380	\$643
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\$4,691,701	\$3,074,092	\$1,278,519	\$91,696	\$25,379
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\$8,821,037	\$5,952,242	\$2,245,771	\$151,635	\$39,604

\$555,288	\$465,961	\$82,434	\$688	\$45
\$190,502	\$159,857	\$28,281	\$236	\$15
\$2,040,683	\$1,712,406	\$302,947	\$2,528	\$165
\$130,637	\$109,622	\$19,394	\$162	\$11
\$2,917,110	\$2,447,845	\$433,055	\$3,614	\$235
\$266,898	\$223,963	\$39,622	\$331	\$22
\$2,993,016	\$2,097,487	\$724,987	\$45,431	\$8,628
\$7,050	\$4,941	\$1,708	\$107	\$20
-\$236,354	-\$165,636	-\$57,251	-\$3,588	-\$681
\$6,587	\$4,616	\$1,596	\$100	\$19
\$6	\$4	\$2	\$0	\$0
\$1,328,128	\$939,433	\$327,928	\$20,261	\$4,373
\$4,098,434	\$2,880,846	\$998,969	\$62,311	\$12,359
\$19,437,979	\$13,630,705	\$4,714,607	\$295,150	\$56,579

Firm Transportation Service (FT)	Special Contracts (SP)
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\$7,129	\$301	\$0
\$115,359	\$7,094	\$0
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\$122,488	\$7,396	\$0
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\$89,556	\$5,508	\$0
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\$16,644	\$318	\$0
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\$49,209	\$2,079	\$0
\$166	\$0	\$0
\$3,987	\$168	\$0
\$433	\$0	\$0
\$207	\$0	\$0
\$40,615	\$879	\$0
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\$200,817	\$8,952	\$0
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\$2,197	\$93	\$0
\$179,640	\$3,420	\$0
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\$7,612	\$322	\$0
\$128	\$0	\$0
\$21,820	\$922	\$0
\$540	\$12	\$0
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\$5,199	\$113	\$0
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\$417,952	\$13,833	\$0
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Acct. No.	Account Description	Allocator	Alloc
1	Procurement Expenses	COM01	
2	Storage	COM02	
3	Transmission	COM03	
4	Distribution	COM04	
5	Low Pressure Customer ThroughPut		
6	Procurement Expenses	DEM01	
7	Storage	DEM02	
8	Transmission	DEM03	
9	Distribution Structures	DEM04	
10	High Pressure Distribution Mains	DEM05	
11	Low/Medium Pressure Distribution Mains	DEM05a	
12	High Pressure Distrib Mains (yr-end cust.)	CUST01	
13	Low/Med Pres. Distrib Mains (yr-end cust.)	CUST01a	
14	Services	CUST02	
15	Meters	CUST03	
16	Customer Count (Average)		
17	Customer Accounts	CUST04	
18	Customer Service	CUST05	
19	High Pressure Peak & Avg		
20	Low/Med Pressure Peak & Avg		
21			
22			
23			
24			
25			
26			
27			
28	Actual Revenue	REV01	
29	Actual Net Revenue	REVUC	
30	DSM Allocation	REVADJ4	
31	Miscellaneous Revenue Allocation	REVMISC	
32			
33	GSC Revenue	REVGSC	
34	PTD Plant		
35	Dist Plant		
36	Mains + Services		
37	Depreciation Reserve		
38	O&M Expense		
39	Labor Excl. A&G		
40	Total Plant + CWIP		

41 Total Labor	
42 Depreciation Expenses	
43 Rate Base	RBT
44 Year-End Customer Adjustment	REVADJ2
45 Mains	Mains
46	
47 DSM Revenue	
48 Labor Accts 815-826	
49 Labor Accts 831-837	
50 Distribution Depr Reserve Basis	
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67 Memo: Develop Peak & Avg.	
68	
69 High Pressure:	
70 Peak	
71 Avg	
Peak & Avg.	
Low/Med Pressure	
Peak	
Avg	
Peak & Avg.	

**Louisville Gas and Electric
Gas Cost of Service Study
(Allocation Amount)**

Total	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)
38,180,054	17,455,191	8,840,212	841,764	343,961
18,974,756	12,577,844	5,929,064	467,848	0
18,974,756	12,577,844	5,929,064	467,848	0
38,180,054	17,455,191	8,840,212	841,764	343,961
28,790,634	17,455,191	8,828,700	824,035	206,193
514,838	302,393	134,390	8,499	3,745
12,229,953	8,249,244	3,728,072	252,637	0
12,229,953	8,249,244	3,728,072	252,637	0
514,838	302,393	134,390	8,499	3,745
514,838	302,393	134,390	8,499	3,745
456,423	302,393	134,215	8,320	2,245
318,272	292,094	25,873	214	14
318,210	292,094	25,872	211	3
207,276,808	174,287,460	32,373,114	301,380	89,336
79,575,508	65,714,058	13,189,924	527,336	73,932
317,295	291,228	25,761	215	14
347,058	291,228	51,522	430	28
347,058	291,228	51,522	430	28
100.0000%	52.2268%	24.6287%	1.9278%	0.8142%
100.0000%	63.4404%	30.0355%	2.3425%	0.6040%
270,632,419	182,088,844	75,070,341	5,901,190	2,058,005
127,893,686	91,874,358	29,155,957	1,695,570	227,502
3,968,881	3,868,118	92,275	0	1,588
332,763	95,489	237,274		
142,738,734	90,214,487	45,914,384	4,205,620	1,830,503
699,290,316	494,632,971	172,661,885	10,667,697	2,302,360
595,582,168	424,680,632	141,048,399	8,525,374	2,302,360
502,516,623	354,320,198	122,438,567	7,543,043	2,043,814
270,116,841	188,916,735	68,496,213	4,315,857	904,142
63,849,391	45,165,766	15,423,878	946,298	175,145
15,339,545	10,749,859	3,715,638	232,839	44,220
854,044,597	602,123,242	212,329,669	13,232,172	2,847,356

19,437,979	13,630,705	4,714,607	295,150	56,579
23,851,373	17,392,543	5,527,755	311,521	67,368
510,347,495	360,167,319	127,586,574	7,970,883	1,571,303
387,739	\$261,960	\$134,196	-\$8,417	\$0
315,318,357	196,915,659	93,201,380	7,270,857	1,963,132
-3,968,881	-\$3,868,118	-\$92,275	\$0	-\$1,588
1,261,537	840,795	391,203	29,539	0
918,484	611,756	285,084	21,644	0
163,053,641	114,722,498	39,655,072	2,454,038	670,527
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100.0000%	58.7356%	26.1034%	1.6508%	0.7274%
100.0000%	45.7181%	23.1540%	2.2047%	0.9009%
100.0000%	52.2268%	24.6287%	1.9278%	0.8142%

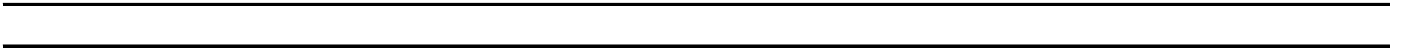
100.0000%	66.2528%	29.4058%	1.8229%	0.4919%
100.0000%	60.6280%	30.6652%	2.8622%	0.7162%
100.0000%	63.4404%	30.0355%	2.3425%	0.6040%

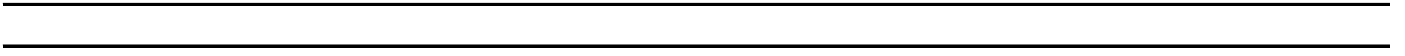
Firm Transportation Service	Special Contracts	duPont	Ft Knox	IntraCompany	
(FT)	(SP)	(SP)	(SP)	(SP)	
10,079,083	619,843	619,843	0	0	
0	0	0	0	0	
0	0	0	0	0	
10,079,083	619,843	619,843	0	0	
1,476,514	0	0	0	#DIV/0!	
63,143	2,668	67	9,703	1,350	
0	0	0	0	110,047	
0	0	0	0	110,047	
63,143	2,668	67	9,703	1,350	
63,143	2,668	67	9,703	0	
9,250	0	0	0	0	
76	1	1	1	3	
30	0	0	0	0	
220,543	4,975	1,244	1,244	2,487	
70,258	0	0	0	0	
76	1	1	1	3	
3,800	50	20	20	60	
3,800	50	20	20	60	
19.3317%	1.0708%				
3.5775%	0.0000%				
5,314,051	199,988	210,171	294,437	7,795,557	
4,776,105	164,194	177,747	259,769	4,309,279	
6,900	0	0	0	0	
537,946	35,794	34,244	34,668	3,486,278	
18,622,396	403,007	0	0	0	
18,622,396	403,007	0	0	0	
15,868,219	302,782	0	0	0	
7,328,645	155,249	0	0	0	
2,069,748	68,555	0	0	0	
575,302	21,687	0	0	0	
23,016,740	495,418	0	0	0	

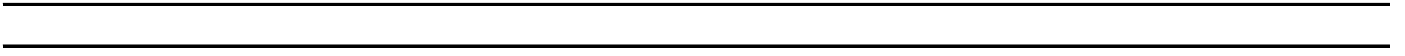
714,569	26,369	0	0	0
540,162	12,023	0	0	0
12,770,554	280,863	0	0	0
\$0	\$0			
15,669,040	298,289	0	0	0
-\$6,900				
0	0	0	0	
0	0	0	0	0
5,436,689	114,817	0	0	0

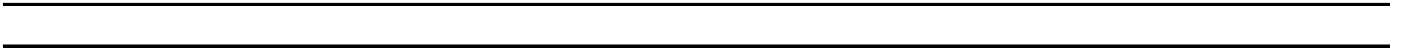
12.2646%	0.5182%
26.3988%	1.6235%
19.3317%	1.0708%

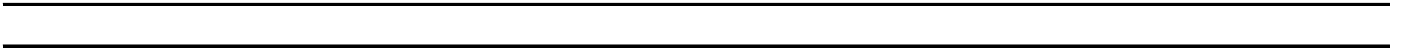
2.0266%	0.0000%
5.1285%	0.0000%
3.5775%	0.0000%

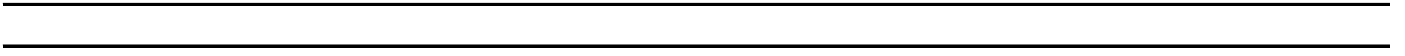


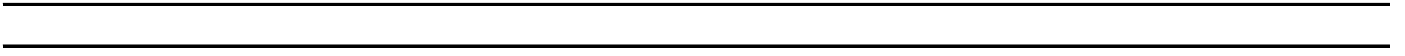


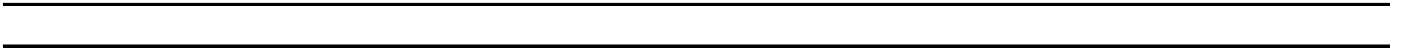


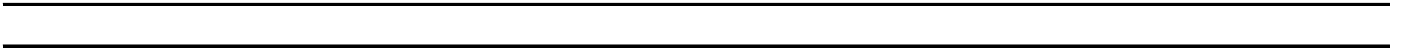


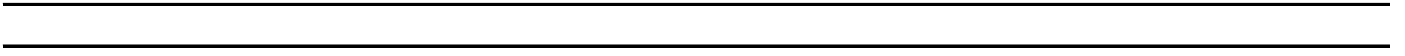


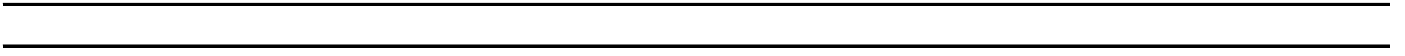


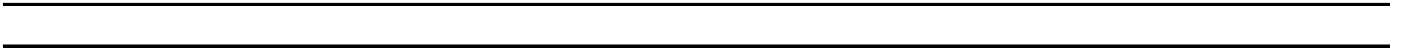


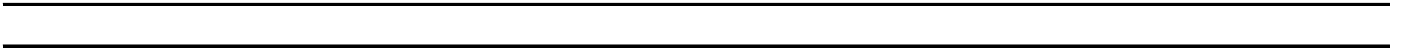


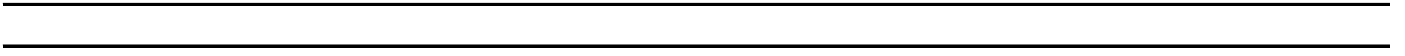


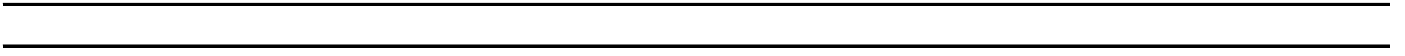


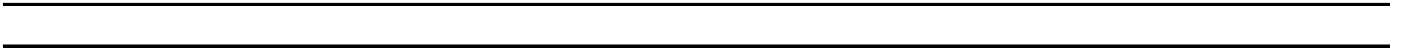


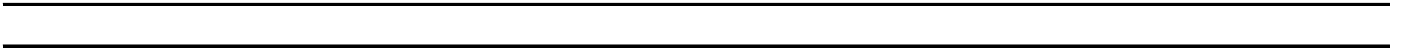


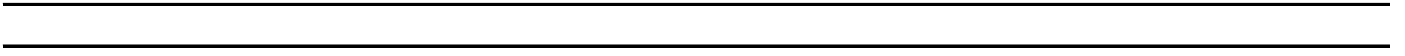


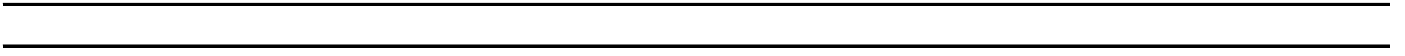


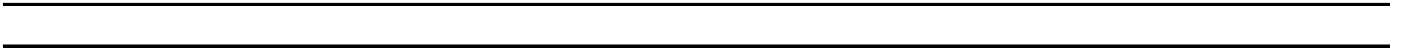


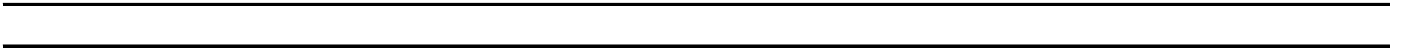


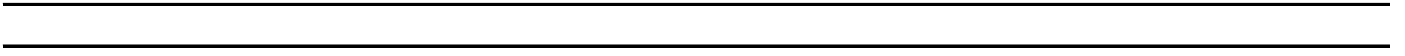


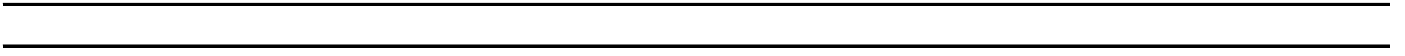


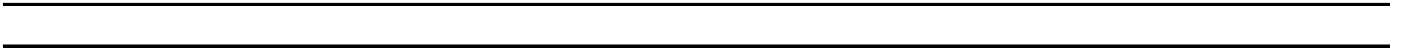


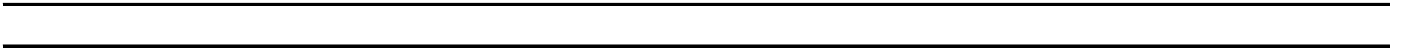


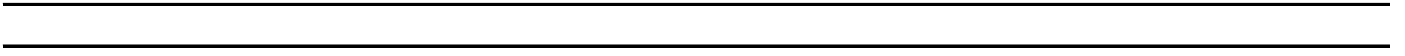


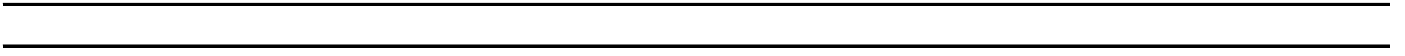


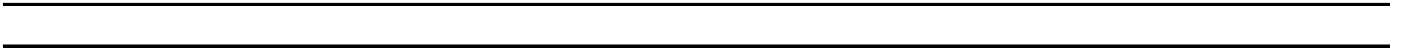


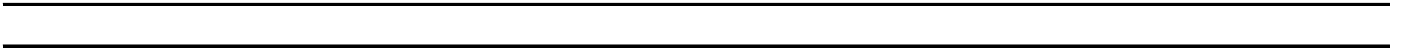












Acct. No.	Account Description	Allocator	Alloc	Total
1	Procurement Expenses	COM01		100.0000%
2	Storage	COM02		100.0000%
3	Transmission	COM03		100.0000%
4	Distribution	COM04		100.0000%
5	Low Pressure Customer ThroughPut		0	100.0000%
6	Procurement Expenses	DEM01		100.0000%
7	Storage	DEM02		100.0000%
8	Transmission	DEM03		100.0000%
9	Distribution Structures	DEM04		100.0000%
10	High Pressure Distribution Mains	DEM05		100.0000%
11	Low/Medium Pressure Distribution Mains	DEM05a		100.0000%
12	High Pressure Distrib Mains (yr-end cust.)	CUST01		100.0000%
13	Low/Med Pres. Distrib Mains (yr-end cust.)	CUST01a		100.0000%
14	Services	CUST02		100.0000%
15	Meters	CUST03		100.0000%
16	Customer Count (Average)		0	100.0000%
17	Customer Accounts	CUST04		100.0000%
18	Customer Service	CUST05		100.0000%
19	High Pressure Peak & Avg		0	100.0000%
20	Low/Med Pressure Peak & Avg		0	100.0000%
21			0	#DIV/0!
22			0	#DIV/0!
23			0	#DIV/0!
24			0	#DIV/0!
25			0	#DIV/0!
26			0	#DIV/0!
27			0	#DIV/0!
28	Actual Revenue	REV01		100.0000%
29	Actual Net Revenue	REVUC		100.0000%
30	DSM Allocation	REVADJ4		100.0000%
31	Miscellaneous Revenue Allocation	REVMISC		100.0000%
32			0	#DIV/0!
33	GSC Revenue	REVGSC		100.0000%
34	PTD Plant		0	100.0000%
35	Dist Plant		0	100.0000%
36	Mains + Services		0	100.0000%
37	Depreciation Reserve		0	100.0000%
38	O&M Expense		0	100.0000%
39	Labor Excl. A&G		0	100.0000%
40	Total Plant + CWIP		0	100.0000%

41 Total Labor			0	100.0000%
42 Depreciation Expenses			0	100.0000%
43 Rate Base		RBT		100.0000%
44 Year-End Customer Adjustment		REVADJ2		100.0000%
45 Mains		Mains		100.0000%
46	0		0	#DIV/0!
47 DSM Revenue			0	100.0000%
48 Labor Accts 815-826			0	100.0000%
49 Labor Accts 831-837			0	100.0000%
50 Distribution Depr Reserve Basis			0	100.0000%
51	0		0	#DIV/0!
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54	0		0	#DIV/0!
55	0		0	#DIV/0!
56	0		0	#DIV/0!
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62	0			#DIV/0!
63	0			0.0000%
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uisville Gas and Electric
is Cost of Service Study
(Allocation Amount)

Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
45.7181%	23.1540%	2.2047%	0.9009%	26.3988%
66.2873%	31.2471%	2.4656%	0.0000%	0.0000%
66.2873%	31.2471%	2.4656%	0.0000%	0.0000%
45.7181%	23.1540%	2.2047%	0.9009%	26.3988%
60.6280%	30.6652%	2.8622%	0.7162%	5.1285%
58.7356%	26.1034%	1.6508%	0.7274%	12.2646%
67.4512%	30.4831%	2.0657%	0.0000%	0.0000%
67.4512%	30.4831%	2.0657%	0.0000%	0.0000%
58.7356%	26.1034%	1.6508%	0.7274%	12.2646%
58.7356%	26.1034%	1.6508%	0.7274%	12.2646%
66.2528%	29.4058%	1.8229%	0.4919%	2.0266%
91.7750%	8.1292%	0.0672%	0.0044%	0.0239%
91.7928%	8.1305%	0.0663%	0.0009%	0.0094%
84.0844%	15.6183%	0.1454%	0.0431%	0.1064%
82.5808%	16.5754%	0.6627%	0.0929%	0.0883%
91.7846%	8.1189%	0.0678%	0.0044%	0.0240%
83.9134%	14.8454%	0.1239%	0.0081%	1.0949%
83.9134%	14.8454%	0.1239%	0.0081%	1.0949%
52.2268%	24.6287%	1.9278%	0.8142%	19.3317%
63.4404%	30.0355%	2.3425%	0.6040%	3.5775%
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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67.2827%	27.7389%	2.1805%	0.7604%	1.9636%
71.8365%	22.7970%	1.3258%	0.1779%	3.7344%
97.4612%	2.3250%	0.0000%	0.0400%	0.1739%
28.6958%	71.3042%	0.0000%	0.0000%	0.0000%
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
63.2025%	32.1667%	2.9464%	1.2824%	0.3769%
70.7336%	24.6910%	1.5255%	0.3292%	2.6630%
71.3051%	23.6824%	1.4314%	0.3866%	3.1268%
70.5091%	24.3651%	1.5011%	0.4067%	3.1578%
69.9389%	25.3580%	1.5978%	0.3347%	2.7131%
70.7380%	24.1567%	1.4821%	0.2743%	3.2416%
70.0794%	24.2226%	1.5179%	0.2883%	3.7504%
70.5026%	24.8617%	1.5494%	0.3334%	2.6950%

Special Contracts (SP)	duPont (SP)	Ft Knox (SP)	IntraCompany (SP)
	1.6235%		
	0.0000%		
	0.0000%		
	1.6235%		
	0.0000%		
	0.5182%		
	0.0000%		
	0.0000%		
	0.5182%		
	0.5182%		
	0.0000%		
	0.0003%		
	0.0000%		
	0.0024%		
	0.0000%		
	0.0003%		
	0.0144%		
	0.0144%		
	1.0708%		
	0.0000%		
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	0.1284%		
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	0.0251%		
	0.0576%		
	0.0677%		
	0.0603%		
	0.0575%		
	0.1074%		
	0.1414%		
	0.0580%		

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Acct. No.	Account Description	Allocator
	Plant-in-Service	
	Underground Storage Plant	
350-357	Underground Storage Plant	7
358	Asset Retire Obligations Gas Plant	7
	<i>Sub-total</i>	
	Transmission Plant	
365-371	Transmission	
	Demand	8
	Customer	-
	Sub-total	
	Distribution Plant	
374	Land and Land Rights	9
375	Structures and Improvements	9
376	Mains	
	L/M Pressure	
	Demand	11
	Customer	13
	H Pressure	
	Demand	10
	Customer	12
378	Meas. & Reg. Station Equip.- Gen.	9
379	Meas. & Reg. Station Equip.- City Gate	9
380	Services	14
381	Meters	15
382	Meter Installations	15
383	House Regulators	15
384	House Regulators Installations	15
385	Indust. Meas. & Reg. Station Equip.	15
387	Other Equipment	15
388	Asset Retire Obligations Gas Plant - City Gate	9
388	Asset Retire Obligations Gas Plant - Mains	
	L/M Pressure	
	Demand	11
	Customer	13

H Pressure	
Demand	10
Customer	12
Sub-total	

Other Plant-In-Service

117 Gas Stored	Underground/Non-Current	7
301-303	Intangible Plant	33
389-399	General Plant	33
	Common Utility Plant	33
Sub-total		

TOTAL PLANT-IN-SERVICE

Construction Work In Progress

Underground Storage	7
Transmission	8
Distribution Mains	
L/M Pressure	
Demand	11
Customer	13
H Pressure	
Demand	10
Customer	12
Other Distribution	34
General	33
Common	33
Sub-total	

TOTAL GAS PLANT AT ORIGINAL COST

LESS

Depreciation Reserve

Underground Storage	7
Transmission	8
Distribution	34
General and Intangible	33
Common	33
Sub-total	

Other Rate Base Items

Customer Advances for Construction	35
Accum. Deferred Income Taxes	33
FAS 109 Deferred Income Taxes	33
Asset Retirement Obligation - Net Assets	36
Asset Retirement Obligation - Liabilities	36
Asset Retirement Obligation - Regulatory Assets	36

Asset Retirement Obligation - Regulatory Liabilities	36
Accum Depr. Reclassification	33

PLUS

Materials and Supplies	33
Prepayments	33
Gas Stored Underground	7
Cash Working Capital	37

ADJUSTMENTS

Unamortized Debt	-
Regulatory	-
Customer Advances for Construction	-
Depreciation Adjustment	-

NET COST RATE BASE

Alloc	Total	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)
	\$62,838,253				
	\$520,992				
	<hr/>				
	\$63,359,245				
13658204	\$13,658,204				
	\$ -				
	\$13,658,204				
	\$133,743				
	\$701,947				
283965932					
				\$110,827,229	
	\$9,160,306			98834	
	\$4,003,923			102.625	
	\$138,086,721			-8.202	
	\$34,911,864				
	\$0				
	\$13,852,262				
	\$0				
	\$155,769				
	\$51,112				
	\$364				
30405					

\$485,054,348 \$201,058,011

\$2,139,990
\$1,187
\$9,196,988
\$58,087,778
\$69,425,943

\$631,497,740 \$347,501,403

\$4,142,848
\$1,250,818

98834

28170630

\$18,893,204
\$648,045
\$42,241,284
\$67,176,199

\$95,346,829

\$726,844,569 \$414,677,602

\$32,445,945
\$12,204,475
\$174,352,614
\$6,203,552
\$26,723,610
\$251,930,196

\$7,485,292
\$48,874,215
\$4,053,496
\$131,229
\$0
\$0

-\$2,353,476
\$0
\$58,190,756

\$60,055
\$659,791
\$66,447,790
\$7,908,386
\$75,076,022

\$ -
\$ -
\$ -
\$ -

\$491,799,639 \$179,632,672

**Firm
Transport
ation
Service
(FT)**

**Special
Contracts
(SP)**

