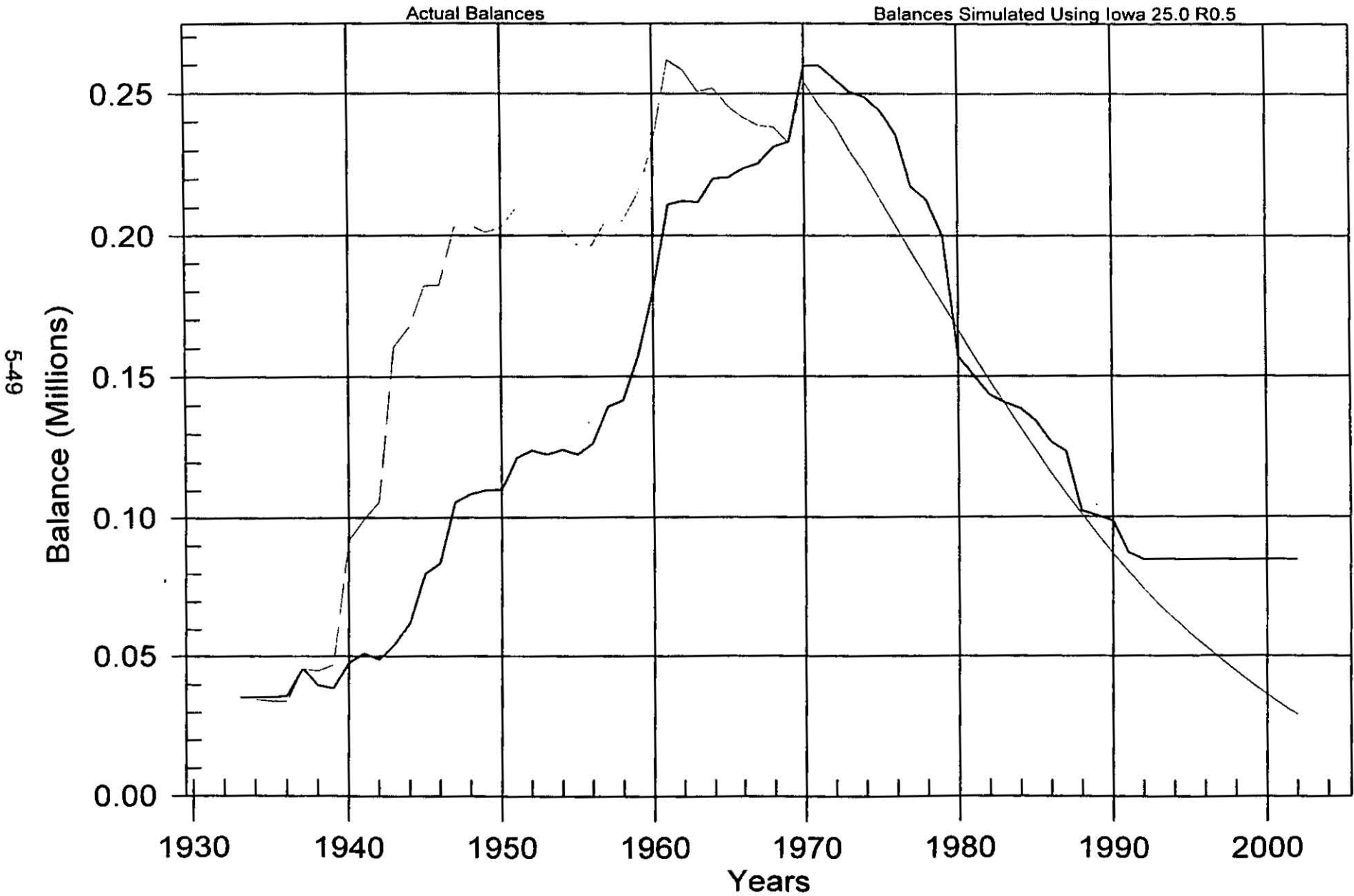


# Louisville Gas and Electric - Electric Division

All Divisions

## 373.40 STREET LIGHTING TRANSFORMERS

Actual And Simulated Balances

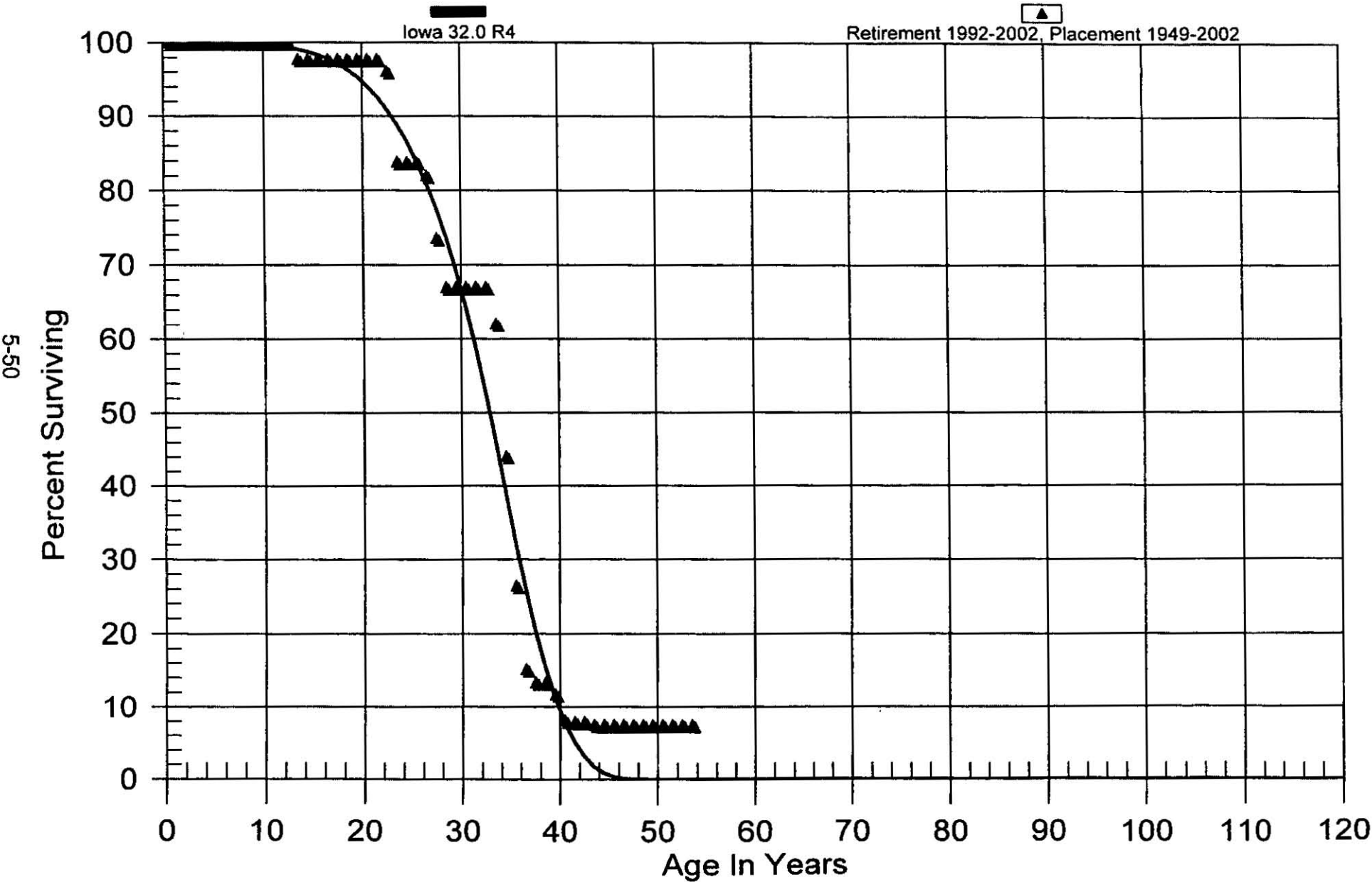


# Louisville Gas and Electric - Electric Division

All Divisions

392.20 TRANSPORTATION EQ. - TRAILERS

Original And Smooth Survivor Curves





***Louisville Gas and Electric - Electric Division  
All Divisions***

***392.20 TRANSPORTATION EQ. - TRAILERS***

***Observed Life Table***

***Retirement Expr. 1992 TO 2002***

***Placement Years 1941 TO 2002***

<b><i>Age Interval</i></b>	<b><i>\$ Surviving At Beginning of Age Interval</i></b>	<b><i>\$ Retired During The Age Interval</i></b>	<b><i>Retirement Ratio</i></b>	<b><i>% Surviving At Beginning of Age Interval</i></b>
0.0 - 0.5	\$415,517.45	\$0.00	0.00000	100.00
0.5 - 1.5	\$426,230.24	\$0.00	0.00000	100.00
1.5 - 2.5	\$433,656.24	\$0.00	0.00000	100.00
2.5 - 3.5	\$352,342.09	\$0.00	0.00000	100.00
3.5 - 4.5	\$314,981.55	\$0.00	0.00000	100.00
4.5 - 5.5	\$342,947.09	\$0.00	0.00000	100.00
5.5 - 6.5	\$278,517.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$278,517.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$260,429.42	\$0.00	0.00000	100.00
8.5 - 9.5	\$210,754.26	\$0.00	0.00000	100.00
9.5 - 10.5	\$192,486.54	\$0.00	0.00000	100.00
10.5 - 11.5	\$104,829.49	\$0.00	0.00000	100.00
11.5 - 12.5	\$101,821.98	\$0.00	0.00000	100.00
12.5 - 13.5	\$107,824.98	\$2,418.00	0.02243	100.00
13.5 - 14.5	\$100,567.48	\$0.00	0.00000	97.76
14.5 - 15.5	\$106,033.48	\$0.00	0.00000	97.76
15.5 - 16.5	\$85,540.21	\$0.00	0.00000	97.76
16.5 - 17.5	\$32,098.65	\$0.00	0.00000	97.76
17.5 - 18.5	\$32,516.65	\$0.00	0.00000	97.76
18.5 - 19.5	\$45,137.65	\$0.00	0.00000	97.76
19.5 - 20.5	\$56,929.90	\$0.00	0.00000	97.76
20.5 - 21.5	\$59,773.90	\$0.00	0.00000	97.76
21.5 - 22.5	\$54,954.11	\$925.00	0.01683	97.76
22.5 - 23.5	\$42,900.52	\$5,466.00	0.12741	96.11
23.5 - 24.5	\$37,434.52	\$0.00	0.00000	83.87
24.5 - 25.5	\$37,434.52	\$0.00	0.00000	83.87
25.5 - 26.5	\$36,584.38	\$800.00	0.02187	83.87
26.5 - 27.5	\$36,043.33	\$3,704.00	0.10277	82.03
27.5 - 28.5	\$32,020.02	\$2,844.00	0.08882	73.60
28.5 - 29.5	\$29,176.02	\$0.00	0.00000	67.06
29.5 - 30.5	\$29,176.02	\$0.00	0.00000	67.06
30.5 - 31.5	\$17,383.77	\$0.00	0.00000	67.06
31.5 - 32.5	\$21,152.73	\$0.00	0.00000	67.06
32.5 - 33.5	\$23,116.73	\$1,699.00	0.07350	67.06
33.5 - 34.5	\$20,638.75	\$5,997.00	0.29057	62.14
34.5 - 35.5	\$23,497.75	\$9,403.00	0.40017	44.08
35.5 - 36.5	\$15,896.56	\$6,746.00	0.42437	26.44

**Louisville Gas and Electric - Electric Division****All Divisions****392.20 TRANSPORTATION EQ. - TRAILERS****Observed Life Table****Retirement Expr. 1992 TO 2002****Placement Years 1941 TO 2002**

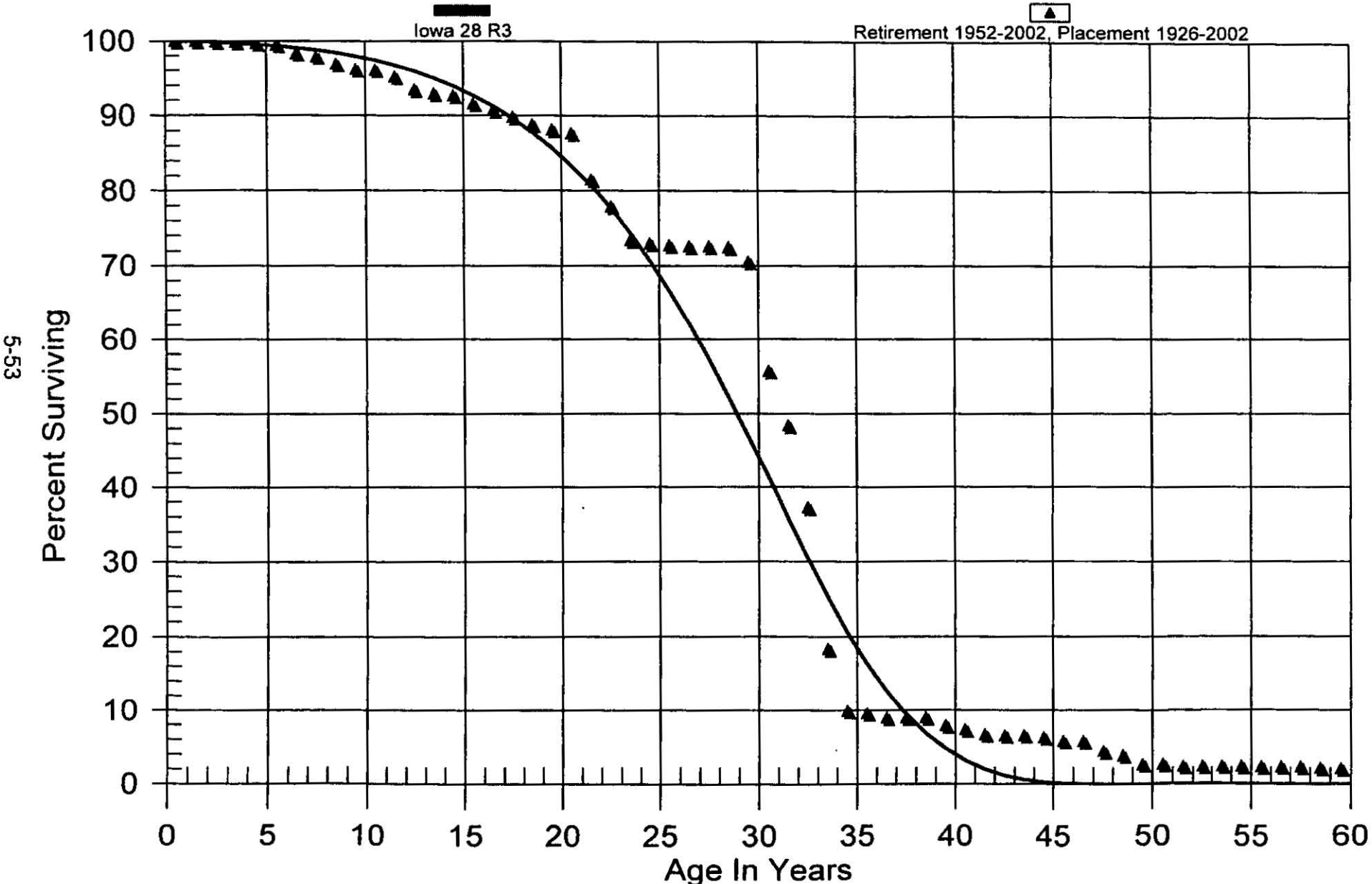
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$8,574.70	\$1,009.00	0.11767	15.22
37.5 - 38.5	\$4,912.48	\$0.00	0.00000	13.43
38.5 - 39.5	\$5,617.48	\$705.00	0.12550	13.43
39.5 - 40.5	\$7,077.48	\$2,165.00	0.30590	11.74
40.5 - 41.5	\$5,037.48	\$125.00	0.02481	8.15
41.5 - 42.5	\$4,912.48	\$0.00	0.00000	7.95
42.5 - 43.5	\$2,158.52	\$115.00	0.05328	7.95
43.5 - 44.5	\$2,586.31	\$0.00	0.00000	7.53
44.5 - 45.5	\$2,243.60	\$0.00	0.00000	7.53
45.5 - 46.5	\$2,243.60	\$0.00	0.00000	7.53
46.5 - 47.5	\$542.79	\$0.00	0.00000	7.53
47.5 - 48.5	\$542.79	\$0.00	0.00000	7.53
48.5 - 49.5	\$542.79	\$0.00	0.00000	7.53
49.5 - 50.5	\$542.79	\$0.00	0.00000	7.53
50.5 - 51.5	\$737.95	\$0.00	0.00000	7.53
51.5 - 52.5	\$737.95	\$0.00	0.00000	7.53
52.5 - 53.5	\$737.95	\$0.00	0.00000	7.53
53.5 - 54.5	\$737.95	\$0.00	0.00000	7.53
54.5 - 55.5	\$195.16	\$0.00	0.00000	7.53
55.5 - 56.5	\$195.16	\$0.00	0.00000	7.53
56.5 - 57.5	\$195.16	\$0.00	0.00000	7.53
57.5 - 58.5	\$195.16	\$0.00	0.00000	7.53
58.5 - 59.5	\$195.16	\$0.00	0.00000	7.53
59.5 - 60.5	\$195.16	\$0.00	0.00000	7.53
60.5 - 61.5	\$195.16	\$0.00	0.00000	7.53

# Louisville Gas and Electric - Electric Division

All Divisions

394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

Original And Smooth Survivor Curves



5-53

***Louisville Gas and Electric - Electric Division***  
***All Divisions***

***394.00 TOOLS, SHOP AND GARAGE EQUIPMENT***

***Observed Life Table***

***Retirement Expr. 1952 TO 2002***

***Placement Years 1926 TO 2002***

<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$2,985,674.96	\$277.00	0.00009	100.00
0.5 - 1.5	\$2,924,688.45	\$762.00	0.00026	99.99
1.5 - 2.5	\$2,490,315.46	\$1,385.00	0.00056	99.96
2.5 - 3.5	\$2,449,951.80	\$957.00	0.00039	99.91
3.5 - 4.5	\$1,871,450.12	\$3,835.00	0.00205	99.87
4.5 - 5.5	\$1,702,225.22	\$3,506.00	0.00206	99.67
5.5 - 6.5	\$1,528,848.39	\$17,522.00	0.01146	99.46
6.5 - 7.5	\$1,287,703.66	\$5,840.00	0.00454	98.32
7.5 - 8.5	\$1,139,900.57	\$11,832.00	0.01038	97.87
8.5 - 9.5	\$1,055,585.41	\$7,404.00	0.00701	96.86
9.5 - 10.5	\$900,232.47	\$697.00	0.00077	96.18
10.5 - 11.5	\$759,689.07	\$7,075.00	0.00931	96.10
11.5 - 12.5	\$655,831.93	\$12,031.00	0.01834	95.21
12.5 - 13.5	\$562,631.82	\$3,208.00	0.00570	93.46
13.5 - 14.5	\$498,413.23	\$1,202.00	0.00241	92.93
14.5 - 15.5	\$429,213.69	\$5,176.00	0.01206	92.71
15.5 - 16.5	\$401,887.62	\$3,609.00	0.00898	91.59
16.5 - 17.5	\$370,742.66	\$3,635.00	0.00980	90.77
17.5 - 18.5	\$351,914.91	\$4,023.00	0.01143	89.88
18.5 - 19.5	\$311,287.22	\$2,289.00	0.00735	88.85
19.5 - 20.5	\$289,451.84	\$1,650.00	0.00570	88.19
20.5 - 21.5	\$266,790.97	\$18,810.00	0.07050	87.69
21.5 - 22.5	\$233,796.56	\$10,360.00	0.04431	81.51
22.5 - 23.5	\$208,763.95	\$12,037.00	0.05766	77.90
23.5 - 24.5	\$191,615.34	\$1,133.00	0.00591	73.41
24.5 - 25.5	\$172,256.03	\$519.00	0.00301	72.97
25.5 - 26.5	\$167,171.88	\$347.00	0.00208	72.75
26.5 - 27.5	\$159,760.80	\$0.00	0.00000	72.60
27.5 - 28.5	\$154,936.60	\$261.00	0.00168	72.60
28.5 - 29.5	\$138,298.43	\$3,651.00	0.02640	72.48
29.5 - 30.5	\$120,242.07	\$25,235.00	0.20987	70.57
30.5 - 31.5	\$77,339.48	\$10,199.00	0.13187	55.76
31.5 - 32.5	\$61,064.52	\$14,047.00	0.23004	48.40
32.5 - 33.5	\$40,449.30	\$20,511.00	0.50708	37.27
33.5 - 34.5	\$15,870.00	\$7,297.00	0.45980	18.37
34.5 - 35.5	\$8,573.00	\$293.00	0.03418	9.92
35.5 - 36.5	\$8,280.00	\$532.00	0.06425	9.58

**Louisville Gas and Electric - Electric Division****All Divisions****394.00 TOOLS, SHOP AND GARAGE EQUIPMENT****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1926 TO 2002**

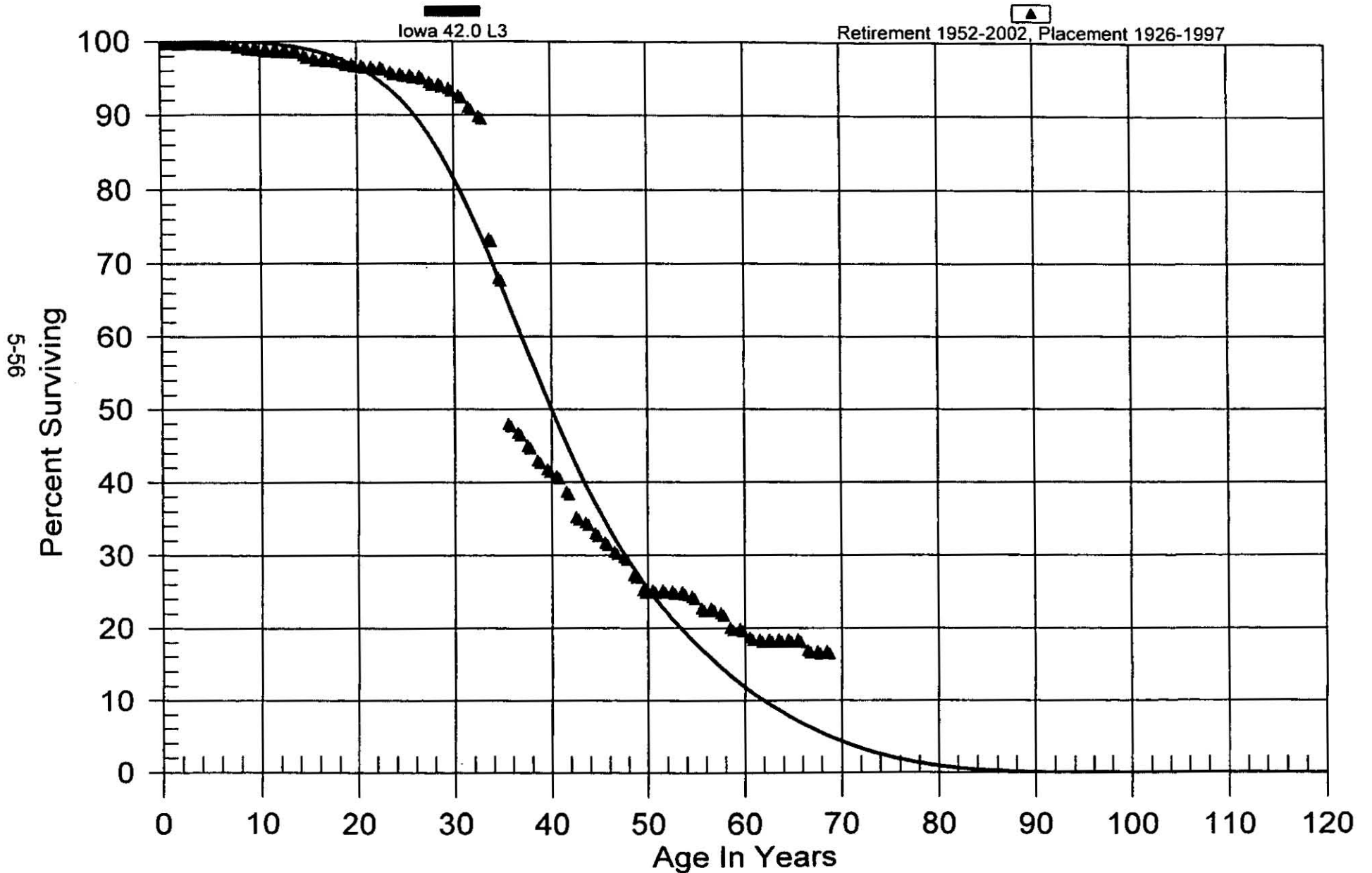
<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
36.5 - 37.5	\$7,748.00	\$0.00	0.00000	8.97
37.5 - 38.5	\$7,748.00	\$0.00	0.00000	8.97
38.5 - 39.5	\$7,748.00	\$887.00	0.11448	8.97
39.5 - 40.5	\$6,861.00	\$473.00	0.06894	7.94
40.5 - 41.5	\$6,388.00	\$610.00	0.09549	7.39
41.5 - 42.5	\$5,778.00	\$98.00	0.01696	6.69
42.5 - 43.5	\$5,680.00	\$0.00	0.00000	6.57
43.5 - 44.5	\$5,680.00	\$220.00	0.03873	6.57
44.5 - 45.5	\$5,460.00	\$432.00	0.07912	6.32
45.5 - 46.5	\$5,028.00	\$0.00	0.00000	5.82
46.5 - 47.5	\$5,028.00	\$1,156.00	0.22991	5.82
47.5 - 48.5	\$3,872.00	\$507.00	0.13094	4.48
48.5 - 49.5	\$3,365.00	\$1,022.00	0.30371	3.90
49.5 - 50.5	\$2,343.00	\$0.00	0.00000	2.71
50.5 - 51.5	\$2,343.00	\$263.00	0.11225	2.71
51.5 - 52.5	\$2,080.00	\$0.00	0.00000	2.41
52.5 - 53.5	\$2,080.00	\$0.00	0.00000	2.41
53.5 - 54.5	\$2,080.00	\$0.00	0.00000	2.41
54.5 - 55.5	\$2,080.00	\$61.00	0.02933	2.41
55.5 - 56.5	\$2,019.00	\$0.00	0.00000	2.34
56.5 - 57.5	\$2,019.00	\$0.00	0.00000	2.34
57.5 - 58.5	\$2,019.00	\$125.00	0.06191	2.34
58.5 - 59.5	\$1,894.00	\$38.00	0.02006	2.19
59.5 - 60.5	\$1,856.00	\$768.00	0.41379	2.15
60.5 - 61.5	\$1,088.00	\$0.00	0.00000	1.26
61.5 - 62.5	\$1,088.00	\$0.00	0.00000	1.26
62.5 - 63.5	\$1,088.00	\$0.00	0.00000	1.26
63.5 - 64.5	\$1,088.00	\$0.00	0.00000	1.26
64.5 - 65.5	\$1,088.00	\$0.00	0.00000	1.26
65.5 - 66.5	\$1,088.00	\$0.00	0.00000	1.26
66.5 - 67.5	\$1,088.00	\$0.00	0.00000	1.26
67.5 - 68.5	\$1,088.00	\$0.00	0.00000	1.26

# Louisville Gas and Electric - Electric Division

All Divisions

395.00 LABORATORY EQUIPMENT

Original And Smooth Survivor Curves



***Louisville Gas and Electric - Electric Division******All Divisions******395.00 LABORATORY EQUIPMENT******Observed Life Table******Retirement Expr. 1952 TO 2002******Placement Years 1926 TO 1997***

<b><i>Age Interval</i></b>	<b><i>\$ Surviving At Beginning of Age Interval</i></b>	<b><i>\$ Retired During The Age Interval</i></b>	<b><i>Retirement Ratio</i></b>	<b><i>% Surviving At Beginning of Age Interval</i></b>
0.0 - 0.5	\$1,602,892.71	\$0.00	0.00000	100.00
0.5 - 1.5	\$1,614,815.71	\$681.00	0.00042	100.00
1.5 - 2.5	\$1,617,078.71	\$0.00	0.00000	99.96
2.5 - 3.5	\$1,619,945.71	\$40.00	0.00002	99.96
3.5 - 4.5	\$1,619,979.71	\$445.00	0.00027	99.96
4.5 - 5.5	\$1,627,042.71	\$647.00	0.00040	99.93
5.5 - 6.5	\$1,653,314.71	\$122.00	0.00007	99.89
6.5 - 7.5	\$1,498,214.86	\$5,684.00	0.00379	99.88
7.5 - 8.5	\$1,484,960.86	\$3,735.00	0.00252	99.50
8.5 - 9.5	\$1,478,902.98	\$1,967.00	0.00133	99.25
9.5 - 10.5	\$1,417,763.73	\$2,627.00	0.00185	99.12
10.5 - 11.5	\$1,255,789.18	\$344.00	0.00027	98.94
11.5 - 12.5	\$1,184,788.82	\$748.00	0.00063	98.91
12.5 - 13.5	\$925,910.82	\$794.00	0.00086	98.85
13.5 - 14.5	\$861,169.57	\$5,943.00	0.00690	98.76
14.5 - 15.5	\$673,741.54	\$2,651.00	0.00393	98.08
15.5 - 16.5	\$592,319.05	\$327.00	0.00055	97.69
16.5 - 17.5	\$353,869.44	\$321.00	0.00091	97.64
17.5 - 18.5	\$331,228.84	\$1,619.00	0.00489	97.55
18.5 - 19.5	\$285,560.49	\$453.00	0.00159	97.07
19.5 - 20.5	\$265,531.92	\$535.00	0.00201	96.92
20.5 - 21.5	\$239,341.46	\$428.00	0.00179	96.73
21.5 - 22.5	\$224,164.79	\$107.00	0.00048	96.55
22.5 - 23.5	\$199,955.66	\$1,315.00	0.00658	96.51
23.5 - 24.5	\$163,855.63	\$378.00	0.00231	95.87
24.5 - 25.5	\$153,081.14	\$315.00	0.00206	95.65
25.5 - 26.5	\$158,976.56	\$219.00	0.00138	95.45
26.5 - 27.5	\$147,069.23	\$1,286.00	0.00874	95.32
27.5 - 28.5	\$139,798.85	\$371.00	0.00265	94.49
28.5 - 29.5	\$131,747.87	\$814.00	0.00618	94.24
29.5 - 30.5	\$124,872.21	\$1,242.00	0.00995	93.66
30.5 - 31.5	\$114,151.11	\$2,015.00	0.01765	92.72
31.5 - 32.5	\$90,781.59	\$1,186.00	0.01306	91.09
32.5 - 33.5	\$74,417.00	\$13,675.00	0.18376	89.90
33.5 - 34.5	\$60,742.00	\$4,415.00	0.07268	73.38
34.5 - 35.5	\$56,327.00	\$16,627.00	0.29519	68.04
35.5 - 36.5	\$39,700.00	\$1,019.00	0.02567	47.96

***Louisville Gas and Electric - Electric Division***  
***All Divisions***

***395.00 LABORATORY EQUIPMENT***

***Observed Life Table***

***Retirement Expr. 1952 TO 2002***

***Placement Years 1926 TO 1997***

<b><i>Age Interval</i></b>	<b><i>\$ Surviving At Beginning of Age Interval</i></b>	<b><i>\$ Retired During The Age Interval</i></b>	<b><i>Retirement Ratio</i></b>	<b><i>% Surviving At Beginning of Age Interval</i></b>
36.5 - 37.5	\$38,681.00	\$1,461.00	0.03777	46.73
37.5 - 38.5	\$37,220.00	\$1,654.00	0.04444	44.96
38.5 - 39.5	\$35,566.00	\$966.00	0.02716	42.96
39.5 - 40.5	\$34,600.00	\$777.00	0.02246	41.80
40.5 - 41.5	\$33,823.00	\$1,804.00	0.05334	40.86
41.5 - 42.5	\$32,019.00	\$2,867.00	0.08954	38.68
42.5 - 43.5	\$29,152.00	\$628.00	0.02154	35.22
43.5 - 44.5	\$28,524.00	\$1,221.00	0.04281	34.46
44.5 - 45.5	\$27,303.00	\$1,036.00	0.03794	32.98
45.5 - 46.5	\$26,267.00	\$1,029.00	0.03917	31.73
46.5 - 47.5	\$25,238.00	\$648.00	0.02568	30.49
47.5 - 48.5	\$24,590.00	\$2,045.00	0.08316	29.71
48.5 - 49.5	\$22,545.00	\$1,703.00	0.07554	27.23
49.5 - 50.5	\$20,842.00	\$0.00	0.00000	25.18
50.5 - 51.5	\$20,842.00	\$0.00	0.00000	25.18
51.5 - 52.5	\$20,842.00	\$136.00	0.00653	25.18
52.5 - 53.5	\$20,706.00	\$78.00	0.00377	25.01
53.5 - 54.5	\$20,628.00	\$495.00	0.02400	24.92
54.5 - 55.5	\$20,133.00	\$1,322.00	0.06566	24.32
55.5 - 56.5	\$18,811.00	\$0.00	0.00000	22.72
56.5 - 57.5	\$18,811.00	\$542.00	0.02881	22.72
57.5 - 58.5	\$18,269.00	\$1,705.00	0.09333	22.07
58.5 - 59.5	\$16,564.00	\$93.00	0.00561	20.01
59.5 - 60.5	\$16,471.00	\$1,000.00	0.06071	19.90
60.5 - 61.5	\$15,471.00	\$231.00	0.01493	18.69
61.5 - 62.5	\$15,240.00	\$0.00	0.00000	18.41
62.5 - 63.5	\$15,240.00	\$0.00	0.00000	18.41
63.5 - 64.5	\$15,240.00	\$0.00	0.00000	18.41
64.5 - 65.5	\$15,240.00	\$0.00	0.00000	18.41
65.5 - 66.5	\$15,240.00	\$1,212.00	0.07953	18.41
66.5 - 67.5	\$14,028.00	\$131.00	0.00934	16.95
67.5 - 68.5	\$13,897.00	\$0.00	0.00000	16.79

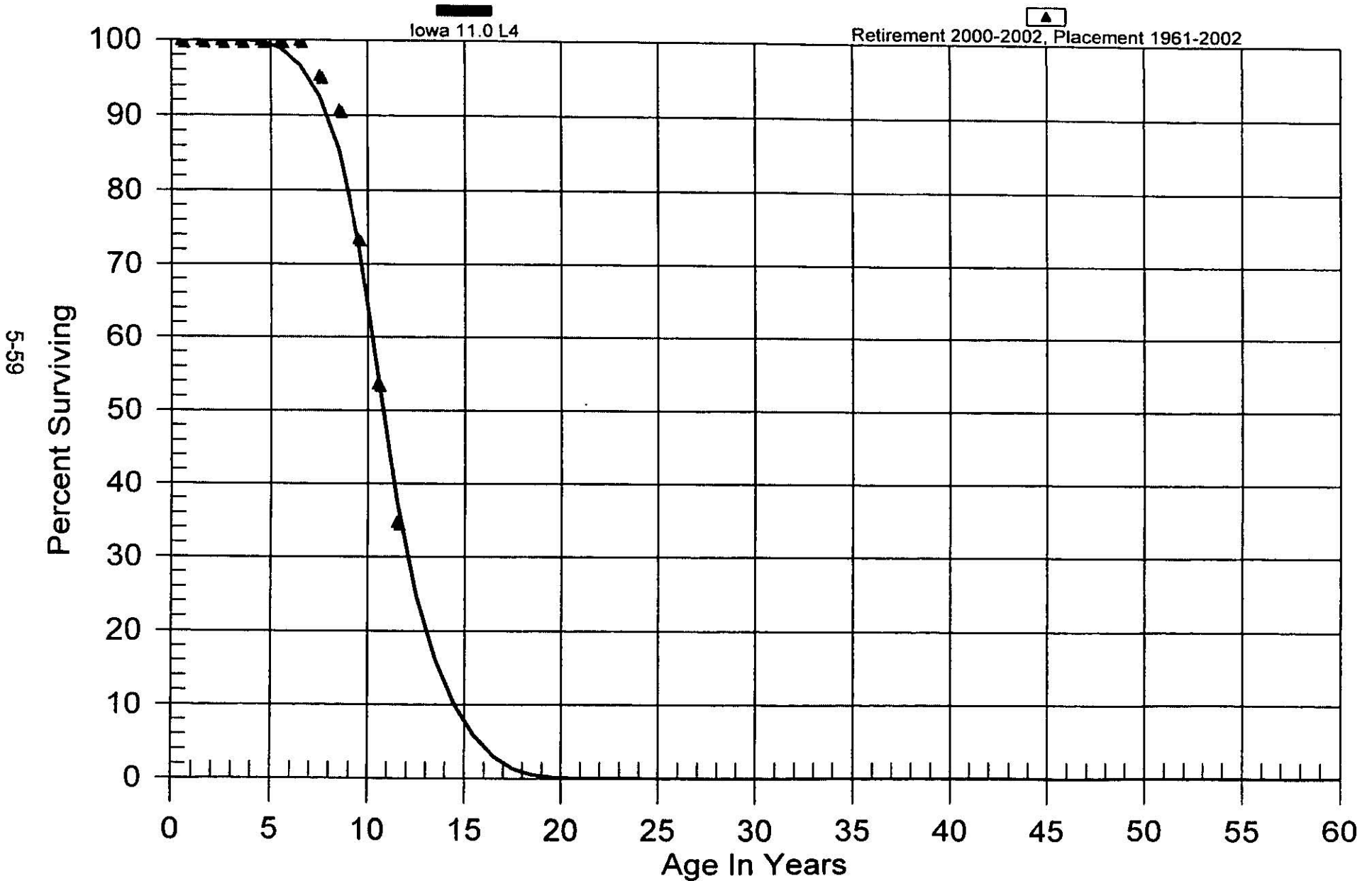


# Louisville Gas and Electric - Electric Division

All Divisions

396.10 POWER OPERATED EQ. - HOURLY RATED

Original And Smooth Survivor Curves



**Louisville Gas and Electric - Electric Division****All Divisions****396.10 POWER OPERATED EQ. - HOURLY RATED****Observed Life Table****Retirement Expr. 2000 TO 2002****Placement Years 1961 TO 2002**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$175,665.95	\$0.00	0.00000	100.00
0.5 - 1.5	\$341,879.94	\$0.00	0.00000	100.00
1.5 - 2.5	\$454,531.55	\$0.00	0.00000	100.00
2.5 - 3.5	\$505,216.99	\$0.00	0.00000	100.00
3.5 - 4.5	\$316,342.68	\$0.00	0.00000	100.00
4.5 - 5.5	\$407,736.51	\$0.00	0.00000	100.00
5.5 - 6.5	\$506,407.89	\$0.00	0.00000	100.00
6.5 - 7.5	\$563,564.46	\$26,457.00	0.04695	100.00
7.5 - 8.5	\$495,778.32	\$23,530.00	0.04746	95.31
8.5 - 9.5	\$412,989.57	\$78,631.00	0.19039	90.78
9.5 - 10.5	\$300,761.46	\$81,105.00	0.26967	73.50
10.5 - 11.5	\$653,263.79	\$230,848.00	0.35338	53.68
11.5 - 12.5	\$453,605.07	\$0.00	0.00000	34.71
12.5 - 13.5	\$735,368.94	\$29,581.00	0.04023	34.71
13.5 - 14.5	\$559,463.15	\$0.00	0.00000	33.31
14.5 - 15.5	\$393,589.28	\$0.00	0.00000	33.31
15.5 - 16.5	\$133,275.84	\$0.00	0.00000	33.31
16.5 - 17.5	\$0.00	\$0.00	0.00000	33.31
17.5 - 18.5	\$0.00	\$0.00	0.00000	33.31
18.5 - 19.5	\$0.00	\$0.00	0.00000	33.31
19.5 - 20.5	\$0.00	\$0.00	0.00000	33.31
20.5 - 21.5	\$0.00	\$0.00	0.00000	33.31
21.5 - 22.5	\$0.00	\$0.00	0.00000	33.31
22.5 - 23.5	\$15,625.58	\$0.00	0.00000	33.31
23.5 - 24.5	\$15,625.58	\$0.00	0.00000	33.31
24.5 - 25.5	\$15,625.58	\$0.00	0.00000	33.31
25.5 - 26.5	\$0.00	\$0.00	0.00000	33.31
26.5 - 27.5	\$8,937.64	\$0.00	0.00000	33.31
27.5 - 28.5	\$8,937.64	\$0.00	0.00000	33.31
28.5 - 29.5	\$8,937.64	\$0.00	0.00000	33.31
29.5 - 30.5	\$0.00	\$0.00	0.00000	33.31
30.5 - 31.5	\$0.00	\$0.00	0.00000	33.31
31.5 - 32.5	\$0.00	\$0.00	0.00000	33.31
32.5 - 33.5	\$5,496.78	\$0.00	0.00000	33.31
33.5 - 34.5	\$5,496.78	\$0.00	0.00000	33.31
34.5 - 35.5	\$12,637.89	\$0.00	0.00000	33.31
35.5 - 36.5	\$7,141.11	\$0.00	0.00000	33.31

***Louisville Gas and Electric - Electric Division******All Divisions******396.10 POWER OPERATED EQ. - HOURLY RATED******Observed Life Table******Retirement Expr. 2000 TO 2002******Placement Years 1961 TO 2002***

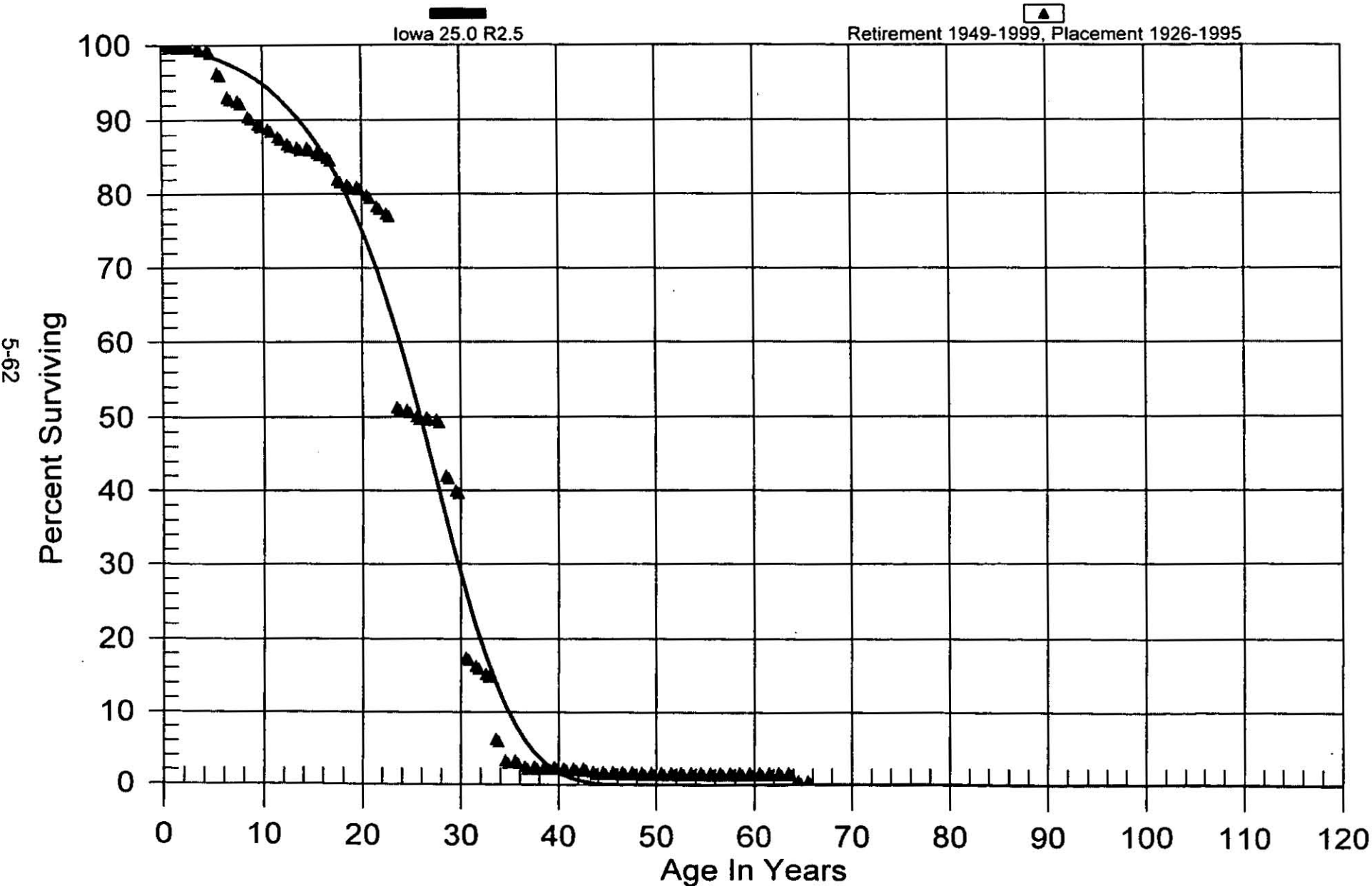
<b><i>Age Interval</i></b>	<b><i>\$ Surviving At Beginning of Age Interval</i></b>	<b><i>\$ Retired During The Age Interval</i></b>	<b><i>Retirement Ratio</i></b>	<b><i>% Surviving At Beginning of Age Interval</i></b>
36.5 - 37.5	\$7,141.11	\$0.00	0.00000	33.31
37.5 - 38.5	\$7,357.42	\$0.00	0.00000	33.31
38.5 - 39.5	\$32,558.01	\$0.00	0.00000	33.31
39.5 - 40.5	\$32,558.01	\$0.00	0.00000	33.31
40.5 - 41.5	\$25,200.59	\$0.00	0.00000	33.31

# Louisville Gas and Electric - Electric Division

All Divisions

396.20 POWER OPERATED EQ. - OTHER

Original And Smooth Survivor Curves



**Louisville Gas and Electric - Electric Division****All Divisions****396.20 POWER OPERATED EQ. - OTHER****Observed Life Table****Retirement Expr. 1952 TO 2002****Placement Years 1926 TO 1995**

<b>Age Interval</b>	<b>\$ Surviving At Beginning of Age Interval</b>	<b>\$ Retired During The Age Interval</b>	<b>Retirement Ratio</b>	<b>% Surviving At Beginning of Age Interval</b>
0.0 - 0.5	\$235,868.83	\$0.00	0.00000	100.00
0.5 - 1.5	\$240,020.83	\$136.00	0.00057	100.00
1.5 - 2.5	\$246,630.83	\$66.00	0.00027	99.94
2.5 - 3.5	\$249,640.83	\$787.00	0.00315	99.92
3.5 - 4.5	\$253,909.83	\$1,022.00	0.00403	99.60
4.5 - 5.5	\$256,170.83	\$7,650.00	0.02986	99.20
5.5 - 6.5	\$249,207.83	\$8,324.00	0.03340	96.24
6.5 - 7.5	\$240,883.83	\$1,229.00	0.00510	93.02
7.5 - 8.5	\$239,654.83	\$4,346.00	0.01813	92.55
8.5 - 9.5	\$233,713.64	\$2,222.00	0.00951	90.87
9.5 - 10.5	\$213,652.37	\$1,323.00	0.00619	90.01
10.5 - 11.5	\$192,864.50	\$2,423.00	0.01256	89.45
11.5 - 12.5	\$187,340.90	\$0.00	0.00000	88.33
12.5 - 13.5	\$189,723.90	\$1,081.00	0.00570	88.33
13.5 - 14.5	\$189,803.90	\$142.00	0.00075	87.82
14.5 - 15.5	\$194,242.90	\$1,374.00	0.00707	87.76
15.5 - 16.5	\$192,972.90	\$1,563.00	0.00810	87.14
16.5 - 17.5	\$191,699.90	\$6,676.00	0.03483	86.43
17.5 - 18.5	\$185,023.90	\$1,575.00	0.00851	83.42
18.5 - 19.5	\$183,448.90	\$514.00	0.00280	82.71
19.5 - 20.5	\$182,934.90	\$2,678.00	0.01464	82.48
20.5 - 21.5	\$180,256.90	\$3,352.00	0.01860	81.27
21.5 - 22.5	\$176,904.90	\$2,188.00	0.01237	79.76
22.5 - 23.5	\$173,816.90	\$62,362.00	0.35878	78.77
23.5 - 24.5	\$108,665.29	\$856.00	0.00788	50.51
24.5 - 25.5	\$109,282.29	\$2,117.00	0.01937	50.11
25.5 - 26.5	\$121,041.74	\$340.00	0.00281	49.14
26.5 - 27.5	\$120,701.74	\$301.00	0.00249	49.00
27.5 - 28.5	\$119,576.39	\$3,787.00	0.03167	48.88
28.5 - 29.5	\$115,217.14	\$1,000.00	0.00868	47.33
29.5 - 30.5	\$46,790.70	\$11,180.00	0.23894	46.92
30.5 - 31.5	\$8,638.00	\$577.00	0.06680	35.71
31.5 - 32.5	\$8,061.00	\$533.00	0.06612	33.33
32.5 - 33.5	\$7,528.00	\$4,403.00	0.58488	31.12
33.5 - 34.5	\$3,125.00	\$1,473.00	0.47136	12.92
34.5 - 35.5	\$1,652.00	\$0.00	0.00000	6.83
35.5 - 36.5	\$1,652.00	\$402.00	0.24334	6.83

***Louisville Gas and Electric - Electric Division  
All Divisions***

***396.20 POWER OPERATED EQ. - OTHER***

***Observed Life Table***

***Retirement Expr. 1952 TO 2002***

***Placement Years 1926 TO 1995***

<b><i>Age Interval</i></b>	<b><i>\$ Surviving At Beginning of Age Interval</i></b>	<b><i>\$ Retired During The Age Interval</i></b>	<b><i>Retirement Ratio</i></b>	<b><i>% Surviving At Beginning of Age Interval</i></b>
36.5 - 37.5	\$1,250.00	\$0.00	0.00000	5.17
37.5 - 38.5	\$1,250.00	\$0.00	0.00000	5.17
38.5 - 39.5	\$1,250.00	\$0.00	0.00000	5.17
39.5 - 40.5	\$1,250.00	\$120.00	0.09600	5.17
40.5 - 41.5	\$1,130.00	\$0.00	0.00000	4.67
41.5 - 42.5	\$1,130.00	\$0.00	0.00000	4.67
42.5 - 43.5	\$1,130.00	\$242.00	0.21416	4.67
43.5 - 44.5	\$888.00	\$0.00	0.00000	3.67
44.5 - 45.5	\$888.00	\$0.00	0.00000	3.67
45.5 - 46.5	\$888.00	\$0.00	0.00000	3.67
46.5 - 47.5	\$888.00	\$0.00	0.00000	3.67
47.5 - 48.5	\$888.00	\$33.00	0.03716	3.67
48.5 - 49.5	\$855.00	\$0.00	0.00000	3.53
49.5 - 50.5	\$855.00	\$0.00	0.00000	3.53
50.5 - 51.5	\$855.00	\$0.00	0.00000	3.53
51.5 - 52.5	\$855.00	\$0.00	0.00000	3.53
52.5 - 53.5	\$855.00	\$0.00	0.00000	3.53
53.5 - 54.5	\$855.00	\$0.00	0.00000	3.53
54.5 - 55.5	\$855.00	\$0.00	0.00000	3.53
55.5 - 56.5	\$855.00	\$0.00	0.00000	3.53
56.5 - 57.5	\$855.00	\$0.00	0.00000	3.53
57.5 - 58.5	\$855.00	\$0.00	0.00000	3.53
58.5 - 59.5	\$855.00	\$0.00	0.00000	3.53
59.5 - 60.5	\$855.00	\$0.00	0.00000	3.53
60.5 - 61.5	\$855.00	\$0.00	0.00000	3.53
61.5 - 62.5	\$855.00	\$0.00	0.00000	3.53
62.5 - 63.5	\$855.00	\$0.00	0.00000	3.53
63.5 - 64.5	\$855.00	\$599.00	0.70058	3.53
64.5 - 65.5	\$256.00	\$0.00	0.00000	1.06

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN UNIT 1****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1955	4,001,772.82	62.50	64,028.78	16.87	1,080,203.92
1959	2,167.63	59.00	36.74	16.94	622.41
1963	21,609.30	55.42	389.89	17.01	6,630.99
1978	273.66	41.47	6.60	17.24	113.73
1981	342.20	38.60	8.87	17.28	153.17
1986	35,742.40	33.76	1,058.86	17.34	18,358.21
1994	39,574.16	25.91	1,527.42	17.42	26,609.41
1997	39,194.17	22.94	1,708.38	17.45	29,803.50
1998	41,520.99	21.95	1,891.52	17.45	33,012.57
<b>Total</b>	<b>4,182,197.33</b>	<b>59.19</b>	<b>70,657.05</b>	<b>16.92</b>	<b>1,195,507.92</b>

**KY-CANE RUN UNIT 2****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1956	1,983,241.48	61.63	32,179.05	16.89	543,454.21
1964	9,496.61	54.52	174.19	17.02	2,965.34
1986	42,872.16	33.76	1,270.07	17.34	22,020.24
1994	24,267.44	25.91	936.64	17.42	16,317.27
1997	43,063.97	22.94	1,877.05	17.45	32,746.12
<b>Total</b>	<b>2,102,941.66</b>	<b>57.71</b>	<b>36,437.00</b>	<b>16.95</b>	<b>617,503.18</b>

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

## KY-CANE RUN UNIT 3

*Interim Survivor Curve: Iowa 120 S1**Probable Retirement Year: 2020*

1959	3,398,401.33	59.00	57,601.56	16.94	975,813.96
1973	5,570.86	46.21	120.56	17.16	2,069.23
1986	14,824.95	33.76	439.18	17.34	7,614.47
1994	30,465.32	25.91	1,175.85	17.42	20,484.68
1997	82,878.31	22.94	3,612.46	17.45	63,021.21
<b>Total</b>	<b>3,532,140.77</b>	<b>56.11</b>	<b>62,949.62</b>	<b>16.98</b>	<b>1,069,003.56</b>

## KY-CANE RUN UNIT 4

*Interim Survivor Curve: Iowa 120 S1**Probable Retirement Year: 2020*

1964	3,114,544.52	54.52	57,126.67	17.02	972,523.24
1966	593.07	52.70	11.25	17.06	191.95
1967	546.23	51.78	10.55	17.07	180.08
1968	4,728.07	50.86	92.96	17.09	1,588.41
1969	7,880.78	49.94	157.81	17.10	2,699.06
1970	3,582.61	49.01	73.10	17.12	1,251.35
1986	51,342.96	33.76	1,521.02	17.34	26,371.06
1997	97,687.75	22.94	4,257.97	17.45	74,282.40
1998	45,119.98	21.95	2,055.48	17.45	35,874.07
1999	221,201.09	20.96	10,554.04	17.46	184,271.59
<b>Total</b>	<b>3,547,227.06</b>	<b>46.76</b>	<b>75,860.84</b>	<b>17.13</b>	<b>1,299,233.20</b>



**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN-SO2 UNIT 4****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1980	760,360.00	39.56	19,221.43	17.26	331,809.25
<b>Total</b>	<b>760,360.00</b>	<b>39.56</b>	<b>19,221.43</b>	<b>17.26</b>	<b>331,809.25</b>

**KY-CANE RUN UNIT 5****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1967	4,243,418.67	51.78	81,946.31	17.07	1,398,938.03
1969	392.70	49.94	7.86	17.10	134.49
1981	334.42	38.60	8.66	17.28	149.69
1992	33,568.83	27.88	1,204.03	17.40	20,952.85
1994	48,734.05	25.91	1,880.96	17.42	32,768.46
1997	1,013,287.85	22.94	44,166.73	17.45	770,510.68
1998	77,110.41	21.95	3,512.82	17.45	61,309.07
<b>Total</b>	<b>5,416,846.93</b>	<b>40.81</b>	<b>132,727.38</b>	<b>17.21</b>	<b>2,284,763.27</b>

**KY-CANE RUN-SO2 UNIT 5****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1981	518,143.22	38.60	13,424.50	17.28	231,920.47
1984	1,149,271.98	35.70	32,193.49	17.31	557,406.47
1989	29,020.08	30.83	941.42	17.37	16,354.22
<b>Total</b>	<b>1,696,435.28</b>	<b>36.44</b>	<b>46,559.41</b>	<b>17.30</b>	<b>805,681.17</b>

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN UNIT 6****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1964	13,229.91	54.52	242.66	17.02	4,131.07
1967	1,959.35	51.78	37.84	17.07	645.94
1968	262,760.46	50.86	5,166.07	17.09	88,275.17
1970	4,860,415.85	49.01	99,168.90	17.12	1,697,674.47
1971	29,207.80	48.08	607.48	17.13	10,408.76
1972	57,708.92	47.15	1,224.05	17.15	20,991.81
1973	1,356,864.06	46.21	29,364.13	17.16	503,990.76
1975	8,953.12	44.32	202.00	17.19	3,473.00
1976	8,163.68	43.38	188.21	17.21	3,238.65
1977	497,485.22	42.43	11,726.09	17.22	201,946.84
1978	1,193,643.34	41.47	28,781.63	17.24	496,078.33
1980	51,123.33	39.56	1,292.37	17.26	22,309.42
1981	17,268.91	38.60	447.42	17.28	7,729.55
1982	297,759.83	37.63	7,912.16	17.29	136,793.37
1983	1,034,691.96	36.67	28,218.45	17.30	488,230.19
1984	251,434.48	35.70	7,043.20	17.31	121,947.81
1985	13,081.22	34.73	376.67	17.33	6,526.11
1986	823,590.88	33.76	24,398.59	17.34	423,017.32
1987	1,162,908.21	32.78	35,475.04	17.35	615,475.95
1988	1,845,813.48	31.80	58,036.36	17.36	1,007,565.45
1989	109,577.60	30.83	3,554.71	17.37	61,752.29
1991	25,727.08	28.86	891.32	17.39	15,502.09
1992	1,033,591.98	27.88	37,072.33	17.40	645,143.06
1993	37,642.94	26.90	1,399.60	17.41	24,369.76
1994	261,798.51	25.91	10,104.50	17.42	176,031.63
1996	142,470.15	23.93	5,953.00	17.44	103,809.04

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1997	958,820.99	22.94	41,792.65	17.45	729,093.73
1998	980,966.67	21.95	44,688.69	17.45	779,948.53
1999	61,651.21	20.96	2,941.53	17.46	51,358.55
2000	132,197.24	19.97	6,621.20	17.47	115,646.75
2001	617,453.03	18.97	32,545.94	17.47	568,637.82
<b>Total</b>	<b>18,149,961.41</b>	<b>34.41</b>	<b>527,474.78</b>	<b>17.31</b>	<b>9,131,743.24</b>

**KY-CANE RUN-SO2 UNIT 6****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1982	190,632.74	37.63	5,065.55	17.29	87,578.29
1983	1,290,510.40	36.67	35,195.22	17.30	608,940.78
1988	78,003.20	31.80	2,452.59	17.36	42,579.24
1997	269,271.86	22.94	11,736.90	17.45	204,756.08
1999	31,173.30	20.96	1,487.35	17.46	25,968.92
<b>Total</b>	<b>1,859,591.50</b>	<b>33.24</b>	<b>55,937.60</b>	<b>17.34</b>	<b>969,823.30</b>

**KY-MILL CREEK UNIT 1****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1965	17,403,580.90	53.61	324,623.32	17.04	5,531,693.21
1975	259,199.78	44.32	5,847.98	17.19	100,545.99
1977	4,197.77	42.43	98.94	17.22	1,704.02
1980	21,540.90	39.56	544.54	17.26	9,400.11
1981	8,073.16	38.60	209.17	17.28	3,613.54
1987	79,882.23	32.78	2,436.84	17.35	42,278.14
1991	3,386.36	28.86	117.32	17.39	2,040.48
1995	36,609.31	24.92	1,468.99	17.43	25,604.26

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	55,465.61	23.93	2,317.59	17.44	40,414.30
1997	9,807.25	22.94	427.47	17.45	7,457.50
1998	399,957.87	21.95	18,220.39	17.45	317,999.14
1999	37,622.65	20.96	1,795.07	17.46	31,341.55
2001	31,634.03	18.97	1,667.43	17.47	29,133.08
<b>Total</b>	<b>18,350,957.82</b>	<b>51.01</b>	<b>359,775.06</b>	<b>17.08</b>	<b>6,143,225.33</b>

**KY-MILL CREEK-SO2 UNIT 1****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1983	1,697,743.03	36.67	46,301.40	17.30	801,097.74
<b>Total</b>	<b>1,697,743.03</b>	<b>36.67</b>	<b>46,301.40</b>	<b>17.30</b>	<b>801,097.74</b>

**KY-MILL CREEK UNIT 2****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2020**

1975	10,408,594.61	44.32	234,835.36	17.19	4,037,589.91
1976	96,856.85	43.38	2,232.97	17.21	38,424.55
1977	4,197.78	42.43	98.94	17.22	1,704.03
1979	3,493.45	40.52	86.22	17.25	1,487.24
1986	5,995.00	33.76	177.60	17.34	3,079.19
1998	184,368.44	21.95	8,399.05	17.45	146,587.95
<b>Total</b>	<b>10,703,506.13</b>	<b>43.54</b>	<b>245,830.15</b>	<b>17.20</b>	<b>4,228,872.87</b>

**KY-MILL CREEK-SO2 UNIT 2****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2022**

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1984	1,393,403.67	37.63	37,025.91	19.26	713,069.27
<b>Total</b>	<b>1,393,403.67</b>	<b>37.63</b>	<b>37,025.91</b>	<b>19.26</b>	<b>713,069.27</b>

**KY-MILL CREEK UNIT 3****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2026**

1980	15,968.29	45.27	352.76	23.02	8,121.23
1982	23,713,804.21	43.38	546,707.08	23.07	12,613,105.91
1984	117,649.10	41.47	2,836.80	23.12	65,580.86
1986	436,730.18	39.56	11,040.27	23.16	255,714.79
1987	164,685.65	38.60	4,266.82	23.18	98,921.71
1988	31,410.69	37.63	834.65	23.21	19,368.36
1997	7,192.32	28.86	249.18	23.37	5,822.86
<b>Total</b>	<b>24,487,440.44</b>	<b>43.24</b>	<b>566,287.56</b>	<b>23.07</b>	<b>13,066,635.73</b>

**KY-MILL CREEK-SO2 UNIT 3****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2026**

1982	362,866.58	43.38	8,365.66	23.07	193,004.66
<b>Total</b>	<b>362,866.58</b>	<b>43.38</b>	<b>8,365.66</b>	<b>23.07</b>	<b>193,004.66</b>

**KY-MILL CREEK UNIT 4****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2030**

1978	16,824.99	50.86	330.79	26.73	8,842.51
1983	2,922,409.38	46.21	63,244.37	26.90	1,701,285.65
1984	33,859,045.04	45.27	747,982.74	26.93	20,144,963.40

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	16,032.01	44.32	361.71	26.96	9,752.71
1986	10,922,109.70	43.38	251,802.48	26.99	6,797,216.33
1987	2,809,830.91	42.43	66,229.78	27.02	1,789,850.81
1988	1,194,038.51	41.47	28,791.16	27.05	778,936.65
1989	425,506.50	40.52	10,502.06	27.08	284,435.00
1990	139,393.92	39.56	3,523.79	27.11	95,537.02
1991	31,466.81	38.60	815.27	27.14	22,125.29
1994	168,295.50	35.70	4,714.31	27.22	128,308.71
1995	1,155,152.17	34.73	33,262.52	27.24	906,105.20
1996	311,789.92	33.76	9,236.66	27.26	251,830.14
1997	227,958.65	32.78	6,953.98	27.29	189,745.18
1998	546,804.23	31.80	17,192.71	27.31	469,484.58
1999	126,314.19	30.83	4,097.65	27.33	111,978.15
2000	52,475.42	29.85	1,758.22	27.35	48,080.90
2001	1,668,724.93	28.86	57,813.59	27.36	1,582,014.69
<b>Total</b>	<b>56,594,172.78</b>	<b>43.25</b>	<b>1,308,613.79</b>	<b>26.99</b>	<b>35,320,492.93</b>

**KY-MILL CREEK-SO2 UNIT 4****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2030**

1983	3,559,781.41	46.21	77,037.85	26.90	2,072,332.88
1984	1,125,543.89	45.27	24,864.48	26.93	669,659.77
1989	62,193.82	40.52	1,535.02	27.08	41,574.22
1996	46,179.38	33.76	1,368.05	27.26	37,298.70
1997	51,674.57	32.78	1,576.36	27.29	43,012.19
2001	233,712.58	28.86	8,097.06	27.36	221,568.41
<b>Total</b>	<b>5,079,085.65</b>	<b>44.37</b>	<b>114,478.82</b>	<b>26.95</b>	<b>3,085,446.18</b>

**Louisville Gas and Electric - Electric Division****All Divisions****311.00 STRUCTURES & IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-TRIMBLE COUNTY - UNIT 1****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2034**

1990	158,288,589.60	43.38	3,649,245.46	30.94	112,895,111.54
1993	261,010.60	40.52	6,442.08	31.04	199,989.31
1994	362,457.24	39.56	9,162.69	31.08	284,760.76
1995	520,162.37	38.60	13,476.82	31.11	419,279.85
1996	124,393.22	37.63	3,305.41	31.14	102,939.93
1997	1,164,805.01	36.67	31,766.94	31.17	990,260.14
1998	291,947.64	35.70	8,178.06	31.20	255,172.06
1999	20,033.30	34.73	576.86	31.23	18,015.22
2000	106,754.77	33.76	3,162.57	31.26	98,850.44
2001	57,574.05	32.78	1,756.32	31.28	54,939.92
2002	51,191.93	31.80	1,609.58	31.30	50,387.19
<b>Total</b>	<b>61,248,919.73</b>	<b>43.25</b>	<b>3,728,682.80</b>	<b>30.94</b>	<b>115,369,706.36</b>

**KY-TRIMBLE COUNTY - SO2 UNIT 1****Interim Survivor Curve: Iowa 120 S1****Probable Retirement Year: 2034**

1990	430,001.56	43.38	9,913.42	30.94	306,687.14
1996	20,052.22	37.63	532.83	31.14	16,593.94
<b>Total</b>	<b>450,053.78</b>	<b>43.08</b>	<b>10,446.25</b>	<b>30.95</b>	<b>323,281.08</b>

**Account**

<b>Total</b>	<b>321,615,851.55</b>	<b>43.15</b>	<b>7,453,632.52</b>	<b>26.42</b>	<b>196,949,900.24</b>
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**Composite Average Remaining Life ... 26.42 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-CANE RUN-LOCOMOTIVE</b>					
<i>Interim Survivor Curve: Iowa 50 L0.5</i>					
<i>Probable Retirement Year: 2020</i>					
1972	51,549.42	37.29	1,382.35	14.60	20,184.96
<b>Total</b>	<b>51,549.42</b>	<b>37.29</b>	<b>1,382.35</b>	<b>14.60</b>	<b>20,184.96</b>
<b>KY-CANE RUN-LOCOMOTIVE RAILCARS</b>					
<i>Interim Survivor Curve: Iowa 50 L0.5</i>					
<i>Probable Retirement Year: 2020</i>					
1994	1,501,772.81	23.63	63,542.87	15.94	1,012,815.73
<b>Total</b>	<b>1,501,772.81</b>	<b>23.63</b>	<b>63,542.87</b>	<b>15.94</b>	<b>1,012,815.73</b>
<b>KY-CANE RUN UNIT 1</b>					
<i>Interim Survivor Curve: Iowa 50 L0.5</i>					
<i>Probable Retirement Year: 2020</i>					
1955	931,771.57	43.72	21,312.77	13.80	294,121.18
1969	3,066.93	38.67	79.32	14.47	1,147.50
1970	4,821.28	38.22	126.14	14.51	1,830.66
1981	33,023.63	32.48	1,016.66	15.03	15,284.93
1983	42,764.15	31.27	1,367.58	15.15	20,720.86
1987	2,551.79	28.68	92.45	15.41	1,425.05
2001	35,643.18	17.93	1,987.55	16.50	32,788.59
<b>Total</b>	<b>1,053,742.53</b>	<b>40.56</b>	<b>25,982.47</b>	<b>14.14</b>	<b>367,318.75</b>



**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN UNIT 2****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2020**

1956	127,533.24	43.43	2,936.71	13.85	40,673.57
1987	5,303.58	28.68	184.90	15.41	2,850.09
<b>Total</b>	<b>132,836.82</b>	<b>42.55</b>	<b>3,121.61</b>	<b>13.94</b>	<b>43,523.66</b>

**KY-CANE RUN UNIT 3****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2020**

1959	617,001.76	42.49	14,520.54	14.00	203,250.12
1966	10,655.29	39.93	266.82	14.33	3,823.49
1969	1,547.16	38.67	40.01	14.47	578.87
1987	5,303.58	28.68	184.90	15.41	2,850.09
1996	82,108.51	22.07	3,720.45	16.10	59,882.79
<b>Total</b>	<b>716,616.30</b>	<b>38.25</b>	<b>18,732.73</b>	<b>14.43</b>	<b>270,385.36</b>

**KY-CANE RUN UNIT 4****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2020**

1964	7,482,396.11	40.72	183,750.35	14.24	2,615,939.60
1965	5,569.94	40.33	138.10	14.28	1,972.50
1966	12,845.85	39.93	321.68	14.33	4,609.54
1967	23,870.78	39.52	603.97	14.38	8,682.53
1968	42,684.11	39.10	1,091.64	14.42	15,743.26
1969	6,576.59	38.67	170.08	14.47	2,460.64
1970	69,470.42	38.22	1,817.62	14.51	26,378.18

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1973	15,950.03	36.81	433.33	14.65	6,346.65
1976	15,022.33	35.28	425.77	14.78	6,293.28
1977	11,122.25	34.75	320.07	14.83	4,746.08
1979	38,867.04	33.64	1,155.31	14.93	17,245.45
1980	3,641.44	33.07	110.12	14.98	1,649.51
1981	29,343.96	32.48	903.38	15.03	13,581.80
1983	16,826.04	31.27	538.09	15.15	8,152.86
1984	131,506.49	30.64	4,291.47	15.21	65,289.29
1986	282,563.61	29.35	9,627.22	15.35	147,731.90
1987	8,587.43	28.68	299.38	15.41	4,614.80
1988	167,375.63	28.00	5,977.03	15.49	92,556.13
1991	254,090.92	25.88	9,818.08	15.71	154,220.01
1992	26,343.61	25.14	1,047.67	15.78	16,536.70
1993	326,841.14	24.40	13,397.22	15.86	212,498.29
1994	9,022,226.28	23.63	381,747.62	15.94	6,084,710.46
1995	418,587.98	22.86	18,312.22	16.02	293,310.30
1996	300,059.70	22.07	13,596.12	16.10	218,837.38
1997	1,405,953.82	21.27	66,108.05	16.17	1,069,246.65
1998	4,001,690.28	20.45	195,656.59	16.25	3,180,055.22
1999	1,563,604.23	19.63	79,673.76	16.33	1,301,304.91
2000	83,852.90	18.79	4,463.78	16.41	73,267.55
2001	118,095.63	17.93	6,585.31	16.50	108,637.58
2002	94,449.94	17.07	5,533.26	16.58	91,769.05
<b>Total</b>	<b>25,980,016.48</b>	<b>25.78</b>	<b>1,007,914.30</b>	<b>15.72</b>	<b>15,848,388.10</b>

**KY-CANE RUN-SO2 UNIT 4****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2018**

1980	1,834,432.08	31.88	57,536.43	13.52	778,144.81
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**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1982	15,772.32	30.64	514.70	13.62	7,008.33
1984	33,555.30	29.35	1,143.26	13.72	15,681.64
1991	13,620,113.24	24.40	558,288.45	14.12	7,883,367.82
1992	61,143.50	23.63	2,587.10	14.18	36,691.25
1993	48,099.51	22.86	2,104.24	14.24	29,973.99
1994	65,970.91	22.07	2,989.23	14.31	42,766.99
1997	323,210.60	19.63	16,469.26	14.49	238,719.59
1998	578,355.09	18.79	30,787.85	14.56	448,201.60
1999	28,782.61	17.93	1,604.99	14.62	23,466.71
2000	92,325.87	17.07	5,408.82	14.69	79,430.81
<b>Total</b>	<b>16,701,761.03</b>	<b>24.58</b>	<b>679,434.33</b>	<b>14.11</b>	<b>9,583,453.53</b>

**KY-CANE RUN UNIT 5****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2020**

1967	7,568,250.22	39.52	191,488.09	14.38	2,752,803.51
1969	986.20	38.67	25.51	14.47	368.99
1970	27,389.22	38.22	716.61	14.51	10,399.79
1972	1,290.03	37.29	34.59	14.60	505.13
1973	22,497.70	36.81	611.22	14.65	8,952.03
1976	2,068.05	35.28	58.61	14.78	866.37
1977	10,528.85	34.75	303.00	14.83	4,492.86
1980	9,931.95	33.07	300.34	14.98	4,499.00
1982	424,072.25	31.88	13,300.90	15.09	200,734.19
1983	53,633.12	31.27	1,715.16	15.15	25,987.29
1984	4,779.25	30.64	155.96	15.21	2,372.76
1986	85,692.65	29.35	2,919.63	15.35	44,802.44
1987	14,818.23	28.68	516.61	15.41	7,963.17
1990	30,772.48	26.60	1,156.80	15.63	18,083.49

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1991	546,895.38	25.88	21,132.06	15.71	331,937.12
1992	159,417.03	25.14	6,339.95	15.78	100,070.98
1993	390,583.40	24.40	16,010.01	15.86	253,940.82
1994	356,470.37	23.63	15,082.94	15.94	240,408.40
1995	2,478,973.53	22.86	108,449.14	16.02	1,737,050.52
1997	4,210,658.23	21.27	197,985.47	16.17	3,202,261.80
1998	223,897.61	20.45	10,947.13	16.25	177,926.50
1999	3,281,016.63	19.63	167,184.84	16.33	2,730,616.21
2000	947,671.87	18.79	50,447.86	16.41	828,040.53
2001	574,416.74	17.93	32,030.91	16.50	528,412.82
2002	290,429.90	17.07	17,014.56	16.58	282,186.28
<b>Total</b>	<b>21,717,140.89</b>	<b>25.37</b>	<b>855,927.91</b>	<b>15.77</b>	<b>13,495,682.98</b>

**KY-CANE RUN-SO2 UNIT 5****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2018**

1981	6,241,187.00	31.27	199,590.14	13.57	2,708,301.10
1983	172,713.01	30.00	5,756.36	13.67	78,663.10
1984	5,016,063.09	29.35	170,902.14	13.72	2,344,192.39
1985	15,785.03	28.68	550.32	13.77	7,577.69
1989	246,559.22	25.88	9,527.06	14.00	133,368.92
1990	358,836.25	25.14	14,270.77	14.06	200,638.24
1991	12,904,085.48	24.40	528,938.47	14.12	7,468,928.52
1992	114,830.31	23.63	4,858.69	14.18	68,907.86
1993	286,470.12	22.86	12,532.38	14.24	178,518.50
1994	8,259.79	22.07	374.26	14.31	5,354.58
1997	406,229.30	19.63	20,699.49	14.49	300,036.24
1998	314,613.21	18.79	16,747.95	14.56	243,812.40
1999	1,211,677.02	17.93	67,566.14	14.62	987,890.67

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2001	421,780.64	16.19	26,044.82	14.75	384,205.47
2002	209,513.43	15.31	13,686.23	14.82	202,860.19
<b>Total</b>	<b>27,928,602.90</b>	<b>25.57</b>	<b>1,092,045.22</b>	<b>14.02</b>	<b>15,313,255.86</b>

**KY-CANE RUN UNIT 6****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2020**

1970	11,838,089.01	38.22	309,731.76	14.51	4,494,966.90
1971	90,155.87	37.76	2,387.48	14.56	34,755.34
1972	10,554.89	37.29	283.04	14.60	4,132.93
1973	678,281.98	36.81	18,427.53	14.65	269,894.21
1974	17,272.48	36.31	475.66	14.69	6,987.75
1975	50,631.58	35.80	1,414.13	14.74	20,837.66
1977	69,202.42	34.75	1,991.50	14.83	29,529.99
1978	62,979.51	34.20	1,841.40	14.88	27,393.82
1979	426,844.34	33.64	12,687.84	14.93	189,392.44
1980	227,035.57	33.07	6,865.53	14.98	102,843.23
1981	391,895.02	32.48	12,064.78	15.03	181,387.92
1982	1,148,273.28	31.88	36,015.26	15.09	543,534.04
1983	232,903.74	31.27	7,448.15	15.15	112,850.72
1984	85,447.82	30.64	2,788.43	15.21	42,422.45
1985	193,510.29	30.00	6,449.52	15.28	98,537.87
1986	638,753.21	29.35	21,762.94	15.35	333,957.46
1987	530,485.86	28.68	18,494.39	15.41	285,077.85
1988	180,237.95	28.00	6,436.35	15.49	99,668.80
1989	711,171.36	27.31	26,041.62	15.56	405,156.68
1990	116,640.00	26.60	4,384.75	15.63	68,543.65
1991	538,587.53	25.88	20,811.04	15.71	326,894.69
1992	576,301.32	25.14	22,919.26	15.78	361,762.10

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	947,851.97	24.40	38,852.45	15.86	616,253.29
1994	493,561.66	23.63	20,883.54	15.94	332,864.61
1995	845,862.07	22.86	37,004.43	16.02	592,707.07
1996	202,561.45	22.07	9,178.34	16.10	147,730.66
1997	4,951,623.72	21.27	232,825.72	16.17	3,765,775.94
1998	2,527,183.61	20.45	123,562.82	16.25	2,008,297.21
1999	1,599,359.33	19.63	81,495.67	16.33	1,331,061.99
2000	2,966,472.44	18.79	157,915.62	16.41	2,591,993.59
2001	1,943,477.13	17.93	108,373.14	16.50	1,787,827.81
2002	320,623.26	17.07	18,783.41	16.58	311,522.63
<b>Total</b>	<b>35,613,831.67</b>	<b>25.98</b>	<b>1,370,597.52</b>	<b>15.71</b>	<b>21,526,563.30</b>

**KY-CANE RUN-SO2 UNIT 6****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2018**

1981	449,192.42	31.27	14,364.96	13.57	194,922.59
1982	1,915,429.26	30.64	62,506.55	13.62	851,108.84
1983	9,503,069.73	30.00	316,728.51	13.67	4,328,226.13
1984	166,557.67	29.35	5,674.78	13.72	77,838.58
1987	23,574.90	27.31	863.26	13.88	11,983.31
1991	10,284,624.57	24.40	421,566.76	14.12	5,952,775.65
1992	29,843.24	23.63	1,262.72	14.18	17,908.46
1993	35,370.22	22.86	1,547.36	14.24	22,041.53
1994	376,083.29	22.07	17,040.86	14.31	243,803.65
1995	169,552.80	21.27	7,972.39	14.37	114,559.64
1996	801,689.33	20.45	39,197.39	14.43	565,703.28
1997	598,176.55	19.63	30,480.20	14.49	441,806.24
1998	675,071.81	18.79	35,936.41	14.56	523,153.11
1999	15,587.07	17.93	869.17	14.62	12,708.27

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	6,212.84	17.07	363.97	14.69	5,345.10
2001	4,504,931.82	16.19	278,178.15	14.75	4,103,600.95
2002	969,794.32	15.31	63,350.72	14.82	938,997.86
<b>Total</b>	<b>30,524,761.84</b>	<b>23.52</b>	<b>1,297,904.16</b>	<b>14.18</b>	<b>18,406,483.19</b>

**KY-MILL CREEK-LOCOMOTIVE****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2030**

1973	147,111.85	41.10	3,579.65	20.59	73,708.95
1980	466,312.58	38.22	12,200.60	21.30	259,887.43
<b>Total</b>	<b>613,424.43</b>	<b>38.87</b>	<b>15,780.26</b>	<b>21.14</b>	<b>333,596.38</b>

**KY-MILL CREEK-LOCOMOTIVE RAILCARS****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2030**

1989	628,100.00	33.64	18,670.12	22.47	419,458.47
1994	3,003,545.61	30.64	98,015.24	23.25	2,279,006.14
<b>Total</b>	<b>3,631,645.61</b>	<b>31.12</b>	<b>116,685.36</b>	<b>23.13</b>	<b>2,698,464.62</b>

**KY-MILL CREEK UNIT 1****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2020**

1965	23,957,777.35	40.33	594,000.49	14.28	8,484,221.99
1973	7,977.20	36.81	216.72	14.65	3,174.20
1975	265,320.08	35.80	7,410.35	14.74	109,193.71
1976	1,821.92	35.28	51.64	14.78	763.25
1977	35,832.61	34.75	1,031.19	14.83	15,290.45

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1978	124,760.91	34.20	3,647.77	14.88	54,266.50
1979	7,280.09	33.64	216.40	14.93	3,230.20
1980	40,473.88	33.07	1,223.93	14.98	18,333.98
1981	68,546.02	32.48	2,110.24	15.03	31,726.40
1982	350,502.00	31.88	10,993.39	15.09	165,909.78
1983	234,096.63	31.27	7,486.30	15.15	113,428.72
1984	13,324.05	30.64	434.81	15.21	6,615.02
1986	374,350.95	29.35	12,754.50	15.35	195,720.80
1987	186,502.84	28.68	6,502.07	15.41	100,224.78
1988	1,185.12	28.00	42.32	15.49	655.35
1989	64,563.44	27.31	2,364.18	15.56	36,782.01
1992	48,372.08	25.14	1,923.74	15.78	30,364.65
1993	28,029.48	24.40	1,148.93	15.86	18,223.58
1994	330,734.56	23.63	13,994.01	15.94	223,051.82
1995	272,815.11	22.86	11,935.01	16.02	191,165.26
1996	484,518.15	22.07	21,954.19	16.10	353,365.28
1997	1,844,256.94	21.27	86,717.10	16.17	1,402,582.02
1998	6,466,368.02	20.45	316,163.27	16.25	5,138,680.39
1999	3,945,383.50	19.63	201,037.79	16.33	3,283,533.54
2000	33,818.05	18.79	1,800.25	16.41	29,548.96
2001	1,390,653.10	17.93	77,546.29	16.50	1,279,278.39
<b>Total</b>	<b>40,579,264.08</b>	<b>29.31</b>	<b>1,384,706.86</b>	<b>15.37</b>	<b>21,289,331.04</b>

**KY-MILL CREEK-SO2 UNIT 1****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2017**

1983	16,440,418.88	29.35	560,141.04	12.90	7,225,037.20
1991	6,497,080.30	23.63	274,903.87	13.31	3,657,669.95
1992	16,139.70	22.86	706.07	13.36	9,433.20



**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1994	49,802.24	21.27	2,341.71	13.47	31,543.63
1995	113,745.20	20.45	5,561.40	13.53	75,221.26
1996	3,995,588.77	19.63	203,596.01	13.58	2,765,000.87
1997	4,063,649.85	18.79	216,322.18	13.64	2,949,781.93
1998	2,039,487.61	17.93	113,726.92	13.69	1,557,084.58
2001	269,077.81	15.31	17,577.20	13.86	243,660.96
2002	389,414.21	14.41	27,020.75	13.92	376,256.39
<b>Total</b>	<b>33,874,404.57</b>	<b>23.82</b>	<b>1,421,897.15</b>	<b>13.29</b>	<b>18,890,689.96</b>

**KY-MILL CREEK UNIT 2****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2022**

1975	19,839,160.39	36.81	538,989.43	16.08	8,665,038.98
1979	327,798.84	34.75	9,433.36	16.31	153,831.90
1980	2,634.46	34.20	77.03	16.37	1,260.93
1981	148,305.42	33.64	4,408.34	16.44	72,453.28
1982	70,679.74	33.07	2,137.35	16.50	35,274.09
1983	83,301.87	32.48	2,564.51	16.57	42,505.89
1984	80,377.49	31.88	2,521.02	16.65	41,971.18
1986	240,842.75	30.64	7,859.46	16.80	132,074.98
1987	20,698.83	30.00	689.87	16.89	11,649.58
1988	963.59	29.35	32.83	16.97	557.16
1989	64,563.44	28.68	2,250.88	17.06	38,394.68
1992	52,695.31	26.60	1,980.93	17.33	34,326.21
1993	22,362.62	25.88	864.09	17.42	15,053.61
1994	244,609.77	25.14	9,728.03	17.52	170,388.32
1995	154,316.73	24.40	6,325.44	17.61	111,390.04
1996	46,271.80	23.63	1,957.85	17.71	34,663.87
1997	716,390.10	22.86	31,340.35	17.80	557,886.16

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1998	4,170,812.38	22.07	188,985.29	17.90	3,382,334.18
1999	1,744,174.54	21.27	82,011.22	17.99	1,475,767.51
2001	2,279,512.47	19.63	116,153.00	18.20	2,113,421.42
2002	3,087,162.95	18.79	164,340.39	18.30	3,007,799.17
<b>Total</b>	<b>33,397,635.49</b>	<b>28.43</b>	<b>1,174,650.68</b>	<b>17.11</b>	<b>20,098,043.16</b>

**KY-MILL CREEK-SO2 UNIT 2****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2018**

1984	14,037,442.22	29.35	478,269.29	13.72	6,560,217.58
1991	6,506,724.63	24.40	266,710.64	14.12	3,766,114.32
1992	16,139.69	23.63	682.90	14.18	9,685.17
1994	49,221.20	22.07	2,230.28	14.31	31,908.65
1995	173,469.59	21.27	8,156.55	14.37	117,206.05
1996	1,167,366.24	20.45	57,076.60	14.43	823,739.18
1997	118,855.81	19.63	6,056.32	14.49	87,785.52
1998	4,236,188.19	18.79	225,506.99	14.56	3,282,873.04
1999	2,345,330.37	17.93	130,781.48	14.62	1,912,167.96
2001	265,298.01	16.19	16,382.07	14.75	241,663.41
2002	5,496,522.29	15.31	359,054.12	14.82	5,321,976.60
<b>Total</b>	<b>34,412,558.24</b>	<b>22.19</b>	<b>1,550,907.25</b>	<b>14.29</b>	<b>22,155,337.48</b>

**KY-MILL CREEK UNIT 3****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2026**

1979	4,767.06	36.81	129.51	18.87	2,444.49
1981	11,318.35	35.80	316.12	19.05	6,021.43
1982	55,760,472.16	35.28	1,580,383.31	19.14	30,247,797.10

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1984	1,957,212.86	34.20	57,225.15	19.33	1,106,352.03
1985	1,704.37	33.64	50.66	19.44	984.65
1986	608,706.59	33.07	18,407.23	19.54	359,704.32
1987	138,543.87	32.48	4,265.18	19.65	83,814.06
1988	401,560.78	31.88	12,594.84	19.76	248,917.04
1990	66,004.04	30.64	2,153.92	20.00	43,073.86
1992	63,366.14	29.35	2,158.95	20.24	43,703.66
1993	114,114.46	28.68	3,978.39	20.37	81,035.88
1994	175,632.11	28.00	6,271.87	20.50	128,554.31
1995	2,328,300.54	27.31	85,257.54	20.63	1,758,571.31
1996	274,955.82	26.60	10,336.18	20.76	214,555.84
1997	674,548.60	25.88	26,064.58	20.89	544,498.12
1998	1,642,850.20	25.14	65,335.46	21.02	1,373,640.65
1999	703,777.81	24.40	28,847.85	21.16	610,428.10
2000	9,899.82	23.63	418.88	21.30	8,921.52
2001	321,317.64	22.86	14,056.87	21.44	301,386.54
<b>Total</b>	<b>65,259,053.22</b>	<b>34.02</b>	<b>1,918,252.50</b>	<b>19.37</b>	<b>37,164,404.89</b>

**KY-MILL CREEK-SO2 UNIT 3****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2021**

1982	4,630,686.73	32.48	142,559.15	15.81	2,253,236.16
1991	23,662,477.78	26.60	889,523.76	16.48	14,658,861.17
1993	34,707.24	25.14	1,380.29	16.65	22,979.78
1994	1,142,160.17	24.40	46,817.15	16.73	783,447.64
1995	1,841,123.95	23.63	77,901.47	16.82	1,310,339.12
1996	6,574,885.85	22.86	287,635.46	16.91	4,863,099.44
1998	106,855.17	21.27	5,024.34	17.08	85,824.99
1999	157,186.27	20.45	7,685.38	17.17	131,959.66

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	6,439,536.36	19.63	328,127.84	17.26	5,663,457.62
2001	7,780,002.22	18.79	414,156.51	17.35	7,186,490.36
<b>Total</b>	<b>52,369,621.74</b>	<b>23.80</b>	<b>2,200,811.34</b>	<b>16.79</b>	<b>36,959,695.93</b>

**KY-MILL CREEK UNIT 4****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2030**

1981	227,438.94	37.76	6,022.96	21.41	128,975.08
1982	333,336.91	37.29	8,938.74	21.53	192,456.43
1984	91,339,109.61	36.31	2,515,372.58	21.78	54,776,259.93
1985	401,615.59	35.80	11,217.06	21.91	245,722.22
1986	9,152,762.00	35.28	259,410.86	22.04	5,717,411.14
1987	376,721.61	34.75	10,841.25	22.18	240,438.85
1988	462,486.94	34.20	13,522.23	22.32	301,822.66
1989	1,013,914.11	33.64	30,138.35	22.47	677,113.30
1990	1,446,119.77	33.07	43,730.53	22.62	989,054.10
1991	5,021,081.98	32.48	154,577.75	22.77	3,519,860.65
1992	856,012.73	31.88	26,848.59	22.93	615,584.21
1993	118,740.24	31.27	3,797.26	23.09	87,672.20
1994	250,426.34	30.64	8,172.21	23.25	190,016.48
1995	797,416.49	30.00	26,577.15	23.42	622,370.74
1996	3,627,778.73	29.35	123,601.94	23.59	2,915,281.83
1997	876,303.85	28.68	30,550.68	23.76	725,796.25
1998	3,699,437.62	28.00	132,108.01	23.93	3,161,450.82
1999	2,078,004.52	27.31	76,092.21	24.11	1,834,387.60
2000	5,644,120.03	26.60	212,174.69	24.29	5,153,241.07
2001	26,851,183.90	25.88	1,037,530.76	24.47	25,391,756.04
2002	213,088.09	25.14	8,474.42	24.67	209,045.25

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	54,787,100.00	32.66	4,739,700.26	22.72	107,695,716.84

**KY-MILL CREEK-SO2 UNIT 4****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2023**

1983	10,931,186.13	33.07	330,558.07	17.26	5,706,362.76
1984	11,771,742.08	32.48	362,401.86	17.34	6,285,024.97
1989	1,072,641.47	29.35	36,545.94	17.79	649,974.44
1991	16,690,858.60	28.00	596,035.49	17.98	10,716,143.29
1992	91,249.50	27.31	3,341.37	18.08	60,407.49
1993	260,126.96	26.60	9,778.74	18.18	177,774.91
1996	23,408,486.84	24.40	959,513.88	18.49	17,740,647.16
1997	68,399.24	23.63	2,894.10	18.59	53,812.79
1998	7,602,800.50	22.86	332,604.26	18.70	6,219,535.07
1999	111,242.38	22.07	5,040.55	18.81	94,793.28
2000	27,426,083.52	21.27	1,289,576.50	18.91	24,391,683.11
2001	5,611,497.87	20.45	274,365.69	19.03	5,220,018.92
2002	404,474.97	19.63	20,610.10	19.14	394,537.82
<b>Total</b>	105,450,790.06	24.97	4,223,266.55	18.40	77,710,716.02

**KY-TRIMBLE COUNTY - UNIT 1****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2034**

1990	189,404,734.40	35.28	5,368,176.93	25.01	134,247,579.98
1992	38,267.84	34.20	1,118.88	25.39	28,404.53
1994	196,865.96	33.07	5,953.21	25.78	153,482.88
1995	12,880.29	32.48	396.53	25.98	10,303.68
1996	443,486.86	31.88	13,909.84	26.19	364,317.85

**Louisville Gas and Electric - Electric Division****All Divisions****312.00 BOILER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1997	1,477,630.20	31.27	47,253.90	26.40	1,247,583.20
1998	5,504,103.48	30.64	179,616.40	26.62	4,780,627.53
1999	425,393.13	30.00	14,177.96	26.83	380,451.28
2000	82,951.38	29.35	2,826.23	27.06	76,470.20
2001	410,788.26	28.68	14,321.36	27.29	390,792.88
2002	37,445,284.03	28.00	1,337,182.16	27.53	36,810,884.14
<b>Total</b>	<b>35,442,385.83</b>	<b>33.71</b>	<b>6,984,933.39</b>	<b>25.55</b>	<b>178,490,898.15</b>

**KY-TRIMBLE COUNTY - SO2 UNIT 1****Interim Survivor Curve: Iowa 50 L0.5****Probable Retirement Year: 2027**

1990	53,165,926.17	31.27	1,700,220.61	20.67	35,150,896.85
1994	253,366.21	28.68	8,833.14	21.21	187,322.79
1995	18,931.13	28.00	676.04	21.35	14,430.29
1996	7,760.87	27.31	284.19	21.49	6,106.00
1997	146,964.06	26.60	5,524.70	21.63	119,487.96
1998	733,045.28	25.88	28,324.90	21.77	616,685.13
1999	178,777.27	25.14	7,109.90	21.92	155,832.86
2002	24,080.06	22.86	1,053.44	22.38	23,575.28
<b>Total</b>	<b>54,528,851.05</b>	<b>31.12</b>	<b>1,752,026.90</b>	<b>20.70</b>	<b>36,274,337.16</b>

**Account**

<b>Total</b>	<b>976,269,367.01</b>	<b>28.80</b>	<b>33,900,204.00</b>	<b>19.34</b>	<b>655,649,287.05</b>
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**Composite Average Remaining Life ... 19.34 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****314.00 TURBOGENERATOR UNITS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-CANE RUN UNIT 1</b>					
<i>Interim Survivor Curve: Iowa 50 S1.5</i>					
<i>Probable Retirement Year: 2020</i>					
1955	106,008.55	48.05	2,205.99	11.86	26,170.80
<b>Total</b>	106,008.55	48.05	2,205.99	11.86	26,170.80
<b>KY-CANE RUN UNIT 2</b>					
<i>Interim Survivor Curve: Iowa 50 S1.5</i>					
<i>Probable Retirement Year: 2020</i>					
1956	19,998.97	47.84	418.08	12.03	5,030.80
<b>Total</b>	19,998.97	47.84	418.08	12.03	5,030.80
<b>KY-CANE RUN UNIT 3</b>					
<i>Interim Survivor Curve: Iowa 50 S1.5</i>					
<i>Probable Retirement Year: 2020</i>					
1959	576,483.31	47.08	12,245.61	12.53	153,474.27
1966	4,694.21	44.65	105.13	13.64	1,434.50
<b>Total</b>	581,177.52	47.06	12,350.74	12.54	154,908.77
<b>KY-CANE RUN UNIT 4</b>					
<i>Interim Survivor Curve: Iowa 50 S1.5</i>					
<i>Probable Retirement Year: 2020</i>					
1964	5,570,557.66	45.44	122,585.24	13.33	1,634,668.88
1970	21,548.95	42.82	503.27	14.24	7,168.31
1971	51,574.80	42.31	1,219.06	14.39	17,540.35
1993	2,521.66	26.28	95.94	16.88	1,619.58

**Louisville Gas and Electric - Electric Division****All Divisions****314.00 TURBOGENERATOR UNITS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1995	4,971.17	24.47	203.17	17.02	3,457.34
1996	837,467.71	23.55	35,567.23	17.08	607,429.66
1998	5,257.55	21.68	242.55	17.19	4,168.81
1999	1,190,503.48	20.73	57,428.86	17.24	989,816.17
2000	747,939.80	19.78	37,819.15	17.28	653,471.21
<b>Total</b>	<b>8,432,342.78</b>	<b>32.98</b>	<b>255,664.48</b>	<b>15.33</b>	<b>3,919,340.30</b>

**KY-CANE RUN UNIT 5****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2020**

1967	5,448,849.83	44.22	123,212.44	13.80	1,699,955.49
1975	2,343.61	40.06	58.51	14.95	874.57
1985	46,321.35	33.05	1,401.35	16.16	22,650.71
1987	30,840.42	31.45	980.76	16.37	16,052.16
1993	2,586.74	26.28	98.42	16.88	1,661.38
1995	828,317.30	24.47	33,853.16	17.02	576,075.91
1996	136,376.49	23.55	5,791.91	17.08	98,916.20
1998	20,576.99	21.68	949.28	17.19	16,315.87
2001	269,511.84	18.82	14,322.68	17.32	248,034.91
2002	199,869.38	17.85	11,196.03	17.35	194,271.62
<b>Total</b>	<b>6,985,593.95</b>	<b>36.41</b>	<b>191,864.53</b>	<b>14.98</b>	<b>2,874,808.83</b>

**KY-CANE RUN UNIT 6****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2020**

1969	8,011.38	43.31	184.99	14.10	2,607.69
1970	7,680,835.78	42.82	179,385.45	14.24	2,555,049.54
1973	6,555.64	41.22	159.03	14.67	2,333.34



**Louisville Gas and Electric - Electric Division****All Divisions****314.00 TURBOGENERATOR UNITS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1975	19,789.98	40.06	494.05	14.95	7,385.07
1977	598.32	38.81	15.42	15.21	234.56
1984	4,120.03	33.84	121.77	16.06	1,955.09
1987	98,870.32	31.45	3,144.19	16.37	51,461.12
1988	25,441.13	30.62	830.92	16.46	13,679.39
1993	5,041.33	26.28	191.81	16.88	3,237.89
1994	2,579,463.53	25.38	101,632.24	16.95	1,722,762.60
1996	840,226.59	23.55	35,684.40	17.08	609,430.72
1998	5,257.54	21.68	242.55	17.19	4,168.80
<b>Total</b>	<b>11,274,211.57</b>	<b>35.00</b>	<b>322,086.81</b>	<b>15.44</b>	<b>4,974,305.80</b>

**KY-MILL CREEK UNIT 1****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2020**

1965	11,470,357.97	45.06	254,577.74	13.49	3,434,407.84
1975	33,622.25	40.06	839.37	14.95	12,546.88
1988	9,480.76	30.62	309.64	16.46	5,097.69
1992	478,913.15	27.17	17,623.88	16.81	296,180.41
1993	971,441.12	26.28	36,961.32	16.88	623,925.72
1994	185,064.18	25.38	7,291.63	16.95	123,599.98
1995	28,446.40	24.47	1,162.60	17.02	19,783.83
1996	254,031.63	23.55	10,788.72	17.08	184,253.49
1999	18,356.35	20.73	885.49	17.24	15,261.96
<b>Total</b>	<b>13,449,713.81</b>	<b>40.70</b>	<b>330,440.40</b>	<b>14.27</b>	<b>4,715,057.80</b>

**KY-MILL CREEK UNIT 2****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2022**

**Louisville Gas and Electric - Electric Division****All Divisions****314.00 TURBOGENERATOR UNITS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1975	13,306,216.02	41.22	322,784.48	16.26	5,247,405.69
1977	32,117.17	40.06	801.80	16.58	13,295.32
1986	8,428.02	33.84	249.09	17.89	4,454.97
1988	115,977.52	32.26	3,595.33	18.13	65,187.43
1995	960,598.87	26.28	36,548.79	18.84	688,443.49
1996	37,365.50	25.38	1,472.22	18.92	27,848.27
1997	333,008.13	24.47	13,609.98	18.99	258,451.60
1999	7,342.02	22.62	324.65	19.12	6,207.71
<b>Total</b>	<b>14,801,053.25</b>	<b>39.01</b>	<b>379,386.33</b>	<b>16.64</b>	<b>6,311,294.47</b>

**KY-MILL CREEK UNIT 3****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2026**

1982	23,664,716.19	39.44	599,982.60	20.13	12,075,480.73
1989	2,208.14	34.60	63.82	21.45	1,368.67
1993	27,779.22	31.45	883.41	22.07	19,496.42
1994	904,453.22	30.62	29,539.75	22.21	656,021.25
1995	96,282.76	29.78	3,233.49	22.34	72,234.24
1996	1,355,167.41	28.92	46,856.21	22.46	1,052,548.91
1997	174,257.56	28.05	6,211.49	22.58	140,254.38
1999	7,342.02	26.28	279.35	22.79	6,366.29
<b>Total</b>	<b>26,232,206.52</b>	<b>38.18</b>	<b>687,050.11</b>	<b>20.41</b>	<b>14,023,770.90</b>

**KY-MILL CREEK UNIT 4****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2030**

1984	34,569,917.56	40.65	850,425.97	23.11	19,657,351.31
1989	2,208.14	37.48	58.91	24.37	1,435.57

**Louisville Gas and Electric - Electric Division****All Divisions****314.00 TURBOGENERATOR UNITS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1990	10,208.27	36.79	277.49	24.60	6,825.48
1991	2,500,801.34	36.08	69,318.90	24.82	1,720,477.87
1992	1,626,712.57	35.35	46,020.83	25.03	1,152,093.66
1993	30,320.47	34.60	876.31	25.24	22,118.27
1994	51,864.99	33.84	1,532.84	25.44	38,991.84
1996	209,000.84	32.26	6,479.07	25.81	167,193.28
1997	671,049.00	31.45	21,340.12	25.97	554,305.74
1998	63,359.58	30.62	2,069.35	26.13	54,081.96
1999	7,342.02	29.78	246.57	26.28	6,481.05
2001	732,712.71	28.05	26,117.89	26.55	693,555.48
<b>Total</b>	<b>40,475,497.49</b>	<b>39.50</b>	<b>1,024,764.24</b>	<b>23.49</b>	<b>24,074,911.51</b>

**KY-TRIMBLE COUNTY - UNIT 1****Interim Survivor Curve: Iowa 50 S1.5****Probable Retirement Year: 2034**

1990	65,743,980.52	39.44	1,666,837.83	27.28	45,473,694.78
1994	38,695.05	36.79	1,051.84	28.40	29,872.94
1996	35,401.53	35.35	1,001.53	28.90	28,944.24
1997	317,408.54	34.60	9,173.62	29.13	267,254.36
1998	17,799.41	33.84	526.05	29.35	15,441.96
2000	64,645.65	32.26	2,004.03	29.76	59,642.69
2001	18,444.44	31.45	586.55	29.95	17,565.10
<b>Total</b>	<b>66,236,375.14</b>	<b>39.40</b>	<b>1,681,181.45</b>	<b>27.30</b>	<b>45,892,416.08</b>

**Account**

<b>Total</b>	<b>188,594,179.55</b>	<b>38.59</b>	<b>4,887,413.17</b>	<b>21.89</b>	<b>106,972,016.05</b>
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**Composite Average Remaining Life ... 21.89 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN UNIT 1****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

1955	1,884,117.97	50.35	37,418.10	13.49	504,654.57
1958	660.92	49.27	13.41	13.81	185.28
1960	213.72	48.46	4.41	14.02	61.83
1971	6,019.92	42.87	140.41	15.08	2,116.89
<b>Total</b>	<b>1,891,012.53</b>	<b>50.32</b>	<b>37,576.33</b>	<b>13.49</b>	<b>507,018.57</b>

**KY-CANE RUN UNIT 2****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

1956	1,277,223.20	50.01	25,540.84	13.60	347,265.94
<b>Total</b>	<b>1,277,223.20</b>	<b>50.01</b>	<b>25,540.84</b>	<b>13.60</b>	<b>347,265.94</b>

**KY-CANE RUN UNIT 3****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

1959	756,877.81	48.87	15,486.25	13.92	215,521.94
1976	5,331.20	39.68	134.34	15.52	2,084.37
1979	5,115.51	37.58	136.11	15.77	2,146.08
<b>Total</b>	<b>767,324.52</b>	<b>48.70</b>	<b>15,756.70</b>	<b>13.95</b>	<b>219,752.39</b>

**KY-CANE RUN UNIT 4****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1964	1,253,464.94	46.66	26,862.65	14.42	387,384.88
1970	27,784.93	43.46	639.26	14.99	9,579.87
1976	522.96	39.68	13.18	15.52	204.46
1985	19,148.91	33.00	580.29	16.25	9,428.81
1988	8,800.57	30.53	288.26	16.48	4,749.17
1991	102,701.05	27.96	3,673.63	16.69	61,310.74
1992	20,769.28	27.08	767.04	16.76	12,854.08
1993	285,928.20	26.19	10,918.28	16.82	183,697.25
1997	327,000.34	22.54	14,507.24	17.07	247,636.06
1998	3,292,755.79	21.61	152,385.20	17.12	2,609,572.54
2001	24,445.21	18.77	1,302.42	17.27	22,492.42
2002	127,355.00	17.81	7,150.71	17.31	123,779.79
<b>Total</b>	<b>5,490,677.18</b>	<b>25.06</b>	<b>219,088.15</b>	<b>16.76</b>	<b>3,672,690.06</b>

**KY-CANE RUN-SO2 UNIT 4****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2018**

1980	987,949.29	35.35	27,945.13	14.24	397,936.70
<b>Total</b>	<b>987,949.29</b>	<b>35.35</b>	<b>27,945.13</b>	<b>14.24</b>	<b>397,936.70</b>

**KY-CANE RUN UNIT 5****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

1964	8,881.31	46.66	190.33	14.42	2,744.78
1967	1,234,817.03	45.14	27,356.93	14.71	402,355.79
1969	728.58	44.04	16.54	14.89	246.41
1972	7,821.68	42.27	185.05	15.17	2,806.51
1976	522.97	39.68	13.18	15.52	204.47

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1980	13,195.95	36.85	358.05	15.85	5,675.22
1987	2,230.51	31.36	71.11	16.40	1,166.35
1990	224,554.43	28.83	7,790.24	16.62	129,467.11
1992	10,543.44	27.08	389.39	16.76	6,525.32
1993	144,499.96	26.19	5,517.79	16.82	92,835.35
1994	184,751.82	25.29	7,305.52	16.89	123,386.27
1997	4,886,945.47	22.54	216,807.35	17.07	3,700,864.37
2002	127,355.06	17.81	7,150.71	17.31	123,779.85
<b>Total</b>	<b>6,846,848.21</b>	<b>25.07</b>	<b>273,152.20</b>	<b>16.81</b>	<b>4,592,057.79</b>

**KY-CANE RUN-SO2 UNIT 5****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2018**

1981	1,245,902.06	34.58	36,027.79	14.30	515,364.88
1984	846,547.22	32.19	26,300.10	14.49	381,159.60
1993	80,588.45	24.38	3,305.30	15.01	49,597.61
<b>Total</b>	<b>2,173,037.73</b>	<b>33.11</b>	<b>65,633.19</b>	<b>14.42</b>	<b>946,122.09</b>

**KY-CANE RUN UNIT 6****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

1967	31,663.63	45.14	701.50	14.71	10,317.35
1970	1,816,187.71	43.46	41,785.61	14.99	626,197.11
1971	2,537.81	42.87	59.19	15.08	892.41
1972	1,459.93	42.27	34.54	15.17	523.84
1973	130,526.16	41.65	3,134.23	15.25	47,809.61
1974	15,700.48	41.01	382.87	15.34	5,874.06
1975	17,655.83	40.35	437.53	15.43	6,750.78

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1977	67,067.79	39.00	1,719.74	15.60	26,828.78
1978	3,164.52	38.30	82.63	15.68	1,295.90
1983	58,619.41	34.58	1,695.10	16.09	27,278.39
1984	39,391.73	33.80	1,165.55	16.17	18,847.32
1986	291,897.64	32.19	9,068.53	16.33	148,045.78
1987	145,701.85	31.36	4,645.38	16.40	76,188.24
1989	34,248.35	29.68	1,153.80	16.55	19,092.19
1991	23,367.97	27.96	835.87	16.69	13,950.27
1992	21,086.87	27.08	778.77	16.76	13,050.64
1993	911,467.19	26.19	34,804.74	16.82	585,580.64
1995	43,854.15	24.38	1,798.66	16.95	30,489.87
1997	4,350,472.28	22.54	193,006.94	17.07	3,294,595.35
1999	33,966.71	20.67	1,643.41	17.18	28,228.40
2000	5,952.00	19.72	301.80	17.22	5,198.38
2002	127,355.06	17.81	7,150.71	17.31	123,779.85
<b>Total</b>	<b>8,173,345.07</b>	<b>26.68</b>	<b>306,387.10</b>	<b>16.68</b>	<b>5,110,815.17</b>

**KY-CANE RUN-SO2 UNIT 6****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2018**

1981	832.87	34.58	24.08	14.30	344.52
1982	552,101.03	33.80	16,335.91	14.37	234,722.27
1983	1,571,733.39	33.00	47,630.09	14.43	687,369.61
<b>Total</b>	<b>2,124,667.29</b>	<b>33.20</b>	<b>63,990.09</b>	<b>14.42</b>	<b>922,436.39</b>

**KY-MILL CREEK UNIT 1****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2020**

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1965	4,746,580.27	46.17	102,806.01	14.52	1,492,538.38
1968	5,066.57	44.60	113.61	14.80	1,681.60
1975	176,219.38	40.35	4,366.93	15.43	67,378.17
1985	6,939.48	33.00	210.30	16.25	3,416.96
1986	10,096.51	32.19	313.67	16.33	5,120.79
1987	44,680.97	31.36	1,424.55	16.40	23,363.91
1988	88,192.17	30.53	2,888.73	16.48	47,592.31
1989	96,763.03	29.68	3,259.88	16.55	53,941.82
1993	23,071.28	26.19	880.99	16.82	14,822.36
1994	178,344.54	25.29	7,052.16	16.89	119,107.18
1996	29,191.30	23.47	1,244.03	17.01	21,163.35
1997	1,319,581.99	22.54	58,542.72	17.07	999,314.19
1998	147,043.85	21.61	6,805.03	17.12	116,535.09
2000	7,431,455.66	19.72	376,812.05	17.22	6,490,514.63
2001	216,842.59	18.77	11,553.22	17.27	199,520.25
<b>Total</b>	<b>14,520,069.59</b>	<b>25.11</b>	<b>578,273.87</b>	<b>16.70</b>	<b>9,656,011.00</b>

**KY-MILL CREEK-SO2 UNIT 1****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2017**

1983	5,274,259.58	32.19	163,858.00	13.58	2,225,295.43
1996	25,919.04	20.67	1,254.04	14.21	17,817.72
2000	241,515.91	16.85	14,336.89	14.35	205,708.49
<b>Total</b>	<b>5,541,694.53</b>	<b>30.88</b>	<b>179,448.93</b>	<b>13.65</b>	<b>2,448,821.64</b>

**KY-MILL CREEK UNIT 2****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2022**



**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1975	4,728,786.56	41.65	113,548.82	16.88	1,916,989.88
1981	19,704.77	37.58	524.28	17.50	9,174.77
1983	8,343.81	36.11	231.06	17.70	4,089.13
1984	66,767.91	35.35	1,888.60	17.79	33,604.58
1986	29,960.29	33.80	886.48	17.98	15,943.17
1987	1,136.02	33.00	34.43	18.08	622.37
1988	82,230.58	32.19	2,554.70	18.17	46,419.81
1989	99,084.22	31.36	3,159.08	18.26	57,684.41
1990	46,374.58	30.53	1,519.00	18.35	27,872.38
1991	78,172.89	29.68	2,633.59	18.44	48,554.73
1993	74,345.76	27.96	2,659.35	18.61	49,478.87
1994	137,636.61	27.08	5,083.13	18.69	94,986.56
1997	1,229,516.67	24.38	50,428.06	18.91	953,788.40
1998	500,101.64	23.47	21,312.53	18.98	404,588.06
2001	318,180.75	20.67	15,394.53	19.17	295,100.01
<b>Total</b>	<b>7,420,343.06</b>	<b>33.45</b>	<b>221,857.64</b>	<b>17.84</b>	<b>3,958,897.13</b>

**KY-MILL CREEK-SO2 UNIT 2****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2018**

1984	4,451,153.72	32.19	138,286.17	14.49	2,004,140.98
<b>Total</b>	<b>4,451,153.72</b>	<b>32.19</b>	<b>138,286.17</b>	<b>14.49</b>	<b>2,004,140.98</b>

**KY-MILL CREEK UNIT 3****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2026**

1982	12,611,799.76	39.68	317,808.81	20.59	6,542,921.42
1987	12,840.64	36.11	355.59	21.27	7,564.60

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	3,231.24	35.35	91.40	21.41	1,956.49
1989	392,292.18	34.58	11,343.93	21.54	244,298.88
1990	150,092.97	33.80	4,441.04	21.66	96,214.90
1991	60,001.02	33.00	1,818.28	21.79	39,623.84
1993	94,815.20	31.36	3,022.97	22.04	66,621.39
1994	6,239.17	30.53	204.36	22.16	4,528.16
1997	151,399.17	27.96	5,415.56	22.49	121,818.84
<b>Total</b>	<b>13,482,711.35</b>	<b>39.14</b>	<b>344,501.95</b>	<b>20.68</b>	<b>7,125,548.53</b>

**KY-MILL CREEK-SO2 UNIT 3****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2021**

1982	2,455,920.66	36.11	68,010.42	16.81	1,143,478.51
1993	75,852.16	27.08	2,801.34	17.72	49,640.16
<b>Total</b>	<b>2,531,772.82</b>	<b>35.75</b>	<b>70,811.75</b>	<b>16.85</b>	<b>1,193,118.68</b>

**KY-MILL CREEK UNIT 4****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2030**

1983	744,163.34	41.65	17,869.04	23.50	420,010.14
1984	17,724,417.53	41.01	432,227.86	23.69	10,239,217.15
1986	1,536,512.19	39.68	38,719.07	24.06	931,469.89
1987	30,412.62	39.00	779.84	24.24	18,901.87
1989	1,011,069.43	37.58	26,901.53	24.59	661,591.70
1991	89,579.56	36.11	2,480.68	24.94	61,870.98
1994	6,239.17	33.80	184.61	25.44	4,696.72
1996	22,241.42	32.19	690.99	25.76	17,797.43
1997	169,175.42	31.36	5,393.79	25.91	139,743.13

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	70,461.55	28.83	2,444.45	26.33	64,361.07
2001	24,217.50	27.96	866.26	26.46	22,918.96
<b>Total</b>	<b>21,428,489.73</b>	<b>40.54</b>	<b>528,558.10</b>	<b>23.81</b>	<b>12,582,579.05</b>

**KY-MILL CREEK-SO2 UNIT 4****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2023**

1983	1,765,814.57	36.85	47,912.90	18.48	885,319.81
1984	4,045,264.79	36.11	112,023.22	18.58	2,081,796.51
<b>Total</b>	<b>5,811,079.36</b>	<b>36.33</b>	<b>159,936.12</b>	<b>18.55</b>	<b>2,967,116.32</b>

**KY-TRIMBLE COUNTY - UNIT 1****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2034**

1990	56,062,696.66	39.68	1,412,741.96	27.64	39,047,504.70
1992	7,925.03	38.30	206.93	28.08	5,811.36
1993	36,015.56	37.58	958.27	28.30	27,120.61
1994	44,455.26	36.85	1,206.23	28.52	34,396.26
1996	16,791.24	35.35	474.96	28.93	13,740.37
1997	16,237.17	34.58	469.53	29.13	13,677.47
1998	51,241.29	33.80	1,516.16	29.32	44,460.82
2000	79,034.14	32.19	2,455.39	29.69	72,907.68
2001	17,727.44	31.36	565.20	29.87	16,880.27
<b>Total</b>	<b>56,332,123.79</b>	<b>39.65</b>	<b>1,420,594.62</b>	<b>27.65</b>	<b>39,276,499.54</b>

**Louisville Gas and Electric - Electric Division****All Divisions****315.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KV-TRIMBLE COUNTY - SO2 UNIT 1****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2027**

1979	71,999.18	42.27	1,703.40	20.83	35,486.24
1990	2,664,921.03	34.58	77,061.62	22.46	1,730,923.05
<b>Total</b>	<b>2,736,920.21</b>	<b>34.75</b>	<b>78,765.02</b>	<b>22.43</b>	<b>1,766,409.29</b>

**Account**

<b>Total</b>	<b>163,988,443.18</b>	<b>34.48</b>	<b>4,756,103.88</b>	<b>20.96</b>	<b>99,695,237.26</b>
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**Composite Average Remaining Life ... 20.96 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****316.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN UNIT 1****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2020**

1955	112,892.57	35.00	3,225.53	4.81	15,530.24
2000	38,746.19	19.63	1,973.99	17.13	33,811.65
<b>Total</b>	<b>151,638.76</b>	<b>29.16</b>	<b>5,199.52</b>	<b>9.49</b>	<b>49,341.89</b>

**KY-CANE RUN UNIT 3****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2020**

1974	11,620.20	34.12	340.54	10.55	3,593.81
1975	44.28	33.94	1.30	10.87	14.18
<b>Total</b>	<b>11,664.48</b>	<b>34.12</b>	<b>341.84</b>	<b>10.55</b>	<b>3,607.99</b>

**KY-CANE RUN UNIT 4****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2020**

1978	1,975.54	33.25	59.42	11.84	703.38
1996	11,324.00	23.12	489.72	16.64	8,148.58
1999	40,953.78	20.53	1,994.75	17.03	33,974.14
<b>Total</b>	<b>54,253.32</b>	<b>21.33</b>	<b>2,543.89</b>	<b>16.83</b>	<b>42,826.10</b>

**KY-CANE RUN-SO2 UNIT 4****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2018**

1976	2,325.12	33.25	69.93	10.56	738.38
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**Louisville Gas and Electric - Electric Division****All Divisions****316.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1977	1,075.26	32.96	32.62	10.83	353.29
1978	1,817.05	32.64	55.67	11.10	617.82
1980	1,246.87	31.91	39.07	11.63	454.43
<b>Total</b>	<b>6,464.30</b>	<b>32.77</b>	<b>197.29</b>	<b>10.97</b>	<b>2,163.91</b>

**KY-CANE RUN UNIT 5****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2020**

2000	42,867.49	19.63	2,183.96	17.13	37,408.08
<b>Total</b>	<b>42,867.49</b>	<b>19.63</b>	<b>2,183.96</b>	<b>17.13</b>	<b>37,408.08</b>

**KY-CANE RUN-SO2 UNIT 5****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2018**

1978	1,227.31	32.64	37.60	11.10	417.30
1979	5.68	32.29	0.18	11.37	2.00
1980	5.63	31.91	0.18	11.63	2.05
1981	33,045.05	31.49	1,049.23	11.89	12,476.21
1982	12,756.22	31.05	410.89	12.15	4,991.01
1983	259.58	30.56	8.49	12.40	105.32
<b>Total</b>	<b>47,299.47</b>	<b>31.40</b>	<b>1,506.56</b>	<b>11.94</b>	<b>17,993.90</b>

**KY-CANE RUN UNIT 6****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2020**

1973	30,261.65	34.28	882.78	10.23	9,033.05
1974	8,994.25	34.12	263.58	10.55	2,781.67

***Louisville Gas and Electric - Electric Division******All Divisions******316.00 MISC. POWER PLANT EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1975	18,977.87	33.94	559.10	10.87	6,079.50
1976	1,308.16	33.74	38.77	11.20	434.08
1977	35,080.64	33.51	1,046.93	11.52	12,057.69
1978	27,099.00	33.25	815.03	11.84	9,648.47
1979	22,297.66	32.96	676.48	12.16	8,224.85
1980	48,455.53	32.64	1,484.43	12.48	18,520.65
1981	55,863.87	32.29	1,729.93	12.79	22,130.71
1982	22,779.08	31.91	713.85	13.10	9,354.89
1983	12,021.29	31.49	381.69	13.42	5,120.43
1984	16,911.85	31.05	544.74	13.72	7,474.29
1985	18,871.28	30.56	617.47	14.02	8,657.46
1986	24,457.37	30.05	814.01	14.31	11,652.33
1987	36,028.06	29.49	1,221.52	14.60	17,835.15
1988	113,315.22	28.91	3,919.57	14.88	58,316.30
1989	6,565.55	28.29	232.06	15.14	3,514.46
1990	130,106.62	27.64	4,706.74	15.40	72,490.09
1991	279,789.79	26.96	10,377.51	15.65	162,360.76
1992	54,199.50	26.25	2,064.80	15.88	32,780.35
1993	10,970.27	25.51	430.07	16.09	6,920.36
1994	100,459.56	24.74	4,060.77	16.29	66,153.33
1995	113,432.18	23.94	4,737.47	16.47	78,044.10
1996	119,681.93	23.12	5,175.80	16.64	86,121.33
1997	107,225.52	22.28	4,812.64	16.79	80,792.49
1998	196,007.68	21.42	9,152.74	16.92	154,848.71
1999	14,935.19	20.53	727.46	17.03	12,389.83
2000	82,952.17	19.63	4,226.14	17.13	72,387.75
2001	97,902.30	18.71	5,232.63	17.21	90,053.46
<b>Total</b>	<b>1,806,951.04</b>	<b>25.22</b>	<b>71,646.74</b>	<b>15.72</b>	<b>1,126,178.54</b>

**Louisville Gas and Electric - Electric Division****All Divisions****316.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN-SO2 UNIT 6****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2018**

1979	28,120.75	32.29	870.81	11.37	9,897.41
1980	133.14	31.91	4.17	11.63	48.52
1981	3,095.79	31.49	98.30	11.89	1,168.82
1982	219.23	31.05	7.06	12.15	85.78
<b>Total</b>	<b>31,568.91</b>	<b>32.20</b>	<b>980.34</b>	<b>11.43</b>	<b>11,200.53</b>

**KY-MILL CREEK UNIT 1****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2020**

1972	372,692.16	34.42	10,829.34	9.91	107,343.36
1973	71,387.48	34.28	2,082.49	10.23	21,309.04
1974	8,386.40	34.12	245.77	10.55	2,593.68
1981	14,471.42	32.29	448.14	12.79	5,732.91
1983	1,073.94	31.49	34.10	13.42	457.44
2001	186,981.08	18.71	9,993.67	17.21	171,990.79
<b>Total</b>	<b>654,992.48</b>	<b>27.71</b>	<b>23,633.50</b>	<b>13.09</b>	<b>309,427.23</b>

**KY-MILL CREEK UNIT 2****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2022**

1974	30,534.16	34.42	887.23	10.96	9,726.84
1975	2,906.46	34.28	84.79	11.33	960.41
1976	3,799.94	34.12	111.36	11.70	1,302.36
1977	17,116.38	33.94	504.26	12.06	6,083.69



**Louisville Gas and Electric - Electric Division****All Divisions****316.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1978	8,995.14	33.74	266.61	12.44	3,315.35
1979	9,135.22	33.51	272.63	12.81	3,491.42
1982	1,073.95	32.64	32.90	13.92	457.85
1991	31,738.22	28.29	1,121.79	16.99	19,059.94
<b>Total</b>	<b>105,299.47</b>	<b>32.09</b>	<b>3,281.56</b>	<b>13.53</b>	<b>44,397.86</b>

**KY-MILL CREEK UNIT 3****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2026**

1978	245,660.68	34.42	7,138.18	13.26	94,647.01
1980	17,077.46	34.12	500.46	14.19	7,100.80
1981	6,739.60	33.94	198.55	14.66	2,910.61
1982	7,650.83	33.74	226.77	15.13	3,431.19
1987	4,218.63	32.29	130.64	17.50	2,285.91
1991	33,921.67	30.56	1,109.91	19.28	21,403.84
2000	3,356.42	24.74	135.67	22.24	3,017.28
<b>Total</b>	<b>318,625.29</b>	<b>33.75</b>	<b>9,440.18</b>	<b>14.28</b>	<b>134,796.65</b>

**KY-MILL CREEK UNIT 4****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2030**

1960	1,288.06	35.00	36.80	6.25	230.14
1961	3,517.80	35.00	100.51	6.57	660.22
1963	323.21	35.00	9.23	7.23	66.72
1964	1,723.62	35.00	49.25	7.57	372.81
1965	8,013.34	35.00	228.95	7.93	1,814.85
1966	8,187.42	35.00	233.93	8.29	1,940.44
1967	9,934.47	35.00	283.86	8.68	2,462.55

***Louisville Gas and Electric - Electric Division******All Divisions******316.00 MISC. POWER PLANT EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1968	1,598.94	35.00	45.69	9.07	414.31
1969	21,337.98	34.99	609.77	9.47	5,776.75
1970	3,271.54	34.99	93.50	9.89	924.93
1971	4,018.61	34.98	114.88	10.32	1,185.94
1972	1,903.66	34.97	54.43	10.77	586.15
1973	1,107.06	34.96	31.67	11.23	355.50
1974	1,351.50	34.94	38.68	11.70	452.44
1976	25,108.31	34.88	719.94	12.67	9,123.98
1977	11,323.62	34.83	325.09	13.18	4,285.11
1978	2,668.29	34.78	76.73	13.70	1,051.19
1980	3,507.56	34.63	101.29	14.77	1,496.30
1983	51,011.46	34.28	1,488.09	16.45	24,474.64
1984	141,532.62	34.12	4,147.68	17.02	70,593.15
1985	88,625.57	33.94	2,610.97	17.60	45,945.31
1986	182,415.80	33.74	5,406.68	18.18	98,275.23
1987	125,385.59	33.51	3,741.96	18.76	70,186.68
1988	139,373.82	33.25	4,191.81	19.33	81,047.82
1989	91,470.89	32.96	2,775.12	19.91	55,245.44
1990	50,305.89	32.64	1,541.11	20.47	31,554.07
1991	810,030.77	32.29	25,084.17	21.03	527,578.22
1992	96,148.30	31.91	3,013.10	21.58	65,013.39
1993	68,683.45	31.49	2,180.80	22.11	48,208.03
1994	293,847.56	31.05	9,465.08	22.62	214,057.78
1995	358,477.53	30.56	11,729.34	23.10	270,992.60
1996	328,555.13	30.05	10,935.27	23.57	257,716.48
1997	199,906.14	29.49	6,777.73	24.01	162,700.76
1998	9,167.45	28.91	317.10	24.41	7,741.89
1999	496,068.92	28.29	17,533.56	24.79	434,726.68
2000	56,783.34	27.64	2,054.20	25.14	51,648.50
2001	228,291.05	26.96	8,467.40	25.46	215,590.22

**Louisville Gas and Electric - Electric Division****All Divisions****316.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	3,926,266.27	31.01	126,615.38	21.85	2,766,497.23

**KY-MILL CREEK-SO2 UNIT 4****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2023**

1983	41,441.04	32.64	1,269.54	14.66	18,617.41
<b>Total</b>	41,441.04	32.64	1,269.54	14.66	18,617.41

**KY-TRIMBLE COUNTY - UNIT 1****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2034**

1990	1,704,872.57	33.74	50,531.28	21.59	1,090,838.11
1991	123,124.08	33.51	3,674.47	22.26	81,795.35
1992	11,512.41	33.25	346.25	22.93	7,937.88
1993	4,548.23	32.96	137.99	23.58	3,253.61
1994	67,567.36	32.64	2,069.92	24.22	50,127.72
1995	80,643.07	32.29	2,497.27	24.84	62,024.14
1996	132,083.20	31.91	4,139.23	25.43	105,276.10
1997	41,301.53	31.49	1,311.39	26.01	34,103.97
1998	29,577.96	31.05	952.73	26.55	25,295.22
1999	12,927.68	30.56	422.99	27.06	11,447.87
2000	100,553.48	30.05	3,346.71	27.55	92,187.87
2001	15,138.83	29.49	513.28	27.99	14,368.94
2002	8,851.32	28.91	306.17	28.41	8,698.24
<b>Total</b>	2,332,701.72	33.21	70,249.67	22.60	1,587,355.01

***Louisville Gas and Electric - Electric Division******All Divisions******316.00 MISC. POWER PLANT EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	9,532,034.04	29.87	319,089.98	19.28	6,151,812.33

***Composite Average Remaining Life ... 19.28 Years***

**Louisville Gas and Electric - Electric Division****All Divisions****331.00 STRUCTURES AND IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-OHIO FALLS - NON-PROJECT****Interim Survivor Curve: Iowa 140 L1.5****Probable Retirement Year: 2035**

1934	26,680.17	90.97	293.27	29.25	8,579.38
1937	946.11	88.90	10.64	29.43	313.17
1941	1,909.70	86.04	22.20	29.66	658.34
1943	4,739.57	84.57	56.04	29.78	1,668.73
1949	1,690.42	80.03	21.12	30.13	636.44
1958	100.43	72.83	1.38	30.62	42.23
1959	382.64	72.00	5.31	30.68	163.01
1961	877.35	70.33	12.47	30.77	383.86
1962	2,763.43	69.49	39.77	30.82	1,225.67
1965	4,322.71	66.94	64.58	30.96	1,999.45
1986	3,489.54	48.01	72.69	31.77	2,309.56
1989	1,418.88	45.18	31.40	31.87	1,000.75
1990	986.81	44.24	22.31	31.90	711.59
2001	15,488.38	33.67	459.99	32.18	14,803.16
<b>Total</b>	<b>65,796.14</b>	<b>59.11</b>	<b>1,113.17</b>	<b>30.99</b>	<b>34,495.35</b>
<b>Account</b>					
<b>Total</b>	<b>65,796.14</b>	<b>59.11</b>	<b>1,113.17</b>	<b>30.99</b>	<b>34,495.35</b>

**Composite Average Remaining Life ... 30.99 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******331.10 STRUCTURES AND IMPRVEMENTS-PROJECT 289******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-OHIO FALLS - PROJECT 289</b>					
<b><i>Interim Survivor Curve: Iowa 140 L1.5</i></b>					
<b><i>Probable Retirement Year: 2035</i></b>					
1934	4,019,743.81	90.97	44,185.25	29.25	1,292,604.39
1937	753.86	88.90	8.48	29.43	249.54
1938	249.22	88.19	2.83	29.48	83.32
1939	2,699.27	87.48	30.86	29.54	911.60
1941	1,569.34	86.04	18.24	29.66	541.01
1942	866.92	85.31	10.16	29.72	302.02
1944	1,134.24	83.83	13.53	29.84	403.70
1946	1,916.57	82.33	23.28	29.96	697.38
1947	1,817.92	81.57	22.29	30.01	668.91
1949	5.35	80.03	0.07	30.13	2.01
1950	12,755.88	79.25	160.96	30.19	4,858.96
1951	179,948.65	78.47	2,293.28	30.24	69,357.73
1962	7,102.79	69.49	102.21	30.82	3,150.31
1965	5,244.45	66.94	78.35	30.96	2,425.80
1967	1,772.00	65.21	27.17	31.05	843.79
1970	490.54	62.59	7.84	31.18	244.39
1974	23,084.70	59.03	391.08	31.34	12,257.61
1975	132.59	58.13	2.28	31.38	71.58
1978	4,357.26	55.41	78.64	31.50	2,476.80
1979	4,588.49	54.49	84.20	31.53	2,655.00
1980	160,626.49	53.58	2,998.05	31.57	94,643.53
1981	7.15	52.66	0.14	31.60	4.29
1983	15,603.95	50.81	307.13	31.67	9,727.89
1984	10,478.02	49.88	210.08	31.71	6,661.28
1988	7,614.12	46.13	165.07	31.84	5,255.48
1990	1,380.39	44.24	31.20	31.90	995.41

***Louisville Gas and Electric - Electric Division******All Divisions******331.10 STRUCTURES AND IMPRVEMENTS-PROJECT 289******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1992	166,251.31	42.34	3,927.00	31.96	125,498.54
1993	12,678.26	41.38	306.38	31.99	9,799.55
1994	13,562.71	40.43	335.50	32.01	10,740.50
1995	109,318.86	39.47	2,769.92	32.04	88,748.05
1997	13,965.22	37.54	371.98	32.09	11,937.05
1998	213,428.49	36.58	5,834.93	32.11	187,386.91
<b><i>Total</i></b>	<b>4,995,148.82</b>	<b>77.09</b>	<b>64,798.36</b>	<b>30.03</b>	<b>1,946,204.32</b>
<b><i>Account Total</i></b>	<b>4,995,148.82</b>	<b>77.09</b>	<b>64,798.36</b>	<b>30.03</b>	<b>1,946,204.32</b>

***Composite Average Remaining Life ... 30.03 Years***

**Louisville Gas and Electric - Electric Division****All Divisions****332.10 RESERVOIRS, DAMS, AND WATERWAYS-PROJECT 289****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-OHIO FALLS - PROJECT 289</b>					
<i>Interim Survivor Curve: Iowa 150 L1.5</i>					
<i>Probable Retirement Year: 2035</i>					
1934	101,159.66	92.39	1,094.94	29.74	32,563.67
1937	695.50	90.19	7.71	29.90	230.55
1939	2,540.93	88.69	28.65	30.00	859.53
1941	919.31	87.17	10.55	30.11	317.48
1944	1,000.24	84.86	11.79	30.26	356.69
1949	3.92	80.89	0.05	30.51	1.48
1960	34,230.05	71.72	477.29	31.00	14,797.23
1977	7,416.11	56.55	131.14	31.61	4,145.64
2000	155,564.63	34.69	4,484.83	32.20	144,426.74
<b>Total</b>	<b>303,530.35</b>	<b>48.59</b>	<b>6,246.94</b>	<b>31.65</b>	<b>197,699.01</b>
<i>Account</i>					
<b>Total</b>	<b>303,530.35</b>	<b>48.59</b>	<b>6,246.94</b>	<b>31.65</b>	<b>197,699.01</b>

**Composite Average Remaining Life ... 31.65 Years**



**Louisville Gas and Electric - Electric Division****All Divisions****333.10 WATERWHEELS, TURBINES AND GENERATORS-PROJECT 289****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
KY-OHIO FALLS - PROJECT 289					
<i>Interim Survivor Curve: Iowa 150 L1.5</i>					
<i>Probable Retirement Year: 2035</i>					
1934	1,591,374.52	92.39	17,224.78	29.74	512,269.40
1936	5,311.47	90.93	58.41	29.85	1,743.45
1937	309,182.24	90.19	3,428.23	29.90	102,490.00
1938	52,928.35	89.44	591.76	29.95	17,722.87
1939	75,597.37	88.69	852.37	30.00	25,572.70
1940	105,812.97	87.94	1,203.31	30.05	36,161.92
1943	6.75	85.63	0.08	30.21	2.38
1947	3,896.01	82.49	47.23	30.41	1,436.35
1949	5.58	80.89	0.07	30.51	2.10
1965	63,278.68	67.37	939.27	31.20	29,302.83
1967	4,731.52	65.60	72.12	31.27	2,255.35
1980	10,804.30	53.77	200.93	31.70	6,370.45
1981	134.92	52.84	2.55	31.73	81.03
1995	5,253.00	39.54	132.87	32.10	4,265.38
1996	87,713.63	38.57	2,274.19	32.12	73,056.57
<b>Total</b>	<b>2,316,031.31</b>	<b>85.69</b>	<b>27,028.18</b>	<b>30.07</b>	<b>812,732.79</b>
<i>Account</i>					
<b>Total</b>	<b>2,316,031.31</b>	<b>85.69</b>	<b>27,028.18</b>	<b>30.07</b>	<b>812,732.79</b>

**Composite Average Remaining Life ... 30.07 Years**

**Louisville Gas and Electric - Electric Division**  
**All Divisions**  
**334.10 ACCESSORY ELECTRIC EQUIPMENT-PROJECT 289**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
KY-OHIO FALLS - PROJECT 289					
<i>Interim Survivor Curve: Iowa 55 S1</i>					
<i>Probable Retirement Year: 2035</i>					
1934	427,775.11	54.99	7,779.82	12.42	96,633.40
1937	2,731.87	54.96	49.71	13.43	667.38
1938	2,444.58	54.94	44.49	13.76	612.14
1939	4,565.18	54.92	83.12	14.09	1,171.02
1940	81.10	54.90	1.48	14.42	21.30
1942	3,303.90	54.85	60.24	15.07	907.74
1948	11,702.88	54.54	214.57	16.96	3,640.12
1949	3,888.43	54.47	71.39	17.27	1,233.09
1952	44,433.05	54.19	819.98	18.18	14,906.29
1955	473.40	53.83	8.80	19.06	167.68
1959	5,038.79	53.19	94.74	20.22	1,915.16
1960	36.80	53.00	0.69	20.50	14.23
1964	2,218.19	52.11	42.57	21.61	919.93
1966	52,148.70	51.58	1,010.95	22.16	22,400.86
1968	1,684.70	51.00	33.03	22.70	749.82
1970	5,121.17	50.35	101.71	23.23	2,363.05
1971	5,285.02	50.01	105.69	23.50	2,483.63
1987	35,629.43	42.27	842.94	27.59	23,260.62
1988	85,988.77	41.65	2,064.78	27.84	57,480.70
1995	604,470.03	36.85	16,401.45	29.47	483,360.54
1996	5,886.92	36.11	163.02	29.69	4,840.05
<b>Total</b>	<b>1,304,908.02</b>	<b>43.50</b>	<b>29,995.17</b>	<b>24.00</b>	<b>719,748.75</b>

**Louisville Gas and Electric - Electric Division****All Divisions****334.10 ACCESSORY ELECTRIC EQUIPMENT-PROJECT 289****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	1,304,908.02	43.50	29,995.17	24.00	719,748.75

**Composite Average Remaining Life ... 24.00 Years**

**Louisville Gas and Electric - Electric Division**  
**All Divisions**  
**335.00 MISCELLANEOUS POWER PLANT EQUIPMENT**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)

KY-OHIO FALLS - NON-PROJECT

*Interim Survivor Curve: Iowa 35 S2*

*Probable Retirement Year: 2035*

1947	1,157.43	35.00	33.07	2.88	95.12
1956	231.34	35.00	6.61	5.09	33.63
1965	2,682.43	35.00	76.64	7.93	607.56
1967	3,583.24	35.00	102.38	8.68	888.52
1973	159.23	35.00	4.55	11.28	51.34
<b>Total</b>	7,813.67	35.00	223.25	7.51	1,676.18
 <i>Account</i>					
<b>Total</b>	7,813.67	35.00	223.25	7.51	1,676.18

**Composite Average Remaining Life ... 7.51 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******335.10 MISCELLANEOUS POWER PLANT EQUIPMENT-PROJECT 289******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-OHIO FALLS - PROJECT 289*****Interim Survivor Curve: Iowa 35 S2******Probable Retirement Year: 2035***

1934	49,694.38	35.00	1,419.84	0.50	709.92
1935	130.35	35.00	3.72	0.58	2.17
1938	27.34	35.00	0.78	1.07	0.83
1939	119.73	35.00	3.42	1.25	4.27
1941	14.67	35.00	0.42	1.63	0.68
1946	210.21	35.00	6.01	2.65	15.92
1947	682.37	35.00	19.50	2.88	56.08
1950	424.40	35.00	12.13	3.56	43.12
1951	203.02	35.00	5.80	3.80	22.01
1960	7,750.40	35.00	221.44	6.25	1,384.77
1971	388.50	35.00	11.10	10.35	114.91
1972	462.00	35.00	13.20	10.81	142.69
1973	2,949.07	35.00	84.27	11.28	950.87
1978	994.95	34.96	28.46	13.92	396.18
1979	283.88	34.94	8.13	14.50	117.82
1982	2,030.23	34.83	58.29	16.34	952.51
1984	782.88	34.71	22.55	17.65	398.06
1985	10,311.65	34.63	297.78	18.32	5,455.72
1986	2,076.71	34.53	60.14	19.00	1,142.94
1987	1,467.90	34.42	42.65	19.70	840.09
1988	35,652.05	34.28	1,040.03	20.39	21,209.85
1996	34,804.27	32.29	1,077.78	25.82	27,824.55
<b>Total</b>	<b>151,460.96</b>	<b>34.13</b>	<b>4,437.44</b>	<b>13.92</b>	<b>61,785.98</b>

***Louisville Gas and Electric - Electric Division******All Divisions******335.10 MISCELLANEOUS POWER PLANT EQUIPMENT-PROJECT 289******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	151,460.96	34.13	4,437.44	13.92	61,785.98

***Composite Average Remaining Life ... 13.92 Years***

**Louisville Gas and Electric - Electric Division****All Divisions****336.00 ROADS, RAILROADS AND BRIDGES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-OHIO FALLS - NON-PROJECT****Interim Survivor Curve: Iowa 150 L1****Probable Retirement Year: 2035**

1941	1,133.98	85.02	13.34	29.77	397.06
<b>Total</b>	1,133.98	85.02	13.34	29.77	397.06
<b>Account</b>					
<b>Total</b>	1,133.98	85.02	13.34	29.77	397.06

**Composite Average Remaining Life ... 29.77 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****336.10 ROADS, RAILROADS AND BRIDGES-PROJECT 289****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-OHIO FALLS - PROJECT 289****Interim Survivor Curve: Iowa 150 L1****Probable Retirement Year: 2035**

1934	159,687.36	89.97	1,774.98	29.53	52,412.79
1938	2,322.37	87.17	26.64	29.66	790.26
1939	5,764.43	86.46	66.67	29.70	1,980.04
1992	11,072.83	42.09	263.09	31.79	8,364.63
<b>Total</b>	<b>178,846.99</b>	<b>83.91</b>	<b>2,131.38</b>	<b>29.82</b>	<b>63,547.72</b>
<b>Account</b>					
<b>Total</b>	<b>178,846.99</b>	<b>83.91</b>	<b>2,131.38</b>	<b>29.82</b>	<b>63,547.72</b>

**Composite Average Remaining Life ... 29.82 Years**



**Louisville Gas and Electric - Electric Division****All Divisions****341.00 STRUCTURES AND IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANERUN GT 11****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	25,892.83	37.53	689.94	7.24	4,997.64
1982	43,038.88	27.14	1,586.03	7.35	11,650.05
<b>Total</b>	<b>68,931.71</b>	<b>30.29</b>	<b>2,275.97</b>	<b>7.31</b>	<b>16,647.69</b>

**KY-ZORN AND RIVER ROAD GAS TURBINE LOUISVILLE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	8,241.14	37.53	219.59	7.24	1,590.64
<b>Total</b>	<b>8,241.14</b>	<b>37.53</b>	<b>219.59</b>	<b>7.24</b>	<b>1,590.64</b>

**KY-WATERSIDE G.T. 7 & 8 - COMMON****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1963	314,631.16	43.03	7,312.25	7.19	52,589.11
1965	65,637.80	41.50	1,581.53	7.21	11,395.54
1969	8,767.25	38.34	228.66	7.24	1,654.52
1979	22,941.73	29.84	768.90	7.32	5,628.84
<b>Total</b>	<b>411,977.94</b>	<b>41.65</b>	<b>9,891.35</b>	<b>7.21</b>	<b>71,268.02</b>

**KY-PADDY'S RUN-GENERATOR 12****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	42,864.53	37.53	1,142.17	7.24	8,273.39
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**Louisville Gas and Electric - Electric Division****All Divisions****341.00 STRUCTURES AND IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	42,864.53	37.53	1,142.17	7.24	8,273.39

**KY-PADDY'S RUN GT 13****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	2,158,698.12	28.94	74,582.97	27.48	2,049,215.90
<b>Total</b>	2,158,698.12	28.94	74,582.97	27.48	2,049,215.90

**KY-BROWN COMBUSTION TURBINE 5****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	858,538.64	28.94	29,662.49	27.48	814,996.32
<b>Total</b>	858,538.64	28.94	29,662.49	27.48	814,996.32

**KY-E W BROWN # 6****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2028**

2000	69,733.40	27.14	2,569.75	24.69	63,445.18
<b>Total</b>	69,733.40	27.14	2,569.75	24.69	63,445.18

**KY-E W BROWN # 7****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2029**

2000	105,588.33	28.04	3,765.19	25.60	96,381.87
<b>Total</b>	105,588.33	28.04	3,765.19	25.60	96,381.87

**Louisville Gas and Electric - Electric Division****All Divisions****341.00 STRUCTURES AND IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-TRIMBLE COUNTY #5 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2032**

2002	1,458,614.33	28.94	50,395.09	28.45	1,433,903.90
<b>Total</b>	<b>1,458,614.33</b>	<b>28.94</b>	<b>50,395.09</b>	<b>28.45</b>	<b>1,433,903.90</b>

**KY-TRIMBLE COUNTY #6 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2032**

2002	1,457,842.69	28.94	50,368.43	28.45	1,433,145.33
<b>Total</b>	<b>1,457,842.69</b>	<b>28.94</b>	<b>50,368.43</b>	<b>28.45</b>	<b>1,433,145.33</b>

**Account**

<b>Total</b>	<b>6,641,030.83</b>	<b>29.53</b>	<b>224,873.00</b>	<b>26.63</b>	<b>5,988,868.24</b>
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**Composite Average Remaining Life ... 26.63 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****342.00 FUEL HOLDERS, PRODUCERS AND ACCESS.****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN GT 11****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	12,114.04	37.53	322.79	7.24	2,338.16
1982	80,933.09	27.14	2,982.47	7.35	21,907.50
2001	30,291.77	8.96	3,381.69	7.47	25,250.74
<b>Total</b>	<b>123,338.90</b>	<b>18.44</b>	<b>6,686.95</b>	<b>7.40</b>	<b>49,496.40</b>

**KY-ZORN AND RIVER ROAD GAS TURBINE LOUISVILLE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	12,801.77	37.53	341.12	7.24	2,470.90
<b>Total</b>	<b>12,801.77</b>	<b>37.53</b>	<b>341.12</b>	<b>7.24</b>	<b>2,470.90</b>

**KY-WATERSIDE G.T. 7 & 8 - COMMON****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1965	96,824.39	41.50	2,332.97	7.21	16,809.93
1986	27,338.87	23.45	1,166.05	7.38	8,602.54
<b>Total</b>	<b>124,163.26</b>	<b>35.49</b>	<b>3,499.01</b>	<b>7.26</b>	<b>25,412.47</b>

**KY-PADDY'S RUN-GENERATOR 11****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	9,237.57	37.53	246.14	7.24	1,782.97
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**Louisville Gas and Electric - Electric Division****All Divisions****342.00 FUEL HOLDERS, PRODUCERS AND ACCESS.****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	9,237.57	37.53	246.14	7.24	1,782.97

**KY-PADDY'S RUN-GENERATOR 12****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	9,978.71	37.53	265.89	7.24	1,926.02
1984	2,218.40	25.30	87.67	7.36	645.47
<b>Total</b>	12,197.11	34.50	353.57	7.27	2,571.48

**KY-PADDY'S RUN GT 13****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	2,233,773.85	28.94	77,176.83	27.48	2,120,484.03
<b>Total</b>	2,233,773.85	28.94	77,176.83	27.48	2,120,484.03

**KY-BROWN COMBUSTION TURBINE 5****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	822,580.92	28.94	28,420.15	27.48	780,862.26
<b>Total</b>	822,580.92	28.94	28,420.15	27.48	780,862.26

**KY-E W BROWN # 6****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2028**

2000	363,762.04	27.14	13,405.04	24.69	330,959.77
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**Louisville Gas and Electric - Electric Division****All Divisions****342.00 FUEL HOLDERS, PRODUCERS AND ACCESS.****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	363,762.04	27.14	13,405.04	24.69	330,959.77

**KY-E W BROWN # 7****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2029**

2000	102,065.03	28.04	3,639.56	25.60	93,165.77
<b>Total</b>	102,065.03	28.04	3,639.56	25.60	93,165.77

**KY-TRIMBLE COUNTY #5 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2032**

2002	97,240.96	28.94	3,359.67	28.45	95,593.60
<b>Total</b>	97,240.96	28.94	3,359.67	28.45	95,593.60

**KY-TRIMBLE COUNTY #6 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2032**

2002	97,189.52	28.94	3,357.90	28.45	95,543.03
<b>Total</b>	97,189.52	28.94	3,357.90	28.45	95,543.03

**KY-TRIMBLE COUNTY CT PIPELINE - CAPITAL ONL****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2034**

2002	1,835,164.93	30.72	59,732.47	30.23	1,805,911.87
<b>Total</b>	1,835,164.93	30.72	59,732.47	30.23	1,805,911.87

**Louisville Gas and Electric - Electric Division****All Divisions****342.00 FUEL HOLDERS, PRODUCERS AND ACCESS.****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	5,833,515.86	29.14	200,218.40	26.99	5,404,254.55

**Composite Average Remaining Life ... 26.99 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****343.00 PRIME MOVERS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-WATERSIDE G.T. 7 & 8 - COMMON****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1965	2,213,870.05	41.50	53,342.82	7.21	384,355.54
1984	13,656.87	25.30	539.73	7.36	3,973.61
1991	13,507.14	18.71	721.86	7.41	5,351.88
1996	104,703.64	13.87	7,547.72	7.44	56,184.60
2000	21,584.73	9.95	2,170.35	7.46	16,197.26
2001	303,983.41	8.96	33,935.85	7.47	253,395.74
<b>Total</b>	<b>2,671,305.84</b>	<b>27.19</b>	<b>98,258.33</b>	<b>7.32</b>	<b>719,458.64</b>

**KY-PADDYS RUN GT 13****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	19,627,845.35	28.94	678,141.57	27.48	18,632,384.21
<b>Total</b>	<b>19,627,845.35</b>	<b>28.94</b>	<b>678,141.57</b>	<b>27.48</b>	<b>18,632,384.21</b>

**KY-BROWN COMBUSTION TURBINE 5****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	14,126,417.74	28.94	488,067.38	27.48	13,409,971.30
<b>Total</b>	<b>14,126,417.74</b>	<b>28.94</b>	<b>488,067.38</b>	<b>27.48</b>	<b>13,409,971.30</b>

**KY-E W BROWN # 6****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2028**



**Louisville Gas and Electric - Electric Division****All Divisions****343.00 PRIME MOVERS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	19,890,998.18	27.14	733,005.50	24.69	18,097,325.68
<b>Total</b>	19,890,998.18	27.14	733,005.50	24.69	18,097,325.68

**KY-E W BROWN # 7****Interim Survivor Curve: Iowa 80 LI****Probable Retirement Year: 2029**

2000	20,023,957.45	28.04	714,038.07	25.60	18,278,027.90
<b>Total</b>	20,023,957.45	28.04	714,038.07	25.60	18,278,027.90

**KY-TRIMBLE COUNTY #5 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 LI****Probable Retirement Year: 2032**

2002	12,205,907.18	28.94	421,713.79	28.45	11,999,126.51
<b>Total</b>	12,205,907.18	28.94	421,713.79	28.45	11,999,126.51

**KY-TRIMBLE COUNTY #6 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 LI****Probable Retirement Year: 2032**

2002	12,199,437.94	28.94	421,490.28	28.45	11,992,766.87
<b>Total</b>	12,199,437.94	28.94	421,490.28	28.45	11,992,766.87

**Account**

<b>Total</b>	100,745,869.68	28.34	3,554,714.91	26.20	93,129,061.10
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**Composite Average Remaining Life ... 26.20 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****344.00 GENERATORS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN GT 11****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	1,173,524.66	37.53	31,269.67	7.24	226,504.93
1980	7,909.40	28.94	273.27	7.33	2,002.80
1982	392,244.56	27.14	14,454.65	7.35	106,175.34
1983	16,103.24	26.22	614.09	7.35	4,516.15
1986	5,193.46	23.45	221.51	7.38	1,634.19
2001	897,521.10	8.96	100,196.72	7.47	748,159.34
<b>Total</b>	<b>2,492,496.42</b>	<b>16.95</b>	<b>147,029.92</b>	<b>7.41</b>	<b>1,088,992.75</b>

**KY-ZORN AND RIVER ROAD GAS TURBINE LOUISVILLE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	1,426,738.54	37.53	38,016.80	7.24	275,378.38
1975	2,429.22	33.34	72.87	7.29	530.95
1984	3,115.19	25.30	123.12	7.36	906.40
1993	9,818.66	16.79	584.91	7.43	4,343.86
1996	385,479.27	13.87	27,787.85	7.44	206,850.47
<b>Total</b>	<b>1,827,580.88</b>	<b>27.45</b>	<b>66,585.54</b>	<b>7.33</b>	<b>488,010.06</b>

**KY-WATERSIDE G.T. 7 & 8 - COMMON****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1944	334.34	55.67	6.01	7.10	42.66
1963	386,199.97	43.03	8,975.57	7.19	64,551.50
1965	42,837.29	41.50	1,032.16	7.21	7,437.09

**Louisville Gas and Electric - Electric Division****All Divisions****344.00 GENERATORS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1971	21,745.73	36.71	592.40	7.25	4,296.27
<b>Total</b>	<b>451,117.33</b>	<b>42.53</b>	<b>10,606.13</b>	<b>7.20</b>	<b>76,327.51</b>

**KY-PADDY'S RUN-GENERATOR 11****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1970	1,215,926.17	37.53	32,399.50	7.24	234,688.96
1984	3,115.19	25.30	123.12	7.36	906.40
1993	9,343.42	16.79	556.60	7.43	4,133.61
1997	294,730.78	12.89	22,857.23	7.45	170,263.40
<b>Total</b>	<b>1,523,115.56</b>	<b>27.23</b>	<b>55,936.45</b>	<b>7.33</b>	<b>409,992.37</b>

**KY-PADDY'S RUN-GENERATOR 12****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2010**

1968	196.95	39.15	5.03	7.23	36.37
1970	2,529,701.82	37.53	67,406.30	7.24	488,264.09
1987	20,505.89	22.51	911.01	7.39	6,728.40
1993	20,111.98	16.79	1,198.09	7.43	8,897.72
1995	38,755.83	14.85	2,610.34	7.44	19,417.10
1999	382,473.30	10.93	34,990.65	7.46	260,983.54
<b>Total</b>	<b>2,991,745.77</b>	<b>27.93</b>	<b>107,121.43</b>	<b>7.32</b>	<b>784,327.22</b>

**KY-PADDY'S RUN GT 13****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	5,859,857.93	28.94	202,457.95	27.48	5,562,664.80
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**Louisville Gas and Electric - Electric Division****All Divisions****344.00 GENERATORS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	5,859,857.93	28.94	202,457.95	27.48	5,562,664.80

**KY-BROWN COMBUSTION TURBINE 5****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2031**

2001	3,219,205.40	28.94	111,223.47	27.48	3,055,937.66
<b>Total</b>	3,219,205.40	28.94	111,223.47	27.48	3,055,937.66

**KY-E W BROWN # 6****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2028**

2000	2,417,994.54	27.14	89,105.80	24.69	2,199,951.67
<b>Total</b>	2,417,994.54	27.14	89,105.80	24.69	2,199,951.67

**KY-E W BROWN # 7****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2029**

2000	2,421,079.26	28.04	86,333.72	25.60	2,209,980.44
<b>Total</b>	2,421,079.26	28.04	86,333.72	25.60	2,209,980.44

**KY-TRIMBLE COUNTY #5 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2032**

2002	1,527,420.57	28.94	52,772.34	28.45	1,501,544.49
<b>Total</b>	1,527,420.57	28.94	52,772.34	28.45	1,501,544.49

**Louisville Gas and Electric - Electric Division****All Divisions****344.00 GENERATORS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-TRIMBLE COUNTY #6 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 80 L1****Probable Retirement Year: 2032**

2002	1,526,610.88	28.94	52,744.37	28.45	1,500,748.52
<b>Total</b>	<b>1,526,610.88</b>	<b>28.94</b>	<b>52,744.37</b>	<b>28.45</b>	<b>1,500,748.52</b>
<b>Account</b>					
<b>Total</b>	<b>26,258,224.54</b>	<b>26.74</b>	<b>981,917.11</b>	<b>19.23</b>	<b>18,878,477.48</b>

**Composite Average Remaining Life ... 19.23 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****345.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-CANE RUN GT 11****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2010**

1970	98,856.44	36.85	2,682.33	7.07	18,968.34
1971	1,756.28	36.11	48.64	7.09	344.80
1982	13,071.10	27.08	482.74	7.27	3,509.28
<b>Total</b>	<b>113,683.82</b>	<b>35.37</b>	<b>3,213.70</b>	<b>7.10</b>	<b>22,822.42</b>

**KY-ZORN AND RIVER ROAD GAS TURBINE LOUISVILLE****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2010**

1970	40,605.75	36.85	1,101.78	7.07	7,791.34
1974	330.33	33.80	9.77	7.14	69.80
<b>Total</b>	<b>40,936.08</b>	<b>36.83</b>	<b>1,111.55</b>	<b>7.07</b>	<b>7,861.13</b>

**KY-WATERSIDE G.T. 7 & 8 - COMMON****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2010**

1963	22,777.59	41.65	546.94	6.94	3,795.10
1965	83,473.07	40.35	2,068.57	6.98	14,435.07
1968	482.79	38.30	12.61	7.03	88.68
1998	35,809.15	11.96	2,994.81	7.46	22,356.22
2000	200,085.78	9.98	20,052.40	7.48	149,981.27
<b>Total</b>	<b>342,628.38</b>	<b>13.34</b>	<b>25,675.33</b>	<b>7.43</b>	<b>190,656.34</b>

**Louisville Gas and Electric - Electric Division****All Divisions****345.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-PADDY'S RUN-GENERATOR 11</b>					
<i>Interim Survivor Curve: Iowa 55 S1</i>					
<i>Probable Retirement Year: 2010</i>					
1970	48,020.14	36.85	1,302.96	7.07	9,213.99
1988	4,190.15	21.61	193.92	7.35	1,426.18
1998	6,870.11	11.96	574.57	7.46	4,289.12
2000	9,028.95	9.98	904.87	7.48	6,767.96
<b>Total</b>	<b>68,109.35</b>	<b>22.88</b>	<b>2,976.31</b>	<b>7.29</b>	<b>21,697.26</b>
<b>KY-PADDY'S RUN-GENERATOR 12</b>					
<i>Interim Survivor Curve: Iowa 55 S1</i>					
<i>Probable Retirement Year: 2010</i>					
1970	82,980.18	36.85	2,251.55	7.07	15,922.04
1998	31,357.45	11.96	2,622.51	7.46	19,576.95
<b>Total</b>	<b>114,337.63</b>	<b>23.46</b>	<b>4,874.06</b>	<b>7.28</b>	<b>35,498.99</b>
<b>KY-PADDY'S RUN GT 13</b>					
<i>Interim Survivor Curve: Iowa 55 S1</i>					
<i>Probable Retirement Year: 2031</i>					
2001	2,778,992.60	28.83	96,408.75	27.33	2,634,477.33
<b>Total</b>	<b>2,778,992.60</b>	<b>28.83</b>	<b>96,408.75</b>	<b>27.33</b>	<b>2,634,477.33</b>
<b>KY-BROWN COMBUSTION TURBINE 5</b>					
<i>Interim Survivor Curve: Iowa 55 S1</i>					
<i>Probable Retirement Year: 2031</i>					
2001	2,575,301.42	28.83	89,342.30	27.33	2,441,378.65

**Louisville Gas and Electric - Electric Division****All Divisions****345.00 ACCESSORY ELECTRIC EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	2,575,301.42	28.83	89,342.30	27.33	2,441,378.65

**KY-E W BROWN # 6****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2028**

2000	942,589.47	27.08	34,811.26	24.58	855,703.16
<b>Total</b>	942,589.47	27.08	34,811.26	24.58	855,703.16

**KY-E W BROWN # 7****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2029**

2000	943,792.03	27.96	33,759.53	25.46	859,535.53
<b>Total</b>	943,792.03	27.96	33,759.53	25.46	859,535.53

**KY-TRIMBLE COUNTY #5 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2032**

2002	680,686.68	28.83	23,614.37	28.33	668,880.26
<b>Total</b>	680,686.68	28.83	23,614.37	28.33	668,880.26

**KY-TRIMBLE COUNTY #6 COMBUSTION TURBINE****Interim Survivor Curve: Iowa 55 S1****Probable Retirement Year: 2032**

2002	680,326.59	28.83	23,601.88	28.33	668,526.42
<b>Total</b>	680,326.59	28.83	23,601.88	28.33	668,526.42



***Louisville Gas and Electric - Electric Division******All Divisions******345.00 ACCESSORY ELECTRIC EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	9,281,384.05	27.35	339,389.03	24.77	8,407,037.49

***Composite Average Remaining Life ... 24.77 Years***

**Louisville Gas and Electric - Electric Division****All Divisions****346.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

**KY-WATERSIDE G.T. 7 & 8 - COMMON****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2010**

1963	20,863.04	34.28	608.61	5.17	3,145.15
1974	3,903.25	31.05	125.73	6.23	783.38
<b>Total</b>	<b>24,766.29</b>	<b>33.73</b>	<b>734.34</b>	<b>5.35</b>	<b>3,928.53</b>

**KY-PADDY'S RUN-GENERATOR 12****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2010**

1972	1,140.74	31.91	35.75	6.06	216.59
<b>Total</b>	<b>1,140.74</b>	<b>31.91</b>	<b>35.75</b>	<b>6.06</b>	<b>216.59</b>

**KY-PADDY'S RUN GT 13****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2031**

2001	1,260,054.85	27.64	45,583.80	26.14	1,191,680.64
<b>Total</b>	<b>1,260,054.85</b>	<b>27.64</b>	<b>45,583.80</b>	<b>26.14</b>	<b>1,191,680.64</b>

**KY-BROWN COMBUSTION TURBINE 5****Interim Survivor Curve: Iowa 35 S2****Probable Retirement Year: 2031**

2001	2,370,656.38	27.64	85,760.98	26.14	2,242,017.74
<b>Total</b>	<b>2,370,656.38</b>	<b>27.64</b>	<b>85,760.98</b>	<b>26.14</b>	<b>2,242,017.74</b>

**Louisville Gas and Electric - Electric Division****All Divisions****346.00 MISC. POWER PLANT EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>KY-E W BROWN # 6</b>					
<i>Interim Survivor Curve: Iowa 35 S2</i>					
<i>Probable Retirement Year: 2028</i>					
2000	11,034.25	26.25	420.36	23.75	9,983.47
<b>Total</b>	11,034.25	26.25	420.36	23.75	9,983.47
<b>KY-E W BROWN # 7</b>					
<i>Interim Survivor Curve: Iowa 35 S2</i>					
<i>Probable Retirement Year: 2029</i>					
2000	11,048.30	26.96	409.79	24.46	10,023.96
<b>Total</b>	11,048.30	26.96	409.79	24.46	10,023.96
<i>Account</i>					
<b>Total</b>	3,678,700.81	27.67	132,945.02	26.01	3,457,850.93
<b>Composite Average Remaining Life ... 26.01 Years</b>					

***Louisville Gas and Electric - Electric Division  
All Divisions***

***350.10 TRANSMISSION LAND RIGHTS***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 50*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1937	106.83	50.00	2.14	6.69	14.30
1938	2,998.34	50.00	59.97	6.95	416.68
1939	9,009.30	50.00	180.19	7.21	1,299.18
1940	134,404.63	50.00	2,688.09	7.48	20,106.82
1941	15,368.03	50.00	307.36	7.76	2,384.81
1946	1,575.56	50.00	31.51	9.33	294.07
1948	46,081.89	50.00	921.64	10.06	9,273.73
1949	173,333.08	50.00	3,466.65	10.45	36,232.85
1950	49,077.72	50.00	981.55	10.86	10,658.03
1951	1,795.53	50.00	35.91	11.28	405.15
1952	212,137.94	50.00	4,242.75	11.72	49,739.19
1954	10,564.48	50.00	211.29	12.66	2,674.56
1955	2,054.00	50.00	41.08	13.15	540.28
1956	13,425.40	50.00	268.51	13.66	3,668.54
1957	49,671.93	50.00	993.44	14.19	14,097.22
1958	926.80	50.00	18.54	14.73	273.12
1959	41,920.05	50.00	838.40	15.29	12,823.24
1960	106,249.63	50.00	2,124.99	15.87	33,725.57
1961	9,970.23	50.00	199.40	16.46	3,282.64
1962	34,954.37	50.00	699.09	17.07	11,932.18
1963	124,253.08	50.00	2,485.06	17.69	43,957.09
1964	18,622.43	50.00	372.45	18.32	6,824.23
1965	9,159.17	50.00	183.18	18.97	3,474.99
1966	1,246.12	50.00	24.92	19.63	489.23
1967	11,816.57	50.00	236.33	20.30	4,798.20
1969	8,453.48	50.00	169.07	21.68	3,666.07
1971	19,771.68	50.00	395.43	23.11	9,138.38

***Louisville Gas and Electric - Electric Division******All Divisions******350.10 TRANSMISSION LAND RIGHTS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 50**Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	317,102.87	50.00	6,342.04	23.84	151,187.43
1973	3,062.83	50.00	61.26	24.58	1,505.59
1975	198,370.09	50.00	3,967.39	26.09	103,498.98
1976	3,368.01	50.00	67.36	26.86	1,809.05
1977	602.42	50.00	12.05	27.63	332.96
1978	861.49	50.00	17.23	28.42	489.72
1979	7,631.81	50.00	152.64	29.22	4,459.94
1980	248,299.84	50.00	4,965.98	30.03	149,103.71
1981	140,396.79	50.00	2,807.93	30.84	86,594.17
1982	457,276.72	50.00	9,145.51	31.66	289,562.56
1983	62,378.30	50.00	1,247.56	32.49	40,536.39
1984	14,907.20	50.00	298.14	33.33	9,937.47
1986	5,633.85	50.00	112.68	35.03	3,947.26
1989	5.33	50.00	0.11	37.64	4.01
1992	21,164.99	50.00	423.30	40.30	17,059.39
1994	2,763.00	50.00	55.26	42.11	2,326.83
<b>Total</b>	<b>2,592,773.81</b>	<b>50.00</b>	<b>51,855.35</b>	<b>22.15</b>	<b>1,148,545.81</b>

***Composite Average Remaining Life ... 22.15 Years***

**Louisville Gas and Electric - Electric Division**  
**All Divisions**

**352.10 STRUCTURES & IMPROVE. NON-SYS. CONTROL/COM**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 55*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	851.57	55.00	15.48	6.19	95.77
1938	437.83	55.00	7.96	7.38	58.74
1939	2,442.18	55.00	44.40	7.71	342.19
1940	3,245.60	55.00	59.01	8.05	474.97
1942	15,481.43	55.00	281.48	8.77	2,469.41
1949	11,651.78	55.00	211.85	11.82	2,504.65
1950	12,938.13	55.00	235.24	12.33	2,899.82
1952	2,584.87	55.00	47.00	13.39	629.11
1954	48,280.78	55.00	877.83	14.51	12,741.06
1955	79,369.50	55.00	1,443.08	15.10	21,793.96
1956	39,262.59	55.00	713.87	15.70	11,209.97
1957	35,261.56	55.00	641.12	16.32	10,465.10
1958	74,777.17	55.00	1,359.58	16.96	23,055.34
1959	28,891.94	55.00	525.31	17.61	9,248.65
1960	19,285.86	55.00	350.65	18.27	6,405.80
1961	18,532.35	55.00	336.95	18.94	6,383.04
1963	4,709.75	55.00	85.63	20.33	1,740.96
1964	2,076.90	55.00	37.76	21.04	794.66
1965	28,307.79	55.00	514.69	21.77	11,204.01
1966	6,464.70	55.00	117.54	22.50	2,645.15
1967	7,846.34	55.00	142.66	23.25	3,316.66
1968	808.17	55.00	14.69	24.01	352.75
1969	2,616.04	55.00	47.56	24.77	1,178.40
1970	2,402.65	55.00	43.68	25.55	1,116.27
1971	9,207.71	55.00	167.41	26.34	4,409.78
1973	209,256.45	55.00	3,804.66	27.94	106,315.23
1976	14,726.67	55.00	267.76	30.42	8,145.29

**Louisville Gas and Electric - Electric Division**  
**All Divisions**

**352.10 STRUCTURES & IMPROVE. NON-SYS. CONTROL/COM**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 55*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1977	146,401.60	55.00	2,661.85	31.26	83,218.70
1978	131,211.21	55.00	2,385.66	32.11	76,611.87
1979	30,372.51	55.00	552.23	32.97	18,209.21
1980	130,321.11	55.00	2,369.47	33.84	80,189.52
1981	11,084.70	55.00	201.54	34.72	6,997.31
1982	26,080.73	55.00	474.19	35.60	16,882.92
1983	178,327.91	55.00	3,242.32	36.49	118,328.27
1984	96,864.10	55.00	1,761.16	37.39	65,854.58
1985	25,906.13	55.00	471.02	38.30	18,039.57
1986	32,368.36	55.00	588.52	39.21	23,076.78
1987	68,889.32	55.00	1,252.53	40.13	50,265.63
1988	16,178.49	55.00	294.15	41.06	12,077.00
1989	19,803.79	55.00	360.07	41.99	15,118.25
1991	207,747.86	55.00	3,777.23	43.87	165,696.89
1992	99,828.13	55.00	1,815.06	44.81	81,341.73
1993	61,830.43	55.00	1,124.19	45.77	51,451.25
1994	277,544.59	55.00	5,046.26	46.72	235,783.14
1995	36,997.39	55.00	672.68	47.68	32,076.61
1996	5,975.79	55.00	108.65	48.65	5,285.86
1997	9,409.49	55.00	171.08	49.62	8,488.87
2000	174,740.57	55.00	3,177.10	52.54	166,936.77
2001	26,215.86	55.00	476.65	53.52	25,512.57
2002	411,264.45	55.00	7,477.53	54.51	407,582.80
<b>Total</b>	<b>2,907,082.83</b>	<b>55.00</b>	<b>52,856.03</b>	<b>38.16</b>	<b>2,017,022.82</b>

*Composite Average Remaining Life ... 38.16 Years*

***Louisville Gas and Electric - Electric Division  
All Divisions***

***353.10 STATION EQ.-NON SYS. CONTROL/COM***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 50*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	91,890.14	50.00	1,837.80	3.97	7,304.15
1935	1,010.72	50.00	20.21	4.23	85.54
1936	23,379.24	50.00	467.58	4.49	2,099.29
1937	300.46	50.00	6.01	4.75	28.54
1938	31,095.33	50.00	621.91	5.01	3,118.28
1939	121,947.98	50.00	2,438.96	5.28	12,884.90
1940	27,235.29	50.00	544.71	5.56	3,027.63
1941	5,270.76	50.00	105.42	5.84	615.80
1942	207,024.39	50.00	4,140.49	6.13	25,399.98
1943	994.33	50.00	19.89	6.44	128.04
1944	137,142.94	50.00	2,742.86	6.75	18,527.67
1945	1,379.15	50.00	27.58	7.08	195.42
1946	10,229.57	50.00	204.59	7.43	1,520.09
1947	165.67	50.00	3.31	7.79	25.81
1948	84,454.87	50.00	1,589.10	8.17	13,796.95
1949	897,170.70	50.00	17,943.41	8.56	153,653.74
1950	1,141,021.58	50.00	22,820.42	8.98	204,843.10
1951	387,618.51	50.00	7,752.37	9.41	72,933.42
1952	160,858.55	50.00	3,217.17	9.86	31,715.88
1953	235,901.33	50.00	4,718.02	10.33	48,726.78
1954	720,274.47	50.00	14,405.48	10.82	155,815.15
1955	1,356,156.47	50.00	27,123.12	11.32	307,143.18
1956	921,743.88	50.00	18,434.87	11.85	218,464.49
1957	817,743.69	50.00	16,354.87	12.40	202,732.51
1958	1,031,542.41	50.00	20,630.84	12.96	267,363.58
1959	840,909.47	50.00	16,818.18	13.54	227,733.03
1960	985,171.00	50.00	19,703.41	14.14	278,601.87



***Louisville Gas and Electric - Electric Division  
All Divisions***

***353.10 STATION EQ.-NON SYS. CONTROL/COM***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 50*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1961	790,645.02	50.00	15,812.89	14.76	233,328.38
1962	104,594.95	50.00	2,091.90	15.39	32,189.55
1963	444,466.85	50.00	8,889.33	16.04	142,546.15
1964	816,003.47	50.00	16,320.06	16.70	272,524.67
1965	742,677.27	50.00	14,853.54	17.38	258,102.34
1966	921,095.86	50.00	18,421.91	18.07	332,852.50
1967	1,166,462.67	50.00	23,329.24	18.77	437,975.13
1968	748,421.67	50.00	14,968.43	19.49	291,765.60
1969	456,250.46	50.00	9,125.01	20.22	184,535.80
1970	2,078,029.07	50.00	41,560.56	20.97	871,371.52
1971	963,022.30	50.00	19,260.44	21.72	418,362.50
1972	457,986.67	50.00	9,159.73	22.49	205,982.61
1973	5,823,184.34	50.00	116,463.64	23.27	2,709,588.63
1974	1,985,682.72	50.00	39,713.64	24.05	955,276.27
1975	4,029,006.04	50.00	80,580.09	24.85	2,002,683.95
1976	655,546.80	50.00	13,110.93	25.66	336,465.32
1977	2,516,634.22	50.00	50,332.66	26.48	1,332,948.09
1978	3,305,559.34	50.00	66,111.16	27.31	1,805,662.93
1979	1,277,188.61	50.00	25,543.76	28.15	719,108.83
1980	11,569,293.93	50.00	231,385.78	29.00	6,710,432.45
1981	2,291,080.89	50.00	45,821.60	29.86	1,368,204.16
1982	2,997,311.35	50.00	59,946.20	30.73	1,841,951.40
1983	3,185,118.07	50.00	63,702.34	31.60	2,013,179.31
1984	4,572,020.92	50.00	91,440.38	32.49	2,970,680.18
1985	318,174.89	50.00	6,363.50	33.38	212,417.20
1986	798,517.72	50.00	15,970.35	34.28	547,487.82
1987	1,127,387.70	50.00	22,547.74	35.19	793,457.74

**Louisville Gas and Electric - Electric Division**  
**All Divisions**

**353.10 STATION EQ.-NON SYS. CONTROL/COM**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 50*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	939,796.96	50.00	18,795.93	36.11	678,646.95
1989	2,862,539.50	50.00	57,250.77	37.03	2,119,938.93
1990	55,787.10	50.00	1,115.74	37.96	42,352.02
1991	13,600,021.51	50.00	272,000.32	38.89	10,579,337.14
1992	916,512.89	50.00	18,330.25	39.84	730,213.03
1993	187,510.42	50.00	3,750.21	40.78	152,948.59
1994	7,676,190.27	50.00	153,523.74	41.74	6,407,597.60
1995	660,915.21	50.00	13,218.30	42.69	564,349.56
1996	3,940,301.71	50.00	78,806.00	43.66	3,440,421.76
1997	5,540,861.08	50.00	110,817.18	44.62	4,945,032.92
1998	1,466,188.63	50.00	29,323.76	45.59	1,336,979.38
1999	129,304.03	50.00	2,586.08	46.57	120,427.66
2000	7,871,049.58	50.00	157,420.93	47.54	7,484,552.04
2001	1,936,686.88	50.00	38,733.72	48.52	1,879,551.84
2002	2,427,174.29	50.00	48,543.47	49.51	2,403,276.45
<b>Total</b>	<b>116,591,836.76</b>	<b>50.00</b>	<b>2,331,835.79</b>	<b>32.23</b>	<b>75,145,191.74</b>

*Composite Average Remaining Life ... 32.23 Years*

***Louisville Gas and Electric - Electric Division******All Divisions******354.00 TOWERS AND FIXTURES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 55**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	12,157.29	55.00	221.04	3.56	787.60
1940	3,138.54	55.00	57.06	5.24	299.26
1949	741,942.51	55.00	13,489.80	8.78	118,500.07
1950	159,712.13	55.00	2,903.84	9.31	27,031.49
1952	19,469.79	55.00	353.99	10.44	3,696.77
1953	22,725.07	55.00	413.18	11.05	4,566.81
1954	116,980.76	55.00	2,126.91	11.69	24,853.51
1955	9,873.53	55.00	179.52	12.34	2,214.69
1956	706,162.65	55.00	12,839.26	13.00	166,927.28
1957	307,424.27	55.00	5,589.51	13.68	76,484.81
1958	112,059.19	55.00	2,037.43	14.38	29,293.57
1959	14,843.57	55.00	269.88	15.08	4,070.87
1960	156,671.18	55.00	2,848.55	15.80	45,015.14
1961	552,147.32	55.00	10,039.00	16.53	165,992.59
1962	202,183.83	55.00	3,676.05	17.28	63,514.34
1963	1,180,955.24	55.00	21,471.82	18.04	387,309.08
1964	68,454.73	55.00	1,244.63	18.81	23,413.52
1965	25,373.02	55.00	461.33	19.60	9,041.46
1966	119,017.35	55.00	2,163.94	20.40	44,143.15
1967	66,486.53	55.00	1,208.84	21.21	25,640.29
1968	15,219.67	55.00	276.72	22.04	6,098.52
1969	99,849.45	55.00	1,815.44	22.88	41,535.47
1970	266,484.11	55.00	4,845.14	23.73	114,983.39
1972	2,564,694.03	55.00	46,630.59	25.47	1,187,759.76
1975	135,893.30	55.00	2,470.78	28.16	69,580.51
1978	152,169.32	55.00	2,766.70	30.93	85,584.15
1979	1,567,922.14	55.00	28,507.55	31.87	908,655.67

**Louisville Gas and Electric - Electric Division****All Divisions****354.00 TOWERS AND FIXTURES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 55**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1980	8,212,089.46	55.00	149,310.04	32.82	4,900,574.24
1981	186,384.48	55.00	3,388.79	33.77	114,455.99
1982	391,395.21	55.00	7,116.24	34.73	247,174.51
1983	160,012.61	55.00	2,909.31	35.70	103,856.27
1984	889,051.33	55.00	16,164.50	36.67	592,689.37
1985	359.72	55.00	6.54	37.64	246.17
1986	27,770.52	55.00	504.92	38.62	19,497.94
1993	13.57	55.00	0.25	45.53	11.23
1994	4,157,256.48	55.00	75,586.14	46.52	3,516,342.25
1997	286,138.69	55.00	5,202.50	49.51	257,571.02
2001	24,581.81	55.00	446.94	53.50	23,912.02
2002	144,643.18	55.00	2,629.86	54.50	143,329.31
<b>Total</b>	<b>23,879,707.58</b>	<b>55.00</b>	<b>434,174.52</b>	<b>31.22</b>	<b>13,556,654.11</b>

**Composite Average Remaining Life ... 31.22 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******355.00 POLES AND FIXTURES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 40**Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	98.94	40.00	2.47	1.55	3.82
1935	454.46	40.00	11.36	1.82	20.70
1939	1,453.34	40.00	36.33	2.84	103.08
1940	32.99	40.00	0.82	3.06	2.52
1941	3,917.46	40.00	97.94	3.28	321.17
1946	37.68	40.00	0.94	4.38	4.12
1947	55.05	40.00	1.38	4.61	6.35
1949	124.15	40.00	3.10	5.09	15.79
1951	83.81	40.00	2.10	5.59	11.71
1955	1,627.15	40.00	40.68	6.71	273.10
1956	7,300.19	40.00	182.50	7.03	1,282.91
1957	128,921.88	40.00	3,223.04	7.36	23,735.30
1958	3,146.98	40.00	78.67	7.72	607.13
1959	24,147.00	40.00	603.67	8.09	4,883.65
1960	112.99	40.00	2.82	8.48	23.96
1961	102,885.03	40.00	2,572.12	8.90	22,887.38
1963	6,719.86	40.00	168.00	9.79	1,645.26
1964	33,279.82	40.00	831.99	10.27	8,548.44
1965	33.13	40.00	0.83	10.78	8.93
1966	23,607.92	40.00	590.20	11.30	6,669.32
1967	81,317.28	40.00	2,032.93	11.84	24,076.59
1968	14,780.84	40.00	369.52	12.41	4,585.19
1969	107,663.67	40.00	2,691.58	12.99	34,966.79
1970	67,400.33	40.00	1,685.00	13.59	22,906.69
1971	142,387.14	40.00	3,559.67	14.21	50,596.10
1972	77,754.93	40.00	1,943.87	14.85	28,870.42
1973	32,218.09	40.00	805.45	15.50	12,488.44

**Louisville Gas and Electric - Electric Division****All Divisions****355.00 POLES AND FIXTURES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 40**Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1974	94,660.73	40.00	2,366.51	16.18	38,279.17
1975	256,467.64	40.00	6,411.67	16.86	108,094.86
1976	184,608.66	40.00	4,615.20	17.56	81,038.33
1977	196,191.75	40.00	4,904.78	18.27	89,616.02
1978	82,212.09	40.00	2,055.30	19.00	39,047.35
1979	299,582.84	40.00	7,489.55	19.74	147,821.73
1980	2,338,930.65	40.00	58,473.07	20.49	1,198,105.05
1981	1,885,183.74	40.00	47,129.44	21.25	1,001,660.47
1982	431,669.92	40.00	10,791.71	22.03	237,744.04
1983	2,759,096.53	40.00	68,977.18	22.82	1,573,870.79
1984	149,191.87	40.00	3,729.78	23.62	88,085.79
1985	60,752.48	40.00	1,518.81	24.43	37,098.50
1986	491,312.18	40.00	12,282.76	25.25	310,104.73
1987	407,224.53	40.00	10,180.58	26.08	265,481.93
1988	950,770.96	40.00	23,769.19	26.92	639,831.72
1989	581,291.71	40.00	14,532.24	27.77	403,535.14
1990	1,082,722.04	40.00	27,067.96	28.63	774,909.34
1991	471,965.78	40.00	11,799.10	29.50	348,028.71
1992	1,293,752.54	40.00	32,343.70	30.37	982,393.81
1993	1,223,556.65	40.00	30,588.81	31.26	956,150.67
1994	3,167,509.79	40.00	79,187.48	32.15	2,545,987.88
1995	2,046,489.59	40.00	51,162.07	33.05	1,690,966.73
1996	247,140.66	40.00	6,178.50	33.96	209,813.81
1997	682,358.33	40.00	17,058.90	34.87	594,880.69
1998	582,139.67	40.00	14,553.44	35.79	520,904.20
1999	379,441.87	40.00	9,486.01	36.72	348,308.39
2000	883,674.23	40.00	22,091.78	37.65	831,751.09

***Louisville Gas and Electric - Electric Division******All Divisions******355.00 POLES AND FIXTURES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 40**Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2001	2,282,316.24	40.00	57,057.71	38.59	2,201,635.80
2002	24,590.14	40.00	614.75	39.53	24,299.77
<b>Total</b>	<b>26,398,367.92</b>	<b>40.00</b>	<b>659,956.98</b>	<b>28.09</b>	<b>18,538,991.36</b>

***Composite Average Remaining Life ... 28.09 Years***

***Louisville Gas and Electric - Electric Division  
All Divisions***

**356.00 OVERHEAD CONDUCTORS AND DEVICES**

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 47*

*Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	304.47	47.00	6.48	7.25	46.96
1935	31,813.33	47.00	676.87	7.54	5,104.82
1939	4,574.30	47.00	97.32	8.76	852.37
1940	1,499.91	47.00	31.91	9.08	289.67
1941	11,096.45	47.00	236.09	9.40	2,219.75
1942	119.37	47.00	2.54	9.73	24.72
1943	129.25	47.00	2.75	10.07	27.70
1945	7.37	47.00	0.16	10.78	1.69
1947	12.69	47.00	0.27	11.51	3.11
1948	9,743.09	47.00	207.30	11.90	2,466.49
1949	753,735.00	47.00	16,036.70	12.29	197,123.04
1950	5,622.07	47.00	119.62	12.70	1,518.64
1951	1,255.81	47.00	26.72	13.11	350.29
1952	1,042.31	47.00	22.18	13.54	300.18
1953	33,716.15	47.00	717.36	13.97	10,022.88
1954	43,795.29	47.00	931.80	14.42	13,435.79
1955	3,355.94	47.00	71.40	14.88	1,062.27
1956	266,605.66	47.00	5,672.38	15.35	87,052.37
1957	267,773.01	47.00	5,697.22	15.83	90,170.97
1958	41,258.25	47.00	877.82	16.32	14,325.02
1959	37,487.60	47.00	797.60	16.82	13,416.81
1960	9,533.89	47.00	202.85	17.34	3,516.69
1961	212,528.19	47.00	4,521.82	17.86	80,767.74
1962	453,698.73	47.00	9,653.03	18.40	177,593.47
1963	16,319.46	47.00	347.22	18.94	6,577.81
1964	119,947.95	47.00	2,552.05	19.50	49,768.93
1965	1,889.74	47.00	40.21	20.07	806.92



***Louisville Gas and Electric - Electric Division  
All Divisions***

***356.00 OVERHEAD CONDUCTORS AND DEVICES***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 47*

*Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	154,189.91	47.00	3,280.59	20.65	67,735.12
1967	125,006.00	47.00	2,659.67	21.24	56,478.91
1968	4,965.74	47.00	105.65	21.84	2,306.94
1969	175,292.75	47.00	3,729.58	22.44	83,703.86
1970	250,072.24	47.00	5,320.61	23.06	122,697.86
1971	90,101.03	47.00	1,917.02	23.69	45,409.91
1972	438,061.11	47.00	9,320.32	24.32	226,706.14
1973	60,113.82	47.00	1,279.00	24.97	31,935.10
1974	85,451.85	47.00	1,818.10	25.62	46,584.12
1975	307,416.86	47.00	6,540.70	26.28	171,918.71
1976	400,409.28	47.00	8,519.23	26.96	229,647.56
1977	299,370.31	47.00	6,369.50	27.63	176,019.89
1978	79,869.17	47.00	1,699.32	28.32	48,126.44
1979	1,079,868.75	47.00	22,975.62	29.01	666,628.11
1980	2,138,631.54	47.00	45,502.19	29.72	1,352,115.30
1981	2,256,612.24	47.00	48,012.38	30.42	1,460,687.95
1982	2,905,167.81	47.00	61,811.25	31.14	1,924,655.62
1983	2,447,034.34	47.00	52,063.86	31.86	1,658,739.04
1984	173,484.95	47.00	3,691.12	32.59	120,282.79
1985	31,829.43	47.00	677.21	33.32	22,565.01
1986	205,858.39	47.00	4,379.91	34.06	149,177.46
1987	112,703.12	47.00	2,397.91	34.80	83,457.08
1988	824,507.29	47.00	17,542.47	35.55	623,707.79
1989	252,996.49	47.00	5,382.83	36.31	195,447.30
1990	2,576,422.41	47.00	54,816.76	37.07	2,032,042.68
1991	348,166.20	47.00	7,407.69	37.84	280,278.42
1992	485,883.98	47.00	10,337.82	38.61	399,110.26

**Louisville Gas and Electric - Electric Division****All Divisions****356.00 OVERHEAD CONDUCTORS AND DEVICES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 47**Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	493,997.25	47.00	10,510.44	39.38	413,927.67
1994	2,915,853.86	47.00	62,038.61	40.16	2,491,672.43
1995	888,583.75	47.00	18,905.78	40.95	774,172.26
1996	82,938.28	47.00	1,764.62	41.74	73,654.66
1997	481,319.76	47.00	10,240.71	42.54	435,591.67
1998	32,857.69	47.00	699.09	43.34	30,295.70
1999	40,455.66	47.00	860.75	44.14	37,995.38
2000	793,972.51	47.00	16,892.81	44.95	759,380.59
2001	1,364,312.48	47.00	29,027.54	45.77	1,328,542.49
2002	5,639,668.96	47.00	119,991.35	46.59	5,590,236.81
<b>Total</b>	<b>33,372,312.49</b>	<b>47.00</b>	<b>710,039.67</b>	<b>35.17</b>	<b>24,972,482.11</b>

**Composite Average Remaining Life ... 35.17 Years**

***Louisville Gas and Electric - Electric Division  
All Divisions***

**357.00 UNDERGROUND CONDUIT**

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 50*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1967	882.26	50.00	17.65	18.77	331.26
1969	76,149.51	50.00	1,522.99	20.22	30,799.55
1972	9,742.85	50.00	194.86	22.49	4,381.91
1975	39,756.47	50.00	795.13	24.85	19,761.61
1976	11,462.22	50.00	229.24	25.66	5,883.09
1977	2,812.60	50.00	56.25	26.48	1,489.71
1979	438.44	50.00	8.77	28.15	246.86
1980	6,420.13	50.00	128.40	29.00	3,723.81
1981	25,423.46	50.00	508.47	29.86	15,182.56
1994	14,948.90	50.00	298.98	41.74	12,478.40
1995	9,089.42	50.00	181.79	42.69	7,761.37
1998	1,153,884.84	50.00	23,077.69	45.59	1,052,197.65
2001	517,307.47	50.00	10,346.15	48.52	502,046.16
<b>Total</b>	<b>1,868,318.57</b>	<b>50.00</b>	<b>37,366.36</b>	<b>44.33</b>	<b>1,656,283.95</b>

***Composite Average Remaining Life ... 44.33 Years***

***Louisville Gas and Electric - Electric Division  
All Divisions***

***358.00 UNDERGROUND CONDUCTORS & DEVICES***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 25*

*Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1967	28,521.95	25.00	1,140.84	4.14	4,724.51
1969	155,403.40	25.00	6,215.94	4.76	29,559.20
1972	60,518.63	25.00	2,420.67	5.77	13,966.31
1975	139,896.03	25.00	5,595.66	6.93	38,802.44
1976	61,186.80	25.00	2,447.39	7.36	18,017.13
1977	42,365.38	25.00	1,694.56	7.81	13,234.25
1979	61,044.92	25.00	2,441.72	8.77	21,411.53
1980	31,056.91	25.00	1,242.24	9.28	11,528.11
1994	133,924.75	25.00	5,356.82	18.32	98,154.17
1995	89,983.40	25.00	3,599.22	19.07	68,648.23
1998	3,893,974.83	25.00	155,753.99	21.38	3,330,131.16
2000	89,465.84	25.00	3,578.52	22.97	82,185.80
2001	525,152.69	25.00	21,005.43	23.77	499,367.75
<b>Total</b>	<b>5,312,495.53</b>	<b>25.00</b>	<b>212,493.00</b>	<b>19.91</b>	<b>4,229,730.60</b>

***Composite Average Remaining Life ... 19.91 Years***

***Louisville Gas and Electric - Electric Division******All Divisions******361.00 STRUCTURES AND IMPROVEMENTS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 55**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	171,167.76	55.00	3,112.13	3.56	11,088.99
1935	16,079.10	55.00	292.35	3.82	1,117.71
1937	36.62	55.00	0.67	4.36	2.91
1939	411.92	55.00	7.49	4.94	36.99
1940	4,941.42	55.00	89.84	5.24	471.16
1941	43.52	55.00	0.79	5.56	4.40
1946	60.53	55.00	1.10	7.39	8.13
1947	191.43	55.00	3.48	7.82	27.23
1948	17,930.78	55.00	326.01	8.29	2,702.52
1954	8,557.28	55.00	155.59	11.69	1,818.06
1955	18,919.48	55.00	343.99	12.34	4,243.75
1956	2,377.57	55.00	43.23	13.00	562.03
1957	8,536.55	55.00	155.21	13.68	2,123.83
1958	46,522.10	55.00	845.85	14.38	12,161.41
1959	4,626.93	55.00	84.13	15.08	1,268.94
1960	32,627.28	55.00	593.22	15.80	9,374.55
1961	33,889.42	55.00	616.17	16.53	10,188.21
1962	3,173.54	55.00	57.70	17.28	996.94
1963	968,469.51	55.00	17,608.46	18.04	317,621.72
1964	9,066.22	55.00	164.84	18.81	3,100.91
1965	85,469.22	55.00	1,553.98	19.60	30,456.21
1966	2,874.71	55.00	52.27	20.40	1,066.22
1967	2,847.32	55.00	51.77	21.21	1,098.06
1968	2,021.43	55.00	36.75	22.04	809.99
1969	171,883.11	55.00	3,125.13	22.88	71,500.10
1970	211,027.16	55.00	3,836.84	23.73	91,054.66
1971	124,499.30	55.00	2,263.61	24.60	55,675.92

***Louisville Gas and Electric - Electric Division  
All Divisions***

***361.00 STRUCTURES AND IMPROVEMENTS***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 55*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	29,506.73	55.00	536.48	25.47	13,665.14
1973	71,919.01	55.00	1,307.61	26.36	34,464.27
1974	146,268.01	55.00	2,659.41	27.25	72,480.05
1975	24,822.99	55.00	451.33	28.16	12,709.94
1976	33,244.72	55.00	604.45	29.08	17,575.87
1977	32,604.43	55.00	592.81	30.00	17,785.52
1978	160,167.14	55.00	2,912.12	30.93	90,082.34
1979	92,087.20	55.00	1,674.31	31.87	53,367.16
1980	955,849.54	55.00	17,379.00	32.82	570,404.36
1981	300,939.17	55.00	5,471.60	33.77	184,802.35
1982	23,276.02	55.00	423.20	34.73	14,699.31
1983	77,633.99	55.00	1,411.52	35.70	50,388.38
1984	945.85	55.00	17.20	36.67	630.55
1985	26,510.53	55.00	482.01	37.64	18,142.43
1986	181,471.40	55.00	3,299.46	38.62	127,412.78
1987	131,072.21	55.00	2,383.12	39.60	94,362.77
1988	165,640.59	55.00	3,011.63	40.58	122,210.04
1989	48,373.49	55.00	879.51	41.56	36,556.58
1991	27,538.60	55.00	500.70	43.54	21,801.64
1992	24,545.47	55.00	446.28	44.53	19,874.55
1993	326,119.95	55.00	5,929.43	45.53	269,948.02
1994	409,086.33	55.00	7,437.90	46.52	346,018.48
1995	188,278.28	55.00	3,423.23	47.52	162,658.31
1996	158,852.78	55.00	2,888.22	48.51	140,113.97
1997	9,637.88	55.00	175.23	49.51	8,675.65
1998	55,413.37	55.00	1,007.51	50.51	50,885.95
2000	277,492.02	55.00	5,045.29	52.50	264,892.10

**Louisville Gas and Electric - Electric Division****All Divisions****361.00 STRUCTURES AND IMPROVEMENTS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 55**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2001	41,592.46	55.00	756.22	53.50	40,459.17
<b>Total</b>	<b>5,969,141.37</b>	<b>55.00</b>	<b>108,529.35</b>	<b>32.14</b>	<b>3,487,649.21</b>

**Composite Average Remaining Life ... 32.14 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******362.00 STATION EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 48**Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	436,396.95	48.00	9,091.57	5.76	52,346.28
1936	136.29	48.00	2.84	6.35	18.04
1938	783.46	48.00	16.32	6.96	113.60
1939	50.13	48.00	1.04	7.27	7.60
1940	48,748.85	48.00	1,015.60	7.59	7,710.53
1941	12,785.81	48.00	266.37	7.92	2,109.16
1943	650.66	48.00	13.56	8.59	116.49
1944	13,227.73	48.00	275.58	8.94	2,464.93
1947	63,125.04	48.00	1,315.10	10.06	13,224.82
1948	222,110.89	48.00	4,627.29	10.45	48,345.18
1949	41,358.68	48.00	861.64	10.85	9,349.53
1950	48,749.50	48.00	1,015.61	11.27	11,441.53
1951	72,594.54	48.00	1,512.38	11.69	17,683.11
1952	3,015.44	48.00	62.82	12.13	762.08
1953	1,795.65	48.00	37.41	12.58	470.67
1954	605,690.52	48.00	12,618.51	13.04	164,603.54
1955	52,570.96	48.00	1,095.22	13.52	14,807.45
1956	642,451.34	48.00	13,384.35	14.01	187,485.70
1957	490,060.61	48.00	10,209.56	14.51	148,120.78
1958	913,656.51	48.00	19,034.44	15.02	285,910.12
1959	646,565.12	48.00	13,470.06	15.55	209,400.68
1960	662,435.82	48.00	13,800.70	16.08	221,955.11
1961	999,118.35	48.00	20,814.89	16.63	346,238.00
1962	305,308.59	48.00	6,360.57	17.20	109,375.63
1963	1,110,126.38	48.00	23,127.55	17.77	410,965.78
1964	892,267.98	48.00	18,588.85	18.35	341,197.73
1965	303,714.61	48.00	6,327.36	18.95	119,916.36



***Louisville Gas and Electric - Electric Division******All Divisions******362.00 STATION EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 48**Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	75,389.71	48.00	1,570.61	19.56	30,722.02
1967	154,964.63	48.00	3,228.42	20.18	65,150.43
1968	601,890.32	48.00	12,539.34	20.81	260,957.90
1969	312,769.91	48.00	6,516.02	21.45	139,787.29
1970	1,160,729.51	48.00	24,181.78	22.11	534,545.57
1971	1,474,645.02	48.00	30,721.66	22.77	699,477.66
1972	1,021,738.89	48.00	21,286.15	23.44	498,978.15
1973	1,728,165.24	48.00	36,003.31	24.13	868,636.91
1974	597,016.85	48.00	12,437.81	24.82	308,706.04
1975	1,003,945.11	48.00	20,915.45	25.52	533,826.24
1976	1,290,773.04	48.00	26,891.01	26.24	705,502.94
1977	793,148.86	48.00	16,523.87	26.96	445,443.04
1978	2,077,341.67	48.00	43,277.79	27.69	1,198,300.19
1979	1,166,613.18	48.00	24,304.35	28.43	690,937.31
1980	3,091,864.75	48.00	64,413.61	29.18	1,879,414.57
1981	6,023,959.72	48.00	125,498.70	29.93	3,756,757.64
1982	807,394.18	48.00	16,820.65	30.70	516,400.79
1983	1,037,413.01	48.00	21,612.69	31.47	680,247.43
1984	979,922.54	48.00	20,414.98	32.26	658,517.41
1985	249,734.21	48.00	5,202.78	33.05	171,941.83
1986	2,209,001.53	48.00	46,020.70	33.85	1,557,620.56
1987	2,388,834.09	48.00	49,767.19	34.65	1,724,518.15
1988	534,370.83	48.00	11,132.68	35.46	394,818.22
1989	1,958,145.03	48.00	40,794.54	36.29	1,480,236.51
1990	248,017.95	48.00	5,167.02	37.11	191,762.15
1991	1,263,913.04	48.00	26,331.42	37.95	999,205.34
1992	3,125,659.61	48.00	65,117.67	38.79	2,525,826.89

***Louisville Gas and Electric - Electric Division******All Divisions******362.00 STATION EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 48**Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	3,736,682.23	48.00	77,847.26	39.64	3,085,613.61
1994	5,509,860.42	48.00	114,788.33	40.49	4,647,943.89
1995	3,811,072.38	48.00	79,397.05	41.35	3,283,264.88
1996	7,832,817.16	48.00	163,183.09	42.22	6,889,555.94
1997	2,021,283.44	48.00	42,109.92	43.09	1,814,693.25
1998	531,265.54	48.00	11,067.99	43.97	486,699.77
1999	106,125.93	48.00	2,210.95	44.86	99,180.57
2000	4,412,764.98	48.00	91,932.26	45.75	4,205,867.93
2001	2,863,468.55	48.00	59,655.37	46.65	2,782,678.93
2002	295,850.61	48.00	6,163.53	47.55	293,060.30
<b>Total</b>	<b>77,088,050.08</b>	<b>48.00</b>	<b>1,605,995.10</b>	<b>33.52</b>	<b>53,832,938.62</b>

***Composite Average Remaining Life ... 33.52 Years***

***Louisville Gas and Electric - Electric Division***  
***All Divisions***

***364.00 POLES, TOWER AND FIXTURES***

***Original Cost Of Utility Plant In Service***  
***And Development Of Composite Remaining Life as of December 31, 2002***  
***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 45*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	11,656.76	45.00	259.04	1.84	476.20
1935	887.10	45.00	19.71	2.09	41.21
1942	17,613.70	45.00	391.42	3.87	1,515.41
1947	139,579.73	45.00	3,101.77	5.21	16,173.09
1953	860,518.30	45.00	19,122.62	7.18	137,305.62
1957	3,327,762.29	45.00	73,950.23	8.85	654,469.67
1963	1,098,037.49	45.00	24,400.82	11.98	292,343.73
1965	638,146.53	45.00	14,181.03	13.19	187,011.54
1966	609,197.86	45.00	13,537.72	13.82	187,056.33
1967	720,053.90	45.00	16,001.19	14.46	231,453.04
1968	796,185.68	45.00	17,693.00	15.13	267,672.96
1969	867,731.05	45.00	19,282.90	15.81	304,887.51
1970	873,805.34	45.00	19,417.89	16.51	320,539.32
1971	1,026,748.74	45.00	22,816.63	17.22	392,861.61
1972	1,040,280.78	45.00	23,117.34	17.94	414,796.85
1973	774,523.35	45.00	17,211.62	18.68	321,540.40
1974	1,216,704.07	45.00	27,037.85	19.44	525,501.73
1975	1,435,637.02	45.00	31,903.03	20.20	644,464.98
1976	1,675,194.81	45.00	37,226.53	20.98	780,938.19
1977	1,585,696.83	45.00	35,237.69	21.77	767,026.37
1978	2,053,097.54	45.00	45,624.36	22.57	1,029,740.83
1979	2,247,014.39	45.00	49,933.62	23.38	1,167,590.68
1980	2,588,806.16	45.00	57,528.99	24.21	1,392,593.33
1981	2,514,631.81	45.00	55,880.67	25.04	1,399,340.84
1982	2,555,731.69	45.00	56,794.00	25.89	1,470,223.20
1983	3,203,597.41	45.00	71,191.01	26.74	1,903,966.94
1984	2,400,972.34	45.00	53,354.91	27.61	1,473,164.33

**Louisville Gas and Electric - Electric Division**  
**All Divisions**

**364.00 POLES, TOWER AND FIXTURES**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 45

Survivor Curve: R3

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1985	2,644,400.57	45.00	58,764.42	28.49	1,673,994.45
1986	2,920,763.52	45.00	64,905.82	29.37	1,906,399.27
1987	2,602,024.52	45.00	57,822.73	30.27	1,750,142.35
1988	3,197,120.23	45.00	71,047.08	31.17	2,214,593.11
1989	3,301,760.81	45.00	73,372.42	32.08	2,353,969.53
1990	3,216,464.57	45.00	71,476.95	33.00	2,358,888.46
1991	3,086,020.07	45.00	68,578.18	33.93	2,326,803.07
1992	2,922,470.11	45.00	64,943.74	34.86	2,264,234.66
1993	3,369,074.76	45.00	74,868.28	35.81	2,680,712.29
1994	3,372,847.43	45.00	74,952.12	36.75	2,754,721.35
1995	3,268,084.35	45.00	72,624.05	37.71	2,738,380.24
1996	3,457,018.48	45.00	76,822.59	38.67	2,970,379.53
1997	4,049,161.69	45.00	89,981.32	39.63	3,565,879.46
1998	2,957,439.06	45.00	65,720.83	40.60	2,668,086.13
1999	2,115,440.18	45.00	47,009.75	41.57	1,954,173.61
2000	2,198,091.01	45.00	48,846.44	42.55	2,078,197.48
2001	3,996,682.13	45.00	88,815.11	43.53	3,865,708.65
2002	3,410,497.80	45.00	75,788.80	44.51	3,373,191.95
<b>Total</b>	<b>92,365,173.96</b>	<b>45.00</b>	<b>2,052,558.23</b>	<b>30.10</b>	<b>61,783,151.51</b>

**Composite Average Remaining Life ... 30.10 Years**

***Louisville Gas and Electric - Electric Division  
All Divisions***

***365.00 OVERHEAD CONDUCTORS & DEVICES***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 35*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	247,175.94	0.00	0.00	0.00	0.00
1935	242,281.56	0.00	0.00	0.00	0.00
1942	147,587.81	35.00	4,216.78	1.21	5,123.25
1947	1,121,907.91	35.00	32,054.39	2.51	80,341.28
1953	1,754,474.27	35.00	50,127.64	3.82	191,507.20
1957	2,452,441.00	35.00	70,069.47	4.78	334,925.96
1963	952,195.75	35.00	27,205.49	6.55	178,298.49
1965	629,906.73	35.00	17,997.27	7.30	131,371.54
1966	446,447.98	35.00	12,755.61	7.71	98,324.29
1967	633,370.93	35.00	18,096.24	8.14	147,337.10
1968	580,742.44	35.00	16,592.58	8.60	142,685.19
1969	843,104.25	35.00	24,088.60	9.08	218,799.43
1970	813,936.21	35.00	23,255.23	9.59	223,053.40
1971	1,023,339.08	35.00	29,238.15	10.12	296,007.54
1972	968,786.31	35.00	27,679.50	10.68	295,611.20
1973	468,914.92	35.00	13,397.52	11.26	150,828.83
1974	1,072,643.82	35.00	30,646.85	11.86	363,398.26
1975	1,786,419.56	35.00	51,040.36	12.48	636,796.61
1976	2,315,668.58	35.00	66,161.71	13.12	867,811.80
1977	2,589,769.76	35.00	73,993.14	13.78	1,019,270.13
1978	3,484,101.73	35.00	99,545.38	14.45	1,438,576.89
1979	3,586,501.79	35.00	102,471.09	15.14	1,551,875.52
1980	3,423,524.59	35.00	97,814.61	15.85	1,550,716.92
1981	3,057,805.47	35.00	87,365.54	16.58	1,448,359.72
1982	3,278,401.07	35.00	93,668.24	17.32	1,621,997.92
1983	3,312,038.70	35.00	94,629.31	18.07	1,710,004.67
1984	2,794,328.63	35.00	79,837.66	18.84	1,504,021.95

**Louisville Gas and Electric - Electric Division**  
**All Divisions**

**365.00 OVERHEAD CONDUCTORS & DEVICES**

**Original Cost Of Utility Plant In Service**

**And Development Of Composite Remaining Life as of December 31, 2002**

**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 35*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	2,503,322.56	35.00	71,523.23	19.62	1,403,272.55
1986	3,627,340.77	35.00	103,637.91	20.41	2,115,672.88
1987	2,914,065.00	35.00	83,258.68	21.22	1,766,823.85
1988	3,868,438.27	35.00	110,526.38	22.04	2,435,984.93
1989	4,007,271.58	35.00	114,493.04	22.87	2,618,420.48
1990	4,681,151.79	35.00	133,746.68	23.71	3,171,404.36
1991	4,307,145.49	35.00	123,060.83	24.57	3,023,008.98
1992	4,316,797.50	35.00	123,336.60	25.43	3,136,283.81
1993	3,885,465.33	35.00	111,012.87	26.30	2,919,864.71
1994	3,250,160.57	35.00	92,861.38	27.18	2,524,420.86
1995	7,547,507.95	35.00	215,542.26	28.08	6,054,488.98
1996	3,786,278.17	35.00	108,178.96	28.98	3,134,607.28
1997	5,265,689.86	35.00	150,447.71	29.88	4,496,045.73
1998	3,185,250.39	35.00	91,006.81	30.80	2,803,024.83
1999	8,706,316.63	35.00	248,750.95	31.72	7,891,085.28
2000	9,974,998.73	35.00	284,998.87	32.65	9,305,775.43
2001	11,244,871.66	35.00	321,280.82	33.59	10,790,901.55
2002	10,626,516.98	35.00	303,613.61	34.53	10,483,136.33
<b>Total</b>	<b>141,726,406.02</b>	<b>33.44</b>	<b>4,035,325.94</b>	<b>23.86</b>	<b>96,281,267.90</b>

**Composite Average Remaining Life ... 23.86 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******366.00 UNDERGROUND CONDUIT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 75**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	1,397,670.76	75.00	18,635.61	18.45	343,890.94
1935	55,380.70	75.00	738.41	19.01	14,037.27
1937	448.78	75.00	5.98	20.16	120.65
1938	18,489.21	75.00	246.52	20.75	5,116.54
1939	3,197.84	75.00	42.64	21.36	910.65
1940	23,898.93	75.00	318.65	21.98	7,002.86
1941	560.39	75.00	7.47	22.60	168.88
1942	10,611.87	75.00	141.49	23.24	3,288.00
1947	90,904.49	75.00	1,212.06	26.58	32,215.97
1948	1,874.20	75.00	24.99	27.27	681.57
1949	52,252.97	75.00	696.71	27.98	19,495.44
1950	6,389.01	75.00	85.19	28.70	2,444.49
1951	72,713.33	75.00	969.51	29.42	28,519.92
1952	19,273.83	75.00	256.98	30.15	7,748.15
1953	77,359.33	75.00	1,031.46	30.89	31,860.43
1954	5,842.48	75.00	77.90	31.63	2,464.32
1955	28,659.88	75.00	382.13	32.39	12,377.95
1956	28,537.50	75.00	380.50	33.15	12,615.05
1957	167,604.88	75.00	2,234.73	33.92	75,808.36
1958	44,325.67	75.00	591.01	34.70	20,509.56
1959	14,471.31	75.00	192.95	35.49	6,847.24
1960	54,382.62	75.00	725.10	36.28	26,305.12
1961	22,902.43	75.00	305.37	37.08	11,322.68
1962	23,577.40	75.00	314.37	37.88	11,909.62
1963	132,242.21	75.00	1,763.23	38.70	68,230.82
1964	81,862.85	75.00	1,091.50	39.52	43,134.29
1965	88,343.08	75.00	1,177.91	40.34	47,521.60

***Louisville Gas and Electric - Electric Division  
All Divisions***

***366.00 UNDERGROUND CONDUIT***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 75*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	98,915.61	75.00	1,318.87	41.18	54,305.99
1967	177,983.93	75.00	2,373.12	42.02	99,711.97
1968	178,877.13	75.00	2,385.03	42.86	102,228.52
1969	246,160.66	75.00	3,282.14	43.71	143,474.60
1970	387,694.59	75.00	5,169.26	44.57	230,412.88
1971	582,665.72	75.00	7,768.88	45.44	352,998.57
1972	468,941.27	75.00	6,252.55	46.31	289,536.21
1973	297,711.87	75.00	3,969.49	47.18	187,298.81
1974	406,521.98	75.00	5,420.29	48.07	260,531.87
1975	387,559.62	75.00	5,167.46	48.95	252,960.76
1976	475,143.18	75.00	6,335.24	49.85	315,792.65
1977	466,413.83	75.00	6,218.85	50.74	315,574.72
1978	497,292.28	75.00	6,630.56	51.65	342,452.56
1979	380,197.13	75.00	5,069.29	52.56	266,429.12
1980	572,233.99	75.00	7,629.79	53.47	407,969.10
1981	418,241.12	75.00	5,576.55	54.39	303,298.24
1982	569,686.87	75.00	7,595.82	55.31	420,142.12
1983	544,682.75	75.00	7,262.44	56.24	408,434.65
1984	389,598.17	75.00	5,194.64	57.17	296,980.14
1985	743,621.66	75.00	9,914.95	58.11	576,132.43
1986	1,294,681.04	75.00	17,262.41	59.05	1,019,295.29
1987	610,457.43	75.00	8,139.43	59.99	488,287.57
1988	1,370,700.92	75.00	18,276.01	60.94	1,113,717.86
1989	1,830,823.92	75.00	24,410.98	61.89	1,510,786.46
1990	1,804,244.77	75.00	24,056.60	62.84	1,511,803.65
1991	2,539,407.61	75.00	33,858.77	63.80	2,160,259.86
1992	2,771,214.48	75.00	36,949.52	64.76	2,392,949.51



***Louisville Gas and Electric - Electric Division  
All Divisions***

***366.00 UNDERGROUND CONDUIT***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 75*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	3,251,908.97	75.00	43,358.78	65.73	2,849,798.85
1994	3,787,615.07	75.00	50,501.53	66.69	3,368,104.10
1995	4,704,198.45	75.00	62,722.64	67.66	4,243,942.26
1996	4,352,160.32	75.00	58,028.80	68.63	3,982,708.59
1997	3,732,950.27	75.00	49,772.67	69.61	3,464,564.12
1998	1,540,863.56	75.00	20,544.85	70.58	1,450,132.20
1999	937,924.87	75.00	12,505.66	71.56	894,926.17
2000	1,838,228.11	75.00	24,509.71	72.54	1,777,988.07
2001	2,275,572.39	75.00	30,340.96	73.52	2,230,789.03
2002	3,159,681.37	75.00	42,129.08	74.51	3,138,927.57
<b>Total</b>	<b>52,616,554.86</b>	<b>75.00</b>	<b>701,554.02</b>	<b>62.81</b>	<b>44,062,195.44</b>

***Composite Average Remaining Life ... 62.81 Years***

***Louisville Gas and Electric - Electric Division  
All Divisions***

***367.00 UNDERGROUND CONDUCTORS & DEVICES***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 33*

*Survivor Curve: S6*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	15,482.29	0.00	0.00	0.00	0.00
1935	58,104.43	0.00	0.00	0.00	0.00
1942	6,123.38	0.00	0.00	0.00	0.00
1947	313,930.91	0.00	0.00	0.00	0.00
1953	233,907.53	0.00	0.00	0.00	0.00
1957	634,525.77	0.00	0.00	0.00	0.00
1963	102,935.29	32.99	3,119.93	0.82	2,563.94
1964	89,642.22	32.99	2,717.02	0.91	2,478.05
1965	142,561.86	32.99	4,321.00	1.02	4,423.17
1966	158,200.35	32.99	4,794.99	1.16	5,574.96
1967	357,111.10	32.99	10,823.90	1.34	14,474.25
1968	402,948.60	32.99	12,213.22	1.56	19,030.63
1969	371,829.65	32.99	11,270.02	1.84	20,729.72
1970	617,352.64	32.99	18,711.72	2.20	41,144.12
1971	1,174,826.72	32.99	35,608.55	2.66	94,548.78
1972	1,170,458.81	32.99	35,476.16	3.22	114,247.00
1973	584,030.22	32.99	17,701.73	3.90	69,078.23
1974	984,968.32	32.99	29,854.02	4.70	140,174.06
1975	1,160,338.99	32.99	35,169.43	5.58	196,200.65
1976	1,074,280.41	32.99	32,561.03	6.52	212,408.48
1977	1,176,122.47	32.99	35,647.83	7.50	267,421.46
1978	1,260,614.78	32.99	38,208.76	8.49	324,580.50
1979	1,695,343.24	32.99	51,385.21	9.49	487,810.72
1980	1,040,800.71	32.99	31,546.27	10.49	331,011.27
1981	1,459,338.36	32.99	44,231.99	11.49	508,350.83
1982	1,391,719.07	32.99	42,182.48	12.49	526,978.35
1983	1,373,281.77	32.99	41,623.65	13.49	561,620.60

**Louisville Gas and Electric - Electric Division  
All Divisions**

**367.00 UNDERGROUND CONDUCTORS & DEVICES**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 33*

*Survivor Curve: S6*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1984	919,936.61	32.99	27,882.93	14.49	404,102.41
1985	1,109,046.69	32.99	33,614.78	15.49	520,787.96
1986	1,532,921.82	32.99	46,462.28	16.49	766,294.21
1987	1,913,141.04	32.99	57,986.58	17.49	1,014,349.06
1988	1,786,730.49	32.99	54,155.12	18.49	1,001,481.20
1989	2,491,956.20	32.99	75,530.25	19.49	1,472,297.86
1990	2,444,671.62	32.99	74,097.07	20.49	1,518,458.25
1991	3,501,983.88	32.99	106,143.80	21.49	2,281,330.14
1992	2,309,890.04	32.99	70,011.89	22.49	1,574,765.18
1993	3,547,368.09	32.99	107,519.38	23.49	2,525,933.96
1994	2,160,970.70	32.99	65,498.20	24.49	1,604,235.98
1995	3,172,425.75	32.99	96,155.02	25.49	2,451,263.09
1996	2,053,929.17	32.99	62,253.81	26.49	1,649,279.38
1997	3,709,888.29	32.99	112,445.31	27.49	3,091,439.10
1998	3,733,519.64	32.99	113,161.56	28.49	3,224,292.60
1999	3,972,613.92	32.99	120,408.42	29.49	3,551,184.44
2000	8,209,943.00	32.99	248,840.26	30.49	7,587,842.35
2001	5,921,182.30	32.99	179,468.79	31.49	5,651,979.11
2002	3,508,542.66	32.99	106,342.60	32.49	3,455,371.36
<b>Total</b>	<b>77,051,441.80</b>	<b>28.69</b>	<b>2,297,146.99</b>	<b>21.46</b>	<b>49,291,537.40</b>

**Composite Average Remaining Life ... 21.46 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******368.10 LINE TRANSFORMERS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 40**Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	1,141,600.16	40.00	28,539.85	12.82	366,002.25
1967	1,604,898.60	40.00	40,122.24	13.36	535,974.13
1968	916,375.10	40.00	22,909.25	13.91	318,641.62
1969	1,421,372.07	40.00	35,534.10	14.47	514,258.39
1970	1,236,516.20	40.00	30,912.73	15.05	465,280.03
1971	1,144,547.97	40.00	28,613.54	15.64	447,605.38
1972	1,512,634.91	40.00	37,815.66	16.25	614,512.14
1973	1,606,904.57	40.00	40,172.39	16.87	677,680.97
1974	2,462,401.27	40.00	61,559.69	17.50	1,077,494.48
1975	1,033,029.19	40.00	25,825.59	18.15	468,700.43
1976	1,117,682.73	40.00	27,941.91	18.81	525,541.04
1977	1,451,322.27	40.00	36,282.86	19.48	706,752.54
1978	1,874,451.20	40.00	46,861.02	20.16	944,867.76
1979	1,382,202.17	40.00	34,554.86	20.86	720,740.48
1980	945,000.67	40.00	23,624.89	21.57	509,482.66
1981	1,914,750.29	40.00	47,868.49	22.28	1,066,658.47
1982	1,368,586.03	40.00	34,214.46	23.01	787,379.74
1983	1,155,971.38	40.00	28,899.12	23.75	686,426.66
1984	2,464,932.58	40.00	61,622.97	24.50	1,509,993.27
1985	2,271,430.44	40.00	56,785.45	25.26	1,434,627.43
1986	6,448,379.89	40.00	161,208.60	26.04	4,197,145.06
1987	3,631,206.01	40.00	90,779.65	26.82	2,434,310.38
1988	4,689,389.18	40.00	117,234.08	27.61	3,236,410.57
1989	3,843,357.58	40.00	96,083.41	28.41	2,729,288.88
1990	3,420,734.27	40.00	85,517.88	29.21	2,498,371.31
1991	3,949,227.55	40.00	98,730.14	30.03	2,965,027.67
1992	3,289,872.86	40.00	82,246.36	30.86	2,537,985.26

**Louisville Gas and Electric - Electric Division**  
**All Divisions**

**368.10 LINE TRANSFORMERS**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of December 31, 2002**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 40*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1993	2,288,571.33	40.00	57,213.97	31.69	1,813,252.77
1994	2,400,614.21	40.00	60,015.02	32.54	1,952,636.76
1995	2,434,954.66	40.00	60,873.53	33.39	2,032,335.69
1996	1,897,934.24	40.00	47,448.09	34.25	1,624,872.08
1997	3,777,096.11	40.00	94,426.88	35.11	3,315,424.47
1998	1,275,174.37	40.00	31,879.18	35.98	1,147,170.37
1999	4,019,456.57	40.00	100,485.86	36.87	3,704,428.32
2000	3,220,591.66	40.00	80,514.34	37.75	3,039,660.52
2001	2,498,932.35	40.00	62,472.96	38.65	2,414,381.79
2002	3,165,927.77	40.00	79,147.75	39.55	3,130,113.94
<b>Total</b>	<b>86,278,030.41</b>	<b>40.00</b>	<b>2,156,938.78</b>	<b>27.42</b>	<b>59,151,435.71</b>

*Composite Average Remaining Life ... 27.42 Years*

***Louisville Gas and Electric - Electric Division  
All Divisions***

***368.20 LINE TRANSFORMERS INSTALLATIONS***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 40*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1963	23,890.36	40.00	597.26	11.31	6,753.70
1964	67,258.33	40.00	1,681.45	11.80	19,839.04
1965	66,681.91	40.00	1,667.04	12.30	20,510.31
1966	72,475.56	40.00	1,811.88	12.82	23,236.00
1967	69,506.83	40.00	1,737.66	13.36	23,212.60
1968	95,348.08	40.00	2,383.69	13.91	33,154.40
1969	94,589.08	40.00	2,364.71	14.47	34,222.73
1970	92,391.58	40.00	2,309.78	15.05	34,765.38
1971	79,028.96	40.00	1,975.71	15.64	30,906.34
1972	104,378.26	40.00	2,609.44	16.25	42,403.96
1973	98,250.51	40.00	2,456.25	16.87	41,435.26
1974	131,367.71	40.00	3,284.17	17.50	57,483.72
1975	90,154.87	40.00	2,253.86	18.15	40,904.58
1976	105,712.83	40.00	2,642.81	18.81	49,706.80
1977	118,189.30	40.00	2,954.72	19.48	57,554.82
1978	139,119.52	40.00	3,477.97	20.16	70,126.95
1979	133,146.98	40.00	3,328.66	20.86	69,428.64
1980	128,345.86	40.00	3,208.63	21.57	69,195.71
1981	122,580.33	40.00	3,064.49	22.28	68,286.37
1982	109,900.86	40.00	2,747.51	23.01	63,228.55
1983	132,728.71	40.00	3,318.20	23.75	78,815.55
1984	143,233.10	40.00	3,580.81	24.50	87,743.18
1985	169,406.52	40.00	4,235.14	25.26	106,996.56
1986	278,964.41	40.00	6,974.07	26.04	181,573.37
1987	254,418.19	40.00	6,360.42	26.82	170,558.44
1988	222,688.64	40.00	5,567.19	27.61	153,689.92
1989	303,003.95	40.00	7,575.06	28.41	215,172.62

***Louisville Gas and Electric - Electric Division  
All Divisions***

***368.20 LINE TRANSFORMERS INSTALLATIONS***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 40*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1990	179,198.55	40.00	4,479.94	29.21	130,879.65
1991	336,094.76	40.00	8,402.32	30.03	252,335.49
1992	263,860.84	40.00	6,596.48	30.86	203,556.48
1993	263,447.76	40.00	6,586.16	31.69	208,731.70
1994	439,824.68	40.00	10,995.56	32.54	357,749.21
1995	831,665.87	40.00	20,791.53	33.39	694,150.18
1996	258,636.95	40.00	6,465.89	34.25	221,425.99
1997	273,948.64	40.00	6,848.68	35.11	240,464.10
1998	438,622.86	40.00	10,965.51	35.98	394,593.21
2000	1,437,623.95	40.00	35,940.40	37.75	1,356,858.99
2001	363,144.25	40.00	9,078.56	38.65	350,857.38
2002	245,470.03	40.00	6,136.72	39.55	242,693.21
<i>Total</i>	8,778,300.38	40.00	219,456.29	29.64	6,505,201.08

***Composite Average Remaining Life ... 29.64 Years***

***Louisville Gas and Electric - Electric Division  
All Divisions***

***369.10 UNDERGROUND SERVICES***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 33*

*Survivor Curve: S3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	30,434.49	0.00	0.00	0.00	0.00
1935	17,454.44	0.00	0.00	0.00	0.00
1942	3,459.67	33.00	104.84	0.76	79.81
1947	10,805.88	33.00	327.46	1.38	452.33
1953	11,542.66	33.00	349.79	2.30	806.10
1957	41,357.52	33.00	1,253.29	3.05	3,821.63
1960	4,112.14	33.00	124.61	3.70	460.75
1961	1,562.98	33.00	47.36	3.93	186.34
1962	773.05	33.00	23.43	4.18	97.98
1963	13,951.43	33.00	422.78	4.44	1,878.73
1964	4,167.09	33.00	126.28	4.72	595.84
1965	9,630.89	33.00	291.85	5.01	1,461.59
1966	5,300.10	33.00	160.61	5.31	853.40
1967	29,041.05	33.00	880.06	5.64	4,959.90
1968	9,027.34	33.00	273.56	5.98	1,635.07
1969	18,333.73	33.00	555.58	6.34	3,521.20
1970	12,252.53	33.00	371.30	6.72	2,495.24
1971	13,188.60	33.00	399.67	7.13	2,847.98
1972	27,526.88	33.00	834.17	7.56	6,303.00
1973	40,725.18	33.00	1,234.13	8.01	9,888.08
1974	19,736.28	33.00	598.09	8.50	5,081.38
1975	61,451.33	33.00	1,862.21	9.01	16,777.10
1976	52,965.83	33.00	1,605.07	9.55	15,333.49
1977	26,815.01	33.00	812.60	10.13	8,231.00
1978	73,731.08	33.00	2,234.34	10.74	23,993.68
1979	55,059.67	33.00	1,668.52	11.38	18,991.50
1980	31,209.97	33.00	945.78	12.06	11,406.80



**Louisville Gas and Electric - Electric Division****All Divisions****369.10 UNDERGROUND SERVICES****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 33**Survivor Curve: S3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1981	44,015.32	33.00	1,333.84	12.77	17,038.68
1982	49,063.30	33.00	1,486.81	13.52	20,105.42
1983	66,772.22	33.00	2,023.46	14.30	28,945.47
1984	118,131.60	33.00	3,579.85	15.12	54,127.97
1985	89,941.51	33.00	2,725.58	15.97	43,517.77
1986	77,388.66	33.00	2,345.18	16.84	39,496.04
1987	39,194.61	33.00	1,187.75	17.74	21,073.36
1988	60,022.78	33.00	1,818.92	18.67	33,951.97
1989	45,865.39	33.00	1,389.90	19.61	27,254.77
1990	53,399.61	33.00	1,618.22	20.57	33,284.19
1991	105,774.92	33.00	3,205.39	21.54	69,045.84
1992	54,420.56	33.00	1,649.16	22.52	37,142.82
1993	175,965.75	33.00	5,332.45	23.51	125,372.14
1994	195,416.49	33.00	5,921.88	24.50	145,114.63
1995	13,451.51	33.00	407.63	25.50	10,395.26
1996	179,449.79	33.00	5,438.03	26.50	144,107.45
1997	312,093.28	33.00	9,457.64	27.50	260,078.75
1998	29,360.87	33.00	889.75	28.50	25,357.05
1999	5,598.62	33.00	169.66	29.50	5,004.81
2000	1,343.33	33.00	40.71	30.50	1,241.56
<b>Total</b>	<b>2,342,286.94</b>	<b>31.59</b>	<b>69,529.21</b>	<b>18.46</b>	<b>1,283,815.87</b>

**Composite Average Remaining Life ... 18.46 Years**

***Louisville Gas and Electric - Electric Division******All Divisions******369.20 OVERHEAD SERVICES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 43**Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1957	597,247.57	43.00	13,889.27	12.69	176,247.73
1963	963,181.23	43.00	22,399.23	15.54	348,148.19
1968	435,826.87	43.00	10,135.36	18.25	184,997.12
1970	1,077,229.47	43.00	25,051.48	19.42	486,396.34
1974	1,544,871.63	43.00	35,926.71	21.87	785,877.61
1975	166.26	43.00	3.87	22.51	87.05
1976	157.09	43.00	3.65	23.16	84.62
1977	153.83	43.00	3.58	23.82	85.22
1978	496,130.22	43.00	11,537.74	24.49	282,560.69
1979	535,392.83	43.00	12,450.81	25.17	313,340.56
1980	593,644.44	43.00	13,805.48	25.85	356,903.57
1981	613,747.74	43.00	14,272.99	26.55	378,882.92
1982	689,081.09	43.00	16,024.90	27.25	436,618.88
1983	784,303.24	43.00	18,239.34	27.96	509,897.38
1984	835,352.90	43.00	19,426.52	28.67	556,995.29
1985	743,097.83	43.00	17,281.09	29.39	507,972.28
1986	809,538.09	43.00	18,826.19	30.13	567,144.00
1987	706,865.11	43.00	16,438.48	30.86	507,315.53
1988	598,978.82	43.00	13,929.53	31.60	440,224.34
1989	579,266.77	43.00	13,471.12	32.35	435,827.74
1990	699,571.63	43.00	16,268.87	33.11	538,611.50
1991	750,581.58	43.00	17,455.13	33.87	591,143.87
1992	794,678.24	43.00	18,480.61	34.63	640,029.59
1993	688,796.16	43.00	16,018.28	35.40	567,101.60
1994	731,732.11	43.00	17,016.77	36.18	615,661.62
1995	945,222.07	43.00	21,981.58	36.96	812,488.02
1996	803,065.77	43.00	18,675.67	37.75	705,000.29

***Louisville Gas and Electric - Electric Division******All Divisions******369.20 OVERHEAD SERVICES******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 43******Survivor Curve: R1.5***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1997	864,846.47	43.00	20,112.41	38.54	775,180.51
1998	618,616.81	43.00	14,386.22	39.34	565,972.00
1999	571,637.56	43.00	13,293.70	40.15	533,675.61
2000	94,607.34	43.00	2,200.14	40.95	90,104.41
2001	260,270.57	43.00	6,052.71	41.77	252,815.43
<b>Total</b>	<b>20,427,859.34</b>	<b>43.00</b>	<b>475,059.42</b>	<b>29.39</b>	<b>13,963,391.53</b>

***Composite Average Remaining Life ... 29.39 Years***

***Louisville Gas and Electric - Electric Division***  
***All Divisions***  
***370.10 METERS***

***Original Cost Of Utility Plant In Service***  
***And Development Of Composite Remaining Life as of December 31, 2002***  
***Based Upon Broad Group/Remaining Life Procedure and Technique***

Average Service Life: 30

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	940,899.47	30.00	31,363.16	4.17	130,910.76
1973	775,624.70	30.00	25,854.03	4.64	119,930.19
1976	294,470.07	30.00	9,815.62	6.35	62,311.31
1977	403,611.32	30.00	13,453.64	7.00	94,228.00
1978	439,331.54	30.00	14,644.31	7.69	112,552.58
1979	494,561.73	30.00	16,485.31	8.39	138,348.80
1980	401,252.62	30.00	13,375.02	9.12	121,995.89
1981	490,600.50	30.00	16,353.27	9.87	161,484.76
1982	601,696.86	30.00	20,056.46	10.66	213,712.40
1983	515,792.28	30.00	17,192.99	11.46	197,027.98
1984	677,210.52	30.00	22,573.57	12.29	277,385.02
1985	376,869.43	30.00	12,562.25	13.14	165,080.07
1986	1,531,985.27	30.00	51,065.93	14.01	715,647.66
1987	1,704,526.25	30.00	56,817.26	14.91	846,980.63
1988	2,227,012.95	30.00	74,233.40	15.82	1,174,304.00
1989	1,854,057.71	30.00	61,801.62	16.75	1,034,935.12
1990	974,619.40	30.00	32,487.15	17.69	574,597.54
1991	672,510.75	30.00	22,416.92	18.64	417,860.86
1992	1,211,439.01	30.00	40,381.10	19.60	791,609.78
1993	1,075,308.06	30.00	35,843.43	20.57	737,473.25
1994	521,202.35	30.00	17,373.33	21.55	374,455.29
1995	2,343,700.80	30.00	78,122.98	22.54	1,760,675.54
1996	879,188.55	30.00	29,306.14	23.53	689,435.20
1997	675,244.90	30.00	22,508.05	24.52	551,826.07
1998	328,087.53	30.00	10,936.20	25.51	278,990.52
1999	718,570.24	30.00	23,952.22	26.51	634,890.02
2000	646,840.43	30.00	21,561.24	27.50	593,014.14

***Louisville Gas and Electric - Electric Division******All Divisions******370.10 METERS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 30******Survivor Curve: R4***

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2001	503,890.72	30.00	16,796.28	28.50	478,724.22
2002	939,471.06	30.00	31,315.55	29.50	923,826.61
<b>Total</b>	<b>25,219,577.02</b>	<b>30.00</b>	<b>840,648.45</b>	<b>17.10</b>	<b>14,374,214.19</b>

***Composite Average Remaining Life ... 17.10 Years***

***Louisville Gas and Electric - Electric Division******All Divisions******370.20 METER INSTALLATIONS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 30**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	27,649.20	30.00	921.64	4.17	3,846.93
1973	59,945.00	30.00	1,998.16	4.64	9,268.94
1974	60,283.50	30.00	2,009.44	5.16	10,360.90
1975	48,353.00	30.00	1,611.76	5.73	9,230.24
1976	54,025.00	30.00	1,800.82	6.35	11,431.95
1977	63,605.50	30.00	2,120.17	7.00	14,849.48
1978	79,779.00	30.00	2,659.29	7.69	20,438.62
1979	89,453.25	30.00	2,981.76	8.39	25,023.67
1980	101,297.15	30.00	3,376.56	9.12	30,798.14
1981	107,153.00	30.00	3,571.75	9.87	35,270.20
1982	102,367.55	30.00	3,412.23	10.66	36,359.20
1983	135,266.45	30.00	4,508.86	11.46	51,670.56
1984	194,253.55	30.00	6,475.09	12.29	79,566.14
1985	214,734.50	30.00	7,157.78	13.14	94,060.13
1986	586,622.20	30.00	19,553.98	14.01	274,033.19
1987	617,237.00	30.00	20,574.47	14.91	306,705.62
1988	530,855.45	30.00	17,695.09	15.82	279,920.10
1989	527,934.70	30.00	17,597.74	16.75	294,693.18
1990	382,346.90	30.00	12,744.83	17.69	225,416.80
1991	378,784.56	30.00	12,626.09	18.64	235,355.70
1992	437,171.13	30.00	14,572.30	19.60	285,667.66
1993	436,735.55	30.00	14,557.78	20.57	299,524.20
1994	197,666.95	30.00	6,588.87	21.55	142,012.86
1995	643,569.29	30.00	21,452.20	22.54	483,473.28
1996	245,459.50	30.00	8,181.94	23.53	192,482.51
1997	457,003.30	30.00	15,233.37	24.52	373,473.89
1998	101,215.00	30.00	3,373.82	25.51	86,068.57

***Louisville Gas and Electric - Electric Division******All Divisions******370.20 METER INSTALLATIONS******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique******Average Service Life: 30******Survivor Curve: R4***

<b><i>Year</i></b>	<b><i>Original Cost</i></b>	<b><i>Avg. Service Life</i></b>	<b><i>Avg. Annual Accrual</i></b>	<b><i>Avg. Remaining Life</i></b>	<b><i>Future Annual Accruals</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>	<b><i>(3)</i></b>	<b><i>(4)</i></b>	<b><i>(5)</i></b>	<b><i>(6)</i></b>
2000	193,212.09	30.00	6,440.37	27.50	177,134.11
2001	533,194.51	30.00	17,773.06	28.50	506,564.45
2002	745,569.20	30.00	24,852.18	29.50	733,153.68
<b><i>Total</i></b>	<b>8,352,742.98</b>	<b>30.00</b>	<b>278,423.40</b>	<b>19.14</b>	<b>5,327,854.89</b>

***Composite Average Remaining Life ... 19.14 Years***

***Louisville Gas and Electric - Electric Division  
All Divisions***

***373.10 OVERHEAD STREET LIGHTING***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 22*

*Survivor Curve: R0.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1945	317.08	0.00	0.00	0.00	0.00
1965	43,692.14	22.00	1,985.82	2.98	5,923.68
1966	82,083.35	22.00	3,730.71	3.39	12,638.52
1967	128,800.45	22.00	5,854.02	3.79	22,162.64
1968	60,048.76	22.00	2,729.23	4.18	11,412.46
1969	25,319.60	22.00	1,150.78	4.58	5,265.69
1970	52,272.49	22.00	2,375.80	4.97	11,811.82
1971	76,469.04	22.00	3,475.54	5.37	18,663.69
1972	472,943.80	22.00	21,495.43	5.77	124,095.67
1973	416,183.71	22.00	18,915.67	6.18	116,924.18
1974	269,498.50	22.00	12,248.78	6.60	80,798.83
1975	305,935.52	22.00	13,904.85	7.02	97,595.78
1976	335,378.77	22.00	15,243.06	7.45	113,553.31
1977	333,127.73	22.00	15,140.75	7.89	119,446.09
1978	277,311.89	22.00	12,603.90	8.34	105,091.12
1979	303,324.11	22.00	13,786.16	8.80	121,272.11
1980	573,495.05	22.00	26,065.51	9.27	241,512.13
1981	294,288.99	22.00	13,375.52	9.74	130,340.78
1982	526,006.25	22.00	23,907.13	10.23	244,680.72
1983	400,510.80	22.00	18,203.33	10.73	195,410.12
1984	440,654.63	22.00	20,027.88	11.25	225,232.43
1985	340,736.36	22.00	15,486.56	11.77	182,231.15
1986	544,411.15	22.00	24,743.64	12.30	304,314.41
1987	553,629.35	22.00	25,162.61	12.84	323,086.55
1988	528,342.80	22.00	24,013.33	13.39	321,545.28
1989	1,055,048.78	22.00	47,952.26	13.95	668,908.99
1990	983,707.77	22.00	44,709.79	14.52	649,025.66



***Louisville Gas and Electric - Electric Division  
All Divisions***

***373.10 OVERHEAD STREET LIGHTING***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 22*

*Survivor Curve: R0.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1991	861,728.56	22.00	39,165.80	15.09	591,041.41
1992	1,016,694.56	22.00	46,209.05	15.67	724,149.96
1993	1,445,607.91	22.00	65,703.28	16.26	1,068,156.11
1994	1,576,723.83	22.00	71,662.54	16.85	1,207,347.92
1995	1,180,220.11	22.00	53,641.33	17.44	935,618.34
1996	1,444,720.18	22.00	65,662.93	18.04	1,184,522.98
1997	1,423,204.33	22.00	64,685.03	18.64	1,205,721.13
1998	1,392,472.90	22.00	63,288.28	19.24	1,217,872.72
1999	890,109.27	22.00	40,455.71	19.85	803,038.71
2000	725,696.30	22.00	32,983.10	20.46	674,835.61
2001	550,508.33	22.00	25,020.76	21.07	527,283.45
2002	669,245.22	22.00	30,417.38	21.69	659,804.75
<b>Total</b>	<b>22,600,470.37</b>	<b>21.44</b>	<b>1,027,183.24</b>	<b>14.85</b>	<b>15,252,336.91</b>

***Composite Average Remaining Life ... 14.85 Years***

***Louisville Gas and Electric - Electric Division  
All Divisions***

***373.20 UNDERGROUND STREET LIGHTING***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 28*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1934	145,849.27	0.00	0.00	0.00	0.00
1935	21,774.37	0.00	0.00	0.00	0.00
1942	5,508.64	0.00	0.00	0.00	0.00
1947	19,510.84	0.00	0.00	0.00	0.00
1953	14,141.34	28.00	505.04	0.74	375.77
1957	187,996.11	28.00	6,714.10	1.76	11,798.52
1963	21,808.44	28.00	778.87	3.09	2,404.08
1965	17,403.68	28.00	621.56	3.56	2,211.42
1966	6,976.39	28.00	249.16	3.80	947.84
1967	15,454.50	28.00	551.94	4.06	2,243.35
1968	7,234.27	28.00	258.37	4.34	1,120.50
1969	38,336.28	28.00	1,369.14	4.63	6,338.95
1970	144,638.22	28.00	5,165.62	4.94	25,532.99
1971	195,572.91	28.00	6,984.70	5.28	36,894.52
1972	182,347.59	28.00	6,512.37	5.65	36,784.84
1973	279,426.62	28.00	9,979.46	6.04	60,323.13
1974	205,453.76	28.00	7,337.59	6.47	47,483.76
1975	261,812.07	28.00	9,350.37	6.93	64,796.82
1976	420,919.33	28.00	15,032.73	7.42	111,520.43
1977	400,725.82	28.00	14,311.54	7.94	113,622.01
1978	211,643.87	28.00	7,558.66	8.49	64,165.36
1979	178,979.61	28.00	6,392.09	9.07	57,953.08
1980	161,938.19	28.00	5,783.47	9.67	55,934.42
1981	225,771.36	28.00	8,063.21	10.30	83,056.37
1982	283,740.26	28.00	10,133.51	10.95	111,010.75
1983	251,143.99	28.00	8,969.37	11.63	104,312.80
1984	158,383.16	28.00	5,656.50	12.33	69,730.31

***Louisville Gas and Electric - Electric Division  
All Divisions***

***373.20 UNDERGROUND STREET LIGHTING***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 28*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	117,485.37	28.00	4,195.88	13.04	54,728.11
1986	395,722.73	28.00	14,132.86	13.78	194,747.09
1987	527,966.69	28.00	18,855.83	14.53	274,045.58
1988	453,174.42	28.00	16,184.69	15.30	247,694.33
1989	702,068.06	28.00	25,073.69	16.09	403,492.31
1990	1,475,927.00	28.00	52,711.33	16.90	890,571.21
1991	1,991,444.75	28.00	71,122.56	17.71	1,259,909.68
1992	934,940.57	28.00	33,390.52	18.55	619,337.13
1993	2,484,417.45	28.00	88,728.61	19.40	1,720,939.09
1994	1,585,254.30	28.00	56,615.85	20.26	1,146,838.55
1995	1,506,787.21	28.00	53,813.48	21.13	1,137,047.47
1996	2,859,487.41	28.00	102,123.88	22.01	2,248,224.50
1997	2,999,985.21	28.00	107,141.62	22.91	2,454,644.67
1998	778,846.11	28.00	27,815.75	23.82	662,480.30
1999	1,269,511.07	28.00	45,339.38	24.73	1,121,330.22
2000	1,771,812.40	28.00	63,278.60	25.66	1,623,504.82
2001	2,270,824.45	28.00	81,100.34	26.59	2,156,354.05
2002	3,966,443.23	28.00	141,657.76	27.53	3,899,541.82
<b>Total</b>	<b>32,156,589.32</b>	<b>25.51</b>	<b>1,141,562.00</b>	<b>20.31</b>	<b>23,185,992.94</b>

***Composite Average Remaining Life ... 20.31 Years***

**Louisville Gas and Electric - Electric Division****All Divisions****373.40 STREET LIGHTING TRANSFORMERS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 25****Survivor Curve: R0.5**

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1944	267.69	0.00	0.00	0.00	0.00
1949	35.62	0.00	0.00	0.00	0.00
1953	832.30	25.00	33.29	0.50	16.64
1958	23.00	25.00	0.92	2.60	2.39
1960	5,474.84	25.00	218.98	3.43	751.39
1961	19,454.86	25.00	778.14	3.84	2,984.84
1962	4,341.25	25.00	173.64	4.24	735.38
1964	8,113.98	25.00	324.53	5.03	1,631.12
1965	2,240.25	25.00	89.60	5.42	485.76
1966	2,460.90	25.00	98.43	5.82	572.68
1967	5,880.99	25.00	235.22	6.22	1,462.65
1968	4,263.49	25.00	170.53	6.62	1,129.27
1969	3,245.40	25.00	129.81	7.03	912.71
1970	26,752.83	25.00	1,070.03	7.45	7,967.68
1971	1,225.91	25.00	49.03	7.87	385.77
1972	1,225.81	25.00	49.03	8.30	406.74
1973	120.00	25.00	4.80	8.73	41.91
1974	1,587.31	25.00	63.49	9.18	582.57
<b>Total</b>	<b>87,546.43</b>	<b>22.22</b>	<b>3,489.46</b>	<b>5.75</b>	<b>20,069.50</b>

**Composite Average Remaining Life ... 5.75 Years**

**Louisville Gas and Electric - Electric Division****All Divisions****392.20 TRANSPORTATION EQ. - TRAILERS****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 32**Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1941	195.16	0.00	0.00	0.00	0.00
1948	542.79	0.00	0.00	0.00	0.00
1956	1,700.81	32.00	53.15	0.62	32.89
1958	342.71	32.00	10.71	0.98	10.50
1960	2,868.96	32.00	89.65	1.43	127.92
1965	2,653.22	32.00	82.91	2.73	226.07
1966	1,584.86	32.00	49.53	3.02	149.60
1969	1,121.69	32.00	35.05	4.05	141.95
1972	11,792.25	32.00	368.51	5.45	2,006.66
1975	11,545.31	32.00	360.79	7.27	2,622.90
1976	10,131.27	32.00	316.60	7.94	2,515.37
1980	12,250.28	32.00	382.82	10.87	4,160.73
1981	4,819.79	32.00	150.62	11.66	1,755.84
1986	57,024.87	32.00	1,782.02	15.93	28,388.84
1987	25,547.54	32.00	798.36	16.84	13,446.73
1989	5,764.50	32.00	180.14	18.71	3,370.18
1991	15,257.79	32.00	476.80	20.62	9,831.86
1992	92,476.84	32.00	2,889.89	21.59	62,391.00
1993	12,264.72	32.00	383.27	22.57	8,648.65
1994	49,675.16	32.00	1,552.34	23.55	36,552.91
1995	18,087.58	32.00	565.23	24.53	13,867.07
1997	121,454.96	32.00	3,795.45	26.52	100,638.03
1999	37,360.54	32.00	1,167.51	28.51	33,281.31
2000	93,753.65	32.00	2,929.79	29.50	86,439.15

***Louisville Gas and Electric - Electric Division  
All Divisions***

***392.20 TRANSPORTATION EQ. - TRAILERS***

***Original Cost Of Utility Plant In Service***

***And Development Of Composite Remaining Life as of December 31, 2002***

***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 32*

*Survivor Curve: R4*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Total</i>	590,217.25	29.33	18,421.16	22.29	410,606.13

***Composite Average Remaining Life ... 22.29 Years***

***Louisville Gas and Electric - Electric Division******All Divisions******394.00 TOOLS, SHOP AND GARAGE EQUIPMENT******Original Cost Of Utility Plant In Service******And Development Of Composite Remaining Life as of December 31, 2002******Based Upon Broad Group/Remaining Life Procedure and Technique****Average Service Life: 28**Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1969	4,068.30	28.00	145.30	3.56	517.57
1970	6,568.22	28.00	234.58	3.88	909.48
1971	6,075.96	28.00	217.00	4.22	915.60
1972	17,667.59	28.00	630.98	4.59	2,895.76
1973	14,405.36	28.00	514.48	4.99	2,567.84
1974	16,377.17	28.00	584.90	5.43	3,173.41
1975	4,824.20	28.00	172.29	5.89	1,015.62
1976	7,064.08	28.00	252.29	6.40	1,613.83
1977	8,929.15	28.00	318.90	6.93	2,211.32
1978	18,593.31	28.00	664.05	7.50	4,982.98
1979	8,042.61	28.00	287.24	8.10	2,327.84
1980	12,360.61	28.00	441.45	8.74	3,856.20
1981	23,719.41	28.00	847.12	9.39	7,957.02
1982	16,349.87	28.00	583.92	10.08	5,884.88
1983	13,912.38	28.00	496.87	10.79	5,359.32
1984	35,901.69	28.00	1,282.20	11.52	14,769.16
1985	28,046.75	28.00	1,001.67	12.27	12,291.26
1986	23,133.96	28.00	826.21	13.05	10,778.10
1987	20,544.07	28.00	733.72	13.84	10,153.56
1988	62,696.54	28.00	2,239.16	14.65	32,803.05
1989	64,664.59	28.00	2,309.44	15.48	35,749.76
1990	78,210.11	28.00	2,793.21	16.33	45,602.28
1991	92,166.14	28.00	3,291.64	17.19	56,583.41
1992	143,955.40	28.00	5,141.25	18.07	92,898.94
1993	147,225.94	28.00	5,258.06	18.96	99,709.09
1994	73,231.16	28.00	2,615.39	19.87	51,971.21
1995	137,716.09	28.00	4,918.42	20.79	102,263.25

***Louisville Gas and Electric - Electric Division  
All Divisions***

***394.00 TOOLS, SHOP AND GARAGE EQUIPMENT***

***Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 28*

*Survivor Curve: R3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	216,868.73	28.00	7,745.30	21.72	168,265.67
1997	182,157.83	28.00	6,505.62	22.67	147,469.96
1998	167,678.90	28.00	5,988.52	23.62	141,457.48
1999	471,881.68	28.00	16,852.88	24.58	414,290.25
2000	26,800.66	28.00	957.16	25.55	24,457.45
2001	475,178.99	28.00	16,970.64	26.53	450,186.66
2002	60,973.51	28.00	2,177.62	27.51	59,901.86
<b><i>Total</i></b>	<b>2,687,990.96</b>	<b>28.00</b>	<b>95,999.48</b>	<b>21.02</b>	<b>2,017,791.05</b>

***Composite Average Remaining Life ... 21.02 Years***



**Louisville Gas and Electric - Electric Division****All Divisions****395.00 LABORATORY EQUIPMENT****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 42**Survivor Curve: L3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1970	15,178.59	42.00	361.40	14.96	5,406.32
1971	21,354.52	42.00	508.45	15.36	7,812.12
1972	9,479.10	42.00	225.70	15.81	3,568.33
1973	6,061.66	42.00	144.33	16.30	2,353.01
1974	7,679.98	42.00	182.86	16.84	3,078.59
1975	5,984.38	42.00	142.49	17.41	2,481.40
1976	11,688.33	42.00	278.30	18.03	5,018.84
1977	21,355.58	42.00	508.47	18.69	9,504.94
1978	11,463.49	42.00	272.94	19.39	5,293.67
1979	33,718.03	42.00	802.82	20.13	16,159.61
1980	24,102.13	42.00	573.87	20.89	11,990.25
1981	14,748.67	42.00	351.16	21.69	7,617.26
1982	25,655.46	42.00	610.85	22.51	13,750.76
1983	22,397.57	42.00	533.28	23.35	12,454.02
1984	41,228.35	42.00	981.64	24.21	23,768.80
1985	24,634.60	42.00	586.55	25.09	14,715.87
1986	238,202.61	42.00	5,671.58	25.98	147,352.76
1987	84,651.49	42.00	2,015.54	26.88	54,187.02
1988	179,411.03	42.00	4,271.76	27.80	118,756.31
1989	72,557.25	42.00	1,727.58	28.73	49,632.89
1990	248,848.00	42.00	5,925.05	29.67	175,789.57
1991	72,703.36	42.00	1,731.06	30.62	53,004.97
1992	159,635.55	42.00	3,800.91	31.58	120,034.09
1993	49,574.25	42.00	1,180.36	32.55	38,420.63
1994	2,577.88	42.00	61.38	33.53	2,057.97
1996	143,904.85	42.00	3,426.36	35.51	121,655.44

**Louisville Gas and Electric - Electric Division  
All Divisions**

**395.00 LABORATORY EQUIPMENT**

**Original Cost Of Utility Plant In Service  
And Development Of Composite Remaining Life as of December 31, 2002  
Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 42*

*Survivor Curve: L3*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Total</i>	1,548,796.71	42.00	36,876.71	27.82	1,025,865.44

*Composite Average Remaining Life ... 27.82 Years*

**Louisville Gas and Electric - Electric Division****All Divisions****396.20 POWER OPERATED EQ. - OTHER****Original Cost Of Utility Plant In Service****And Development Of Composite Remaining Life as of December 31, 2002****Based Upon Broad Group/Remaining Life Procedure and Technique***Average Service Life: 25**Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1972	26,972.70	25.00	1,078.90	3.96	4,275.07
1973	67,426.44	25.00	2,697.04	4.26	11,495.91
1974	572.25	25.00	22.89	4.59	105.03
1975	824.35	25.00	32.97	4.94	163.05
1977	815.55	25.00	32.62	5.76	187.78
1979	2,216.61	25.00	88.66	6.71	594.68
1991	4,038.60	25.00	161.54	14.81	2,392.67
1992	22,129.87	25.00	885.19	15.63	13,831.41
1993	18,380.27	25.00	735.20	16.46	12,098.55
1994	2,090.19	25.00	83.61	17.30	1,446.60
<b>Total</b>	<b>145,466.83</b>	<b>25.00</b>	<b>5,818.62</b>	<b>8.01</b>	<b>46,590.76</b>

**Composite Average Remaining Life ... 8.01 Years**

Louisville Gas and Electric  
Electric DivisionAnalysis of Experienced Salvage  
1972 through 2002

## Account 311 - Production Structures and Improvements

Year	Original Cost of Retirements	Gross Salvage	%	Cost of Removal	%	Net Salvage	%
1972	5,380.00	-	0.00%	162.00	3.01%	(162.00)	-3.01%
1973	9,301.00	775.00	8.33%	-	0.00%	775.00	8.33%
1974	166,455.00	526.00	0.32%	30,008.00	18.03%	(29,482.00)	-17.71%
1975	4,816.00	-	0.00%	2,201.00	45.70%	(2,201.00)	-45.70%
1976	17,364.00	148.00	0.85%	2,461.00	14.17%	(2,313.00)	-13.32%
1977	9,993.00	-	0.00%	3,390.00	33.92%	(3,390.00)	-33.92%
1978	706.00	-	0.00%	-	0.00%	0.00	0.00%
1979	35,088.00	775.00	2.21%	9,102.00	25.94%	(8,327.00)	-23.73%
1980	4,245.00	-	0.00%	-	0.00%	0.00	0.00%
1981	336,223.00	-	0.00%	1,656.00	0.49%	(1,656.00)	-0.49%
1982	3,566.00	-	0.00%	335.00	9.39%	(335.00)	-9.39%
1983	527,107.00	11.00	0.00%	734.00	0.14%	(723.00)	-0.14%
1984	7,999,955.00	-	0.00%	139,134.00	1.74%	(139,134.00)	-1.74%
1985	27,301.00	-	0.00%	57,960.00	212.30%	(57,960.00)	-212.30%
1986	83,061.00	10,787.00	12.99%	29,750.00	35.82%	(18,963.00)	-22.83%
1987	125,887.00	69.00	0.05%	20,183.00	16.03%	(20,114.00)	-15.98%
1988	19,638.00	-	0.00%	-	0.00%	0.00	0.00%
1989	4,499.00	-	0.00%	-	0.00%	0.00	0.00%
1990	-	-	0.00%	-	0.00%	0.00	0.00%
1991	67,462.00	-	0.00%	17,694.00	26.23%	(17,694.00)	-26.23%
1992	141,612.00	-	0.00%	1,588.00	1.12%	(1,588.00)	-1.12%
1993	279,758.00	-	0.00%	44,837.00	16.03%	(44,837.00)	-16.03%
1994	52,490.00	-	0.00%	-	0.00%	0.00	0.00%
1995	258,855.00	1,279.00	0.49%	21,369.00	8.26%	(20,090.00)	-7.76%
1996	135,288.00	6,329.00	4.68%	54,054.00	39.95%	(47,725.00)	-35.28%
1997	70,532.00	8,625.00	12.23%	8,504.00	12.06%	121.00	0.17%
1998	448,015.00	-	0.00%	207,901.00	46.40%	(207,901.00)	-46.40%
1999	110,093.00	697.00	0.63%	36,068.00	32.76%	(35,371.00)	-32.13%
2000	40,964.00	-	0.00%	-	0.00%	0.00	0.00%
2001	171,276.00	-	0.00%	990.00	0.58%	(990.00)	-0.58%
2002	111,468.00	-	0.00%	-	0.00%	0.00	0.00%

**Louisville Gas and Electric  
Electric Division**

Analysis of Experienced Salvage  
1972 through 2002

Account 311 - Production Structures and Improvements

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	181,136.00	1,301.00	0.72%	30,170.00	16.66%	(28,869.00)	-15.94%
1973-1975	180,572.00	1,301.00	0.72%	32,209.00	17.84%	(30,908.00)	-17.12%
1974-1976	188,635.00	674.00	0.36%	34,670.00	18.38%	(33,996.00)	-18.02%
1975-1977	32,173.00	148.00	0.46%	8,052.00	25.03%	(7,904.00)	-24.57%
1976-1978	26,063.00	148.00	0.53%	5,851.00	20.85%	(5,703.00)	-20.32%
1977-1979	45,787.00	775.00	1.69%	12,492.00	27.28%	(11,717.00)	-25.59%
1978-1980	40,039.00	775.00	1.94%	9,102.00	22.73%	(8,327.00)	-20.80%
1979-1981	375,556.00	775.00	0.21%	10,758.00	2.86%	(9,983.00)	-2.66%
1980-1982	344,034.00	0.00	0.00%	1,991.00	0.58%	(1,991.00)	-0.58%
1981-1983	866,896.00	11.00	0.00%	2,725.00	0.31%	(2,714.00)	-0.31%
1982-1984	8,530,628.00	11.00	0.00%	140,203.00	1.64%	(140,192.00)	-1.64%
1983-1985	8,554,363.00	11.00	0.00%	197,828.00	2.31%	(197,817.00)	-2.31%
1984-1986	8,110,317.00	10,787.00	0.13%	226,844.00	2.80%	(216,057.00)	-2.66%
1985-1987	236,249.00	10,856.00	4.60%	107,893.00	45.67%	(97,037.00)	-41.07%
1986-1988	228,586.00	10,856.00	4.75%	49,933.00	21.84%	(39,077.00)	-17.10%
1987-1989	150,024.00	69.00	0.05%	20,183.00	13.45%	(20,114.00)	-13.41%
1988-1990	24,137.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
1989-1991	71,961.00	0.00	0.00%	17,694.00	24.59%	(17,694.00)	-24.59%
1990-1992	209,074.00	0.00	0.00%	19,282.00	9.22%	(19,282.00)	-9.22%
1991-1993	488,832.00	0.00	0.00%	64,119.00	13.12%	(64,119.00)	-13.12%
1992-1994	473,860.00	0.00	0.00%	46,425.00	9.80%	(46,425.00)	-9.80%
1993-1995	591,103.00	1,279.00	0.22%	66,206.00	11.20%	(64,927.00)	-10.98%
1994-1996	446,633.00	7,608.00	1.70%	75,423.00	16.89%	(67,815.00)	-15.18%
1995-1997	464,675.00	16,233.00	3.49%	83,927.00	18.06%	(67,694.00)	-14.57%
1996-1998	653,835.00	14,954.00	2.29%	270,459.00	41.37%	(255,505.00)	-39.08%
1997-1999	628,640.00	9,322.00	1.48%	252,473.00	40.16%	(243,151.00)	-38.68%
1998-2000	599,072.00	697.00	0.12%	243,969.00	40.72%	(243,272.00)	-40.61%
1999-2001	322,333.00	697.00	0.22%	37,058.00	11.50%	(36,361.00)	-11.28%
2000-2002	323,708.00	0.00	0.00%	990.00	0.31%	(990.00)	-0.31%
1972-2002	11,268,398.00	30,021.00	0.27%	690,081.00	6.12%	-660,060.00	-5.86%

Trend Analysis (End Year) 2002

**\*Based Upon 3-Year Rolling Averages**

Annual Inflation	2.75%
ASL	43.2
Avg Ret Age	15.3
Years to ASL	27.9

Inflation Factor At 2.75% to ASL 2.13

Adjusted Salvage & C/O/R

-0.93%

13.05%

-13.99%

<b>Gross Salv. Trend Analysis*</b>		
1983-2002	20-Year Trend	0.94%
1988-2002	15-Year Trend	0.66%
1993-2002	10-Year Trend	0.92%
1998-2002	5-Year Trend	-0.93%

**Louisville Gas and Electric  
Electric Division**

Charnas

Analysis of Experienced Salvage  
1972 through 2002

Account 312 - Boiler Plant Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
1972	-	-	0.00%	-	0.00%	0.00	0.00%
1973	62,803.00	648.00	1.03%	4,171.00	6.64%	(3,523.00)	-5.61%
1974	7,673.00	12.00	0.16%	6,835.00	89.08%	(6,823.00)	-88.92%
1975	3,085.00	383.00	12.41%	402.00	13.03%	(19.00)	-0.62%
1976	3,221.00	-	0.00%	-	0.00%	0.00	0.00%
1977	326,169.00	5,757.00	1.77%	62,640.00	19.20%	(56,883.00)	-17.44%
1978	194,645.00	2,078.00	1.07%	243.00	0.12%	1,835.00	0.94%
1979	2,069,174.00	-	0.00%	10,000.00	0.48%	(10,000.00)	-0.48%
1980	553,764.00	2,500.00	0.45%	39,529.00	7.14%	(37,029.00)	-6.69%
1981	5,642,246.00	-	0.00%	130,545.00	2.31%	(130,545.00)	-2.31%
1982	1,289,749.00	-	0.00%	35,582.00	2.76%	(35,582.00)	-2.76%
1983	2,872,642.00	10,535.00	0.37%	34,486.00	1.20%	(23,951.00)	-0.83%
1984	19,009,765.00	25,077.00	0.13%	1,405,123.00	7.39%	(1,380,046.00)	-7.26%
1985	11,336,125.00	24,791.00	0.22%	1,868,829.00	16.49%	(1,844,038.00)	-16.27%
1986	4,583,696.00	23,452.00	0.51%	2,041,987.00	44.55%	(2,018,535.00)	-44.04%
1987	5,711,646.00	7,564.00	0.13%	882,146.00	15.44%	(874,582.00)	-15.31%
1988	981,609.00	(84.00)	-0.01%	220,046.00	22.42%	(220,130.00)	-22.43%
1989	1,150,890.00	-	0.00%	29,619.00	2.57%	(29,619.00)	-2.57%
1990	274,896.00	-	0.00%	45,528.00	16.56%	(45,528.00)	-16.56%
1991	514,723.00	-	0.00%	1,963.00	0.38%	(1,963.00)	-0.38%
1992	657,502.00	-	0.00%	(37,558.00)	-5.71%	37,558.00	5.71%
1993	727,737.00	8,692.00	1.19%	(130,969.00)	-18.00%	139,661.00	19.19%
1994	518,558.00	4,250.00	0.82%	102,303.00	19.73%	(98,053.00)	-18.91%
1995	8,391,354.00	41,471.00	0.49%	687,152.00	8.19%	(645,681.00)	-7.69%
1996	2,043,488.00	95,593.00	4.68%	612,578.00	29.98%	(516,985.00)	-25.30%
1997	1,563,889.00	191,250.00	12.23%	188,562.00	12.06%	2,688.00	0.17%
1998	2,744,038.00	-	0.00%	1,273,372.00	46.41%	(1,273,372.00)	-46.41%
1999	6,407,359.00	41,005.00	0.64%	2,121,390.00	33.11%	(2,080,385.00)	-32.47%
2000	1,939,284.00	319,613.00	16.48%	549,421.00	28.33%	(229,808.00)	-11.85%
2001	8,057,111.00	-	0.00%	330,086.00	4.10%	(330,086.00)	-4.10%
2002	5,505,871.00	-	0.00%	495,797.00	9.00%	(495,797.00)	-9.00%

**Louisville Gas and Electric  
Electric Division**

Charnas

Analysis of Experienced Salvage  
1972 through 2002

Account 312 - Boiler Plant Equipment

<u>Year</u>	<u>Original Cost of Retirements</u>	<u>Gross Salvage</u>	<u>%</u>	<u>Cost of Removal</u>	<u>%</u>	<u>Net Salvage</u>	<u>%</u>
<b>THREE - YEAR ROLLING BANDS</b>							
1972-1974	70,476.00	660.00	0.94%	11,006.00	15.62%	(10,346.00)	-14.68%
1973-1975	73,561.00	1,043.00	1.42%	11,408.00	15.51%	(10,365.00)	-14.09%
1974-1976	13,979.00	395.00	2.83%	7,237.00	51.77%	(6,842.00)	-48.94%
1975-1977	332,475.00	6,140.00	1.85%	63,042.00	18.96%	(56,902.00)	-17.11%
1976-1978	524,035.00	7,835.00	1.50%	62,883.00	12.00%	(55,048.00)	-10.50%
1977-1979	2,589,988.00	7,835.00	0.30%	72,883.00	2.81%	(65,048.00)	-2.51%
1978-1980	2,817,583.00	4,578.00	0.16%	49,772.00	1.77%	(45,194.00)	-1.60%
1979-1981	8,265,184.00	2,500.00	0.03%	180,074.00	2.18%	(177,574.00)	-2.15%
1980-1982	7,485,759.00	2,500.00	0.03%	205,656.00	2.75%	(203,156.00)	-2.71%
1981-1983	9,804,637.00	10,535.00	0.11%	200,613.00	2.05%	(190,078.00)	-1.94%
1982-1984	23,172,156.00	35,612.00	0.15%	1,475,191.00	6.37%	(1,439,579.00)	-6.21%
1983-1985	33,218,532.00	60,403.00	0.18%	3,308,438.00	9.96%	(3,248,035.00)	-9.78%
1984-1986	34,929,586.00	73,320.00	0.21%	5,315,939.00	15.22%	(5,242,619.00)	-15.01%
1985-1987	21,631,467.00	55,807.00	0.26%	4,792,962.00	22.16%	(4,737,155.00)	-21.90%
1986-1988	11,276,951.00	30,932.00	0.27%	3,144,179.00	27.88%	(3,113,247.00)	-27.61%
1987-1989	7,844,145.00	7,480.00	0.10%	1,131,811.00	14.43%	(1,124,331.00)	-14.33%
1988-1990	2,407,395.00	-84.00	0.00%	295,193.00	12.26%	(295,277.00)	-12.27%
1989-1991	1,940,509.00	0.00	0.00%	77,110.00	3.97%	(77,110.00)	-3.97%
1990-1992	1,447,121.00	0.00	0.00%	9,933.00	0.69%	(9,933.00)	-0.69%
1991-1993	1,899,962.00	8,692.00	0.46%	(166,564.00)	-8.77%	175,256.00	9.22%
1992-1994	1,903,797.00	12,942.00	0.68%	(66,224.00)	-3.48%	79,166.00	4.16%
1993-1995	9,637,649.00	54,413.00	0.56%	658,486.00	6.83%	(604,073.00)	-6.27%
1994-1996	10,953,400.00	141,314.00	1.29%	1,402,033.00	12.80%	(1,260,719.00)	-11.51%
1995-1997	11,998,731.00	328,314.00	2.74%	1,488,292.00	12.40%	(1,159,978.00)	-9.67%
1996-1998	6,351,415.00	286,843.00	4.52%	2,074,512.00	32.66%	(1,787,669.00)	-28.15%
1997-1999	10,715,286.00	232,255.00	2.17%	3,583,324.00	33.44%	(3,351,069.00)	-31.27%
1998-2000	11,090,681.00	360,618.00	3.25%	3,944,183.00	35.56%	(3,583,565.00)	-32.31%
1999-2001	16,403,754.00	360,618.00	2.20%	3,000,897.00	18.29%	(2,640,279.00)	-16.10%
2000-2002	15,502,266.00	319,613.00	2.06%	1,375,304.00	8.87%	(1,055,691.00)	-6.81%
1972-2002	95,144,712.00	804,587.00	0.85%	13,011,808.00	13.68%	-12,207,221.00	-12.83%

Trend Analysis (End Year) 2002

## \*Based Upon 3-Year Rolling Averages

Annual Inflation	2.75%
ASL	30.3
Avg Ret Age	14.3
Years to ASL	16

Inflation Factor At 2.75% to ASL 1.54

<u>Gross Salv. Trend Analysis*</u>		
1983-2002	20-Year Trend	2.84%
1988-2002	15-Year Trend	3.32%
1993-2002	10-Year Trend	3.42%
1998-2002	5-Year Trend	1.38%

Adjusted Salvage &amp; C/O/R 1.38% 21.11% -19.73%