

KENTUCKY UTILITIES COMPANY
Residential Customer Cost Analysis

	Residential
Gross Plant	
369 Services	\$98,814,110
370 Meters	\$44,796,691
Total Gross Plant	\$143,610,801
 Depreciation Reserve 1/	
Services	\$53,459,461
Meters	\$25,039,873
Total Depreciation Reserve	\$78,499,334
Total Net Plant	\$65,111,467
 Operation & Maintenance Expenses	
586 Dist Oper - Meter	\$3,958,275
597 Maintenance-Meters	\$0
902 Meter Reading	\$488,745
903 Records & Collections	\$8,730,173
Total O & M Expenses	\$13,177,193
 Depreciation Expense 2/	
Services	\$2,529,641
Meters	\$2,700,501
Total Depreciation Expense	\$5,230,143
 Revenue Requirement	
Interest	\$1,210,115
Equity return	\$3,460,023
State Income Taxes @ 6.00%	\$279,560
Federal Income Tax @21.00%	\$919,753
Revenue For Return	\$5,869,452
O & M Expenses	\$13,177,193
Depreciation Expense	\$5,230,143
Subtotal Customer Revenue Requirement	\$24,276,787
Total Revenue Requirement	\$24,276,787
Number of Customers	442,342
Number of Bills	5,308,104
TOTAL MONTHLY CUSTOMER COST	\$4.57

1/ Accumulated Depreciation percent of Gross Plant per Exhibit JJS-KU-1.
2/ Depreciation accrual rate times Gross Plant per Exhibit JJS-KU-1.

LOUISVILLE GAS & ELECTRIC
Electric Residential Customer Cost Analysis

	Residential
Gross Plant	
369 Services	\$35,887,612
370 Meters	\$28,919,806
Total Gross Plant	\$64,807,418
 Depreciation Reserve 1/	
Services	\$24,886,347
Meters	\$16,778,296
Total Depreciation Reserve	\$41,664,643
Total Net Plant	\$23,142,775
 Operation & Maintenance Expenses	
586 Dist Oper - Meter	\$5,422,145
597 Maintenance-Meters	\$0
902 Meter Reading	\$2,833,731
903 Records & Collections	\$5,881,578
Total O & M Expenses	\$14,137,454
 Depreciation Expense 2/	
Services	\$1,045,049
Meters	\$1,518,157
Total Depreciation Expense	\$2,563,206
 Revenue Requirement	
Interest	\$430,115
Equity return	\$1,229,807
State Income Taxes @ 6.00%	\$99,365
Federal Income Tax @21.00%	\$326,911
Revenue For Return	\$2,086,198
O & M Expenses	\$14,137,454
Depreciation Expense	\$2,563,206
Subtotal Customer Revenue Requirement	\$18,786,857
Total Revenue Requirement	\$18,786,857
Number of Customers	377,599
Number of Bills	4,531,188
TOTAL MONTHLY CUSTOMER COST	\$4.15

1/ Accumulated Depreciation percent of Gross Plant per Exhibit JJS-LGE-1.
2/ Depreciation accrual rate times Gross Plant per Exhibit JJS-LGE-1.