

**The Union Light, Heat and Power Company
d/b/a Duke Energy Kentucky
Case No. 2006-00172
Forecasted Test Period Filing Requirements
Table of Contents**

RECEIVED

MAY 31 2006

PUBLIC SERVICE
COMMISSION

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	Sandra P. Meyer
1	2	807 KAR 5:001 Section 8 (1)	Full name and P.O. address of applicant and reference to the particular provision of law requiring PSC approval.	Sandra P. Meyer
1	3	807 KAR 5:001 Section 8 (2)	The original and 10 copies of application plus copy for anyone named as interested party.	Sandra P. Meyer
1	4	807 KAR 5:001 Section 10 (1)(b)(1)	Reason adjustment is required.	Paul G. Smith
1	5	807 KAR 5:001 Section 10 (1)(b)(2)	Statement that utility's annual reports, including the most recent calendar year, are filed with PSC. 807 KAR 5:006, Section 3 (1).	Dwight L. Jacobs
1	6	807 KAR 5:001 Section 10 (1)(b)(3) and (5)	If utility is incorporated, certified copy of articles of incorporation and amendments or out of state documents of similar import. If they have already been filed with PSC refer to the style and case number of the prior proceeding and file a certificate of good standing or authorization dated within 60 days of date application filed.	Sandra P. Meyer
1	7	807 KAR 5:001 Section 10 (1)(b)(4)	If applicant is limited partnership, certified copy of limited partnership agreement. If agreement filed with PSC refer to style and case number of prior proceeding and file a certificate of good standing or authorization dated within 60 days of date application filed.	Sandra P. Meyer
1	8	807 KAR 5:001 Section 10 (1)(b)(6)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	Sandra P. Meyer
1	9	807 KAR 5:001 Section 10 (1)(b)(7)	Proposed tariff in form complying with 807 KAR 5:011 effective not less than 30 days from date application filed.	Jeffrey R. Bailey
1	10	807 KAR 5:001 Section 10 (1)(b)(8)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Jeffrey R. Bailey
1	11	807 KAR 5:001 Section 10 (1)(b)(9)	Statement that notice given, see subsections (3) and (4) of 807 KAR 5:001, Section 10 with copy.	Sandra P. Meyer
1	12	807 KAR 5:001 Section 10 (2)	If gross annual revenues exceed \$1,000,000, written notice of intent filed at least 4 weeks prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	Sandra P. Meyer
1	13	807 KAR 5:001 Section 10 (4) (a)	Sewer utilities shall give the required typewritten notice by mail to all of their customers pursuant to KRS 278.185.	Sandra P. Meyer
1	14	807 KAR 5:001 Section 10 (4)(b)	Applicants with twenty (20) or fewer customers affected by the proposed general rate adjustment shall mail the required typewritten notice to each customer no later than the date the application is	Sandra P. Meyer

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			filed with the commission.	
1	15	807 KAR 5:001 Section 10 (4)(c)	Except for sewer utilities, applicants with more than twenty (20) customers affected by the proposed general rate adjustment shall give the required notice by one (1) of the following methods: 1. A typewritten notice mailed to all customers no later than the date the application is filed with the commission; 2. Publishing the notice in a trade publication or newsletter which is mailed to all customers no later than the date on which the application is filed with the commission; or 3. Publishing the notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made within seven (7) days of the filing of the application with the commission.	Sandra P. Meyer
1	16	807 KAR 5:001 Section 10 (4)(d)	If notice is published, an affidavit from the publisher verifying that the notice was published, including the dates of the publication with an attached copy of the published notice, shall be filed with the Commission no later than forty-five (45) days of the filed date of the application.	Sandra P. Meyer
1	17	807 KAR 5:001 Section 10 (4)(e)	If notice is mailed, a written statement signed by the utility's chief officer in charge of Kentucky operations verifying the notice was mailed shall be filed with the Commission no later than thirty (30) days of the filed date of the application.	Sandra P. Meyer
1	18	807 KAR 5:001 Section 10 (4)(f)	All utilities, in addition to the above notification, shall post a sample copy of the required notification at their place of business no later than the date on which the application is filed which shall remain posted until the commission has finally determined the utility's rates.	Sandra P. Meyer
1	19	807 KAR 5:001 Section 10 (5)	Notice of hearing scheduled by the commission upon application by a utility for a general adjustment in rates shall be advertised by the utility by newspaper publication in the areas that will be affected in compliance with KRS 424.300.	Sandra P. Meyer
1	20	807 KAR 5:001 Section 10 (8)(a)	Financial data for forecasted period presented as pro forma adjustments to base period.	William Don Wathen, Jr.
1	21	807 KAR 5:001 Section 10 (8)(b)	Forecasted adjustments shall be limited to the 12 months immediately following the suspension period.	William Don Wathen, Jr.
1	22	807 KAR 5:001 Section 10 (8)(c)	Capitalization and net investment rate base shall be based on a 13 month average for the forecasted period.	William Don Wathen, Jr.

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1	23	807 KAR 5:001 Section 10 (8)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless such revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.	William Don Wathen, Jr.
1	24	807 KAR 5:001 Section 10 (8)(e)	The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.	William Don Wathen, Jr.
1	25	807 KAR 5:001 Section 10 (8)(f)	Reconciliation of rate base and capital used to determine revenue requirements.	William Don Wathen, Jr.
1	26	807 KAR 5:001 Section 10 (9)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.	All witnesses
1	27	807 KAR 5:001 Section 10 (9)(b)	Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures.	Jim L. Stanley John J. Roebel
1	28	807 KAR 5:001 Section 10 (9)(c)	Complete description, which may be in prefiled testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.	Brian P. Davey
1	29	807 KAR 5:001 Section 10 (9)(d)	Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period.	Brian P. Davey
1	30	807 KAR 5:001 Section 10 (9)(e)	Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast.	Sandra P. Meyer
1	31	807 KAR 5:001 Section 10 (9)(f)	For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date;	Jim L. Stanley John J. Roebel

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			2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During construction ("AFUDC") or Interest During construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit.	
1	32	807 KAR 5:001 Section 10 (9)(g)	For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection.	Jim L. Stanley John J. Roebel
1	33	807 KAR 5:001 Section 10 (9)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information: 1. Operating income statement (exclusive of dividends per share or earnings per share); 2. Balance sheet; 3. Statement of cash flows; 4. Revenue requirements necessary to support the forecasted rate of return; 5. Load forecast including energy and demand (electric); 6. Access line forecast (telephone); 7. Mix of generation (electric); 8. Mix of gas supply (gas); 9. Employee level; 10. Labor cost changes; 11. Capital structure requirements; 12. Rate base; 13. Gallons of water projected to be sold (water); 14. Customer forecast (gas, water); 15. MCF sales forecasts (gas); 16. Toll and access forecast of number of calls and number of minutes (telephone); and 17. A detailed explanation of any other information provided.	Brian P. Davey Lynn J. Good #6, #13, #16 & #17 Not applicable
1	34	807 KAR 5:001 Section 10 (9)(i)	Most recent FERC or FCC audit reports.	Dwight L. Jacobs
1	35	807 KAR 5:001 Section 10 (9)(j)	Prospectuses of most recent stock or bond offerings.	Lynn J. Good
1	36	807 KAR 5:001 Section 10 (9)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or the Automated Reporting Management Information System Report (telephone) and PSC Form T (telephone).	Dwight L. Jacobs
2	37	807 KAR 5:001 Section 10 (9)(l)	Annual report to shareholders or members and statistical supplements for the most recent 5 years prior to application filing date.	Dwight L. Jacobs

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3	38	807 KAR 5:001 Section 10 (9)(m)	Current chart of accounts if more detailed than Uniform System of Accounts charts.	Dwight L. Jacobs
3	39	807 KAR 5:001 Section 10 (9)(n)	Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast.	Brian P. Davey
3	40	807 KAR 5:001 Section 10 (9)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available.	Brian P. Davey
4-7	41	807 KAR 5:001 Section 10 (9)(p)	SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters.	Dwight L. Jacobs
8	42	807 KAR 5:001 Section 10 (9)(q)	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls.	Dwight L. Jacobs
8	43	807 KAR 5:001 Section 10 (9)(r)	Quarterly reports to the stockholders for the most recent 5 quarters.	Dwight L. Jacobs
8	44	807 KAR 5:001 Section 10 (9)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
8	45	807 KAR 5:001 Section 10 (9)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	William Don Wathen, Jr.

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8	46	807 KAR 5:001 Section 10 (9)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Carol E. Shrum
9	47	807 KAR 5:001 Section 10 (9)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	Paul F. Ochsner
10	48	807 KAR 5:001 Section 10 (9)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	Not applicable
10	49	807 KAR 5:001 Section 10 (10)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	William Don Wathen, Jr.
10	50	807 KAR 5:001 Section 10 (10)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	William Don Wathen, Jr.
10	51	807 KAR 5:001 Section 10 (10)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	William Don Wathen, Jr.

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10	52	807 KAR 5:001 Section 10 (10)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	William Don Wathen, Jr.
10	53	807 KAR 5:001 Section 10 (10)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	Keith G. Butler
10	54	807 KAR 5:001 Section 10 (10)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	William Don Wathen, Jr.
10	55	807 KAR 5:001 Section 10 (10)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	William Don Wathen, Jr.
10	56	807 KAR 5:001 Section 10 (10)(h)	Computation of gross revenue conversion factor for forecasted period.	William Don Wathen, Jr.
10	57	807 KAR 5:001 Section 10 (10)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	Brian P. Davey
10	58	807 KAR 5:001 Section 10 (10)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	Lynn J. Good
10	59	807 KAR 5:001 Section 10 (10)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	Brian P. Davey
10	60	807 KAR 5:001 Section 10 (10)(l)	Narrative description and explanation of all proposed tariff changes.	Jeffrey R. Bailey
10	61	807 KAR 5:001 Section 10 (10)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Jeffrey R. Bailey
10	62	807 KAR 5:001 Section 10 (10)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Jeffrey R. Bailey

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Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
10	63	807 KAR 5:001 Section (10)(3)	Amount of change requested in dollar amounts and percentage for each customer classification to which change will apply. a. Present and proposed rates for each customer class to which change would apply. b. Electric, gas, water and sewer utilities-the effect upon average bill for each customer class to which change would apply. c. Local exchange companies-include effect upon average bill for each customer class for change in basic local service.	Jeffrey R. Bailey
10	64	807 KAR 5:001 Section 10 (4)(c)(d)(e)(f)	If copy of public notice included, did it meet requirements?	Sandra P. Meyer
10	65	807 KAR 5:001 Section 6(1)	Amount and kinds of stock authorized.	Lynn J. Good
10	66	807 KAR 5:001 Section 6(2)	Amount and kinds of stock issued and outstanding.	Lynn J. Good
10	67	807 KAR 5:001 Section 6(3)	Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.	Lynn J. Good
10	68	807 KAR 5:001 Section 6(4)	Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.	Lynn J. Good
10	69	807 KAR 5:001 Section 6(5)	Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.	Lynn J. Good
10	70	807 KAR 5:001 Section 6(6)	Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.	Lynn J. Good
10	71	807 KAR 5:001 Section 6(7)	Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.	Lynn J. Good
10	72	807 KAR 5:001 Section 6(8)	Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year.	Lynn J. Good
10	73	807 KAR 5:001 Section 6(9)	Detailed income statement and balance sheet.	William Don Wathen, Jr.

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11	-	807 KAR 5:001 Section 10(10) (a) through (k)	Schedule Book (Schedules A-K)	Various
12	-	807 KAR 5:001 Section 10(10) (l) through (n)	Schedule Book (Schedules L-N)	Various
13	-	-	Work papers	Various
14	-	807 KAR 5:001 Section 10(9)(a)	Testimony (Volume 1 of 2)	-
15	-	807 KAR 5:001 Section 10(9)(a)	Testimony (Volume 2 of 2)	-
16	-	KRS 278.2205(6)	Cost Allocation Manual	-
17	-	807 KAR 5:056 Section 1(7)	Coal Contracts	-

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE ADJUSTMENT
OF ELECTRIC RATES OF THE UNION
LIGHT, HEAT AND POWER COMPANY
D/B/A DUKE ENERGY KENTUCKY

CASE NO. 2006- 00172

FILING REQUIREMENTS

VOLUME 13

STANDARD FILING REQUIREMENT SCHEDULES

KENTUCKY PUBLIC SERVICE COMMISSION

ELECTRIC CASE NO. 2006-00172

DATE: May 31, 2006

GENERAL APPLICATION FOR CHANGE IN
ELECTRIC RATES BEFORE KENTUCKY PUBLIC
SERVICE COMMISSION

NAME: DUKE ENERGY KENTUCKY
ADDRESS: 107 BRENT SPENCE SQUARE
COVINGTON, KENTUCKY 41011

MAILING
ADDRESS: P. O. BOX 960
CINCINNATI, OHIO 45201

TELEPHONE: AREA CODE 513 NUMBER 287-3880

COMPANY OFFICIAL TO BE CONTACTED
PERTAINING TO RATE CASE MATTERS P. G. Smith

FILING DATE: May 31, 2006

ATTORNEYS FOR APPLICANT:

NAME: John Finnigan
ADDRESS: P. O. Box 960
Cincinnati, Ohio 45202
TELEPHONE: (513) 287-3601

*** FOR COMMISSION USE ONLY ***

DATE RECEIVED BY COMMISSION _____

DOCKET NUMBER ASSIGNED _____

RECEIVED BY _____

DATE ACCEPTED _____

ACCEPTED BY _____

Before

KENTUCKY PUBLIC SERVICE COMMISSION

ELECTRIC CASE NO. 2006-00172

IN THE MATTER OF THE APPLICATION
OF DUKE ENERGY KENTUCKY
FOR AUTHORITY TO INCREASE
ITS RATES FOR ELECTRIC SERVICE TO ALL
JURISDICTIONAL CONSUMERS

WORK PAPERS

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DATA: "X" BASE PERIOD FORECASTED PERIOD
 CALCULATION OF JURISDICTIONAL CAPITALIZATION

WPA-1a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

Line No.	Description	Capitalization	
		Total	Electric
1	Total Base Period Capitalization	(1) 681,091,671	
2			
3	Less: Non-jurisdictional gas	(2) 762,184	
4	Non-jurisdictional electric	(2) 109,345	
5	Non-jurisdictional - Other	(2) (66,684,898)	
6			
7	Jurisdictional Capitalization	746,905,040	
8			
9	Electric Jurisdictional Rate Base Allocation %	(2) 75.545%	564,249,412
10			
11	Plus: Jurisdictional Electric ITC	(3)	<u>826,173</u>
12			
13	Total Allocated Capitalization		<u>565,075,585</u>

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To Sch. A

Notes:
 (1) Schedule J-1, page 1.
 (2) WPA-1b.
 (3) Schedule B-6, page 1.

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172

TO DETERMINE THE BASE PERIOD RATIO OF KENTUCKY JURISDICTIONAL ELECTRIC OPERATIONS
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS
DATA: "X" BASE PERIOD FORECASTED PERIOD

WPA-1b
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facil Dev. to Other Than ULH&P Custs.	Gas Non-Juris.	Elec Excl. of Facil Dev. to Other Than ULH&P Custs.	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	1,409,730,678	292,069,214	0	1,099,046,000	0	18,615,464
2								
3	Additions:							
4	Construction Work in Progress (Account 107)	Sch B-4	23,523,586	13,907,586	0	9,616,000	0	0
5								
6	Fuel Inventory	Sch B-5	8,873,933	0	0	8,873,933	0	0
7								
8	Materials & Supplies -							
9	Propane Inventory (Account 151) (A)	WPB-5.1b	1,824,189	638,466	1,185,723	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	WPB-5.1c	8,640,274	172,103	0	8,468,171	0	0
11	Total Materials & Supplies		10,464,463	810,569	1,185,723	8,468,171	0	0
12								
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	5,293,877	5,293,877	0	0	0	0
14								
15	Prepayments (Account 165) (A)	WPB-5.1e	7,016,126	0	207,212	6,699,569	109,345	0
16								
17	Emission Allowances (Account 158) (A)	WPB-5.1j	5,919,968	0	0	5,919,968	0	0
18								
19	Cash Working Capital Allowance	WPB-5.1a	11,491,760	2,448,416	0	9,043,344	0	0
20								
21	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
22	Total Additions		72,583,713	22,460,448	1,392,935	48,620,985	109,345	0
23								
24	Deductions:							
25	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	621,909,009	95,289,914	0	519,349,000	0	7,270,095
26								
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	142,232,537	25,629,693 (B)	630,088 (C)	37,942,489	0	78,030,267
28								
29	Customer Advances for Construction (Account 252)	Sch B-6	2,468,711	2,468,711	0	0	0	0
30								
31	Investment Tax Credits - 3%	WPB-6a	31,432	30,769	663 (C)	0	0	0
32	Total Deductions		766,641,689	123,419,087	630,751	557,291,489	0	85,300,362
33								
34	Net Original Cost Rate Base		715,672,702	191,110,575	762,184	590,375,496	109,345	(66,684,898)
35								
36	Jurisdictional Rate Base Ratio		100.000%	26.704%	0.106%	82.493%	0.015%	-9.318%
37								
38	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	24.455%		75.545%		

Notes:

(A) Based on thirteen month average.

(B) Does not include Unrecovered Purchased Gas Cost per Commission precedent and adjusted for non-jurisdictional gas plant.

(C) WPB-6c.

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 CALCULATION OF JURISDICTIONAL CAPITALIZATION

WPA-1c
 WITNESS RESPONSIBLE:
 W. D. WATHEN

Line No.	Description	Capitalization	
		Total	Electric
1	Total Forecasted Period Capitalization	(1) 678,813,216	
2			
3	Less: Non-jurisdictional gas plant	(2) 748,011	
4	Non-jurisdictional electric plant	(2) 109,345	
5	Non-jurisdictional - Other	(2) (61,154,665)	
6			
7	Jurisdictional Capitalization	739,110,525	
8			
9	Electric Jurisdictional Rate Base Allocation %	(2) 74.439%	550,186,484
10			
11	Plus: Jurisdictional Electric ITC	(3)	699,033
12			
13	Plus: Increase in Capitalization from AMI Project	(4)	<u>6,195,185</u>
14			
15	Total Allocated Capitalization		<u>557,080,702</u>

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 To Sch. A

- Notes:
 (1) Schedule J-1, page 2.
 (2) WPA-1d.
 (3) Schedule B-6, page 2.
 (4) See WDW-4.

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172

TO DETERMINE THE FORECASTED PERIOD RATIO OF KENTUCKY JURISDICTIONAL ELECTRIC OPERATIONS
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS
DATA: BASE PERIOD *X* FORECASTED PERIOD

WPA-1d
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facil Dev. to Other Than ULH&P Custs.	Gas Non-Juris.	Elec Excl. of Facil Dev. to Other Than ULH&P Custs.	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	1,461,287,731	314,376,588	0	1,122,822,000	0	24,089,143
2								
3	Additions:							
4	Construction Work in Progress (Account 107)	Sch B-4	14,793,272	10,530,272	0	4,263,000	0	0
5								
6	Fuel Inventory	Sch B-5	8,873,933	0	0	8,873,933	0	0
7								
8	Materials & Supplies -							
9	Propane Inventory (Account 151) (A)	WPB-5.1b	1,850,000	647,500	1,202,500	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	WPB-5.1c	8,640,274	172,385	0	8,467,889	0	0
11	Total Materials & Supplies		10,490,274	819,885	1,202,500	8,467,889	0	0
12								
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	6,557,000	6,557,000	0	0	0	0
14								
15	Prepayments (Account 165) (A)	WPB-5.1e	7,016,126	0	207,212	6,699,569	109,345	0
16								
17	Emission Allowances (Account 158) (A)	WPB-5.1j	5,919,968	0	0	5,919,968	0	0
18								
19	Cash Working Capital Allowance	WPB-5.1a	16,351,200	2,388,409	0	13,962,791	0	0
20								
21	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
22	Total Additions		70,001,773	20,295,566	1,409,712	48,187,150	109,345	0
23								
24	Deductions:							
25	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	652,413,866	103,799,241	0	539,866,000 (B)	0	8,748,625
26								
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	142,557,580	25,395,313 (C)	661,161 (D)	40,005,923	0	76,495,183
28								
29	Customer Advances for Construction (Account 252)	Sch B-6	2,468,711	2,468,711	0	0	0	0
30								
31	Investment Tax Credits - 3%	WPB-6b	25,582	25,042	540 (D)	0	0	0
32	Total Deductions		797,465,739	131,688,307	661,701	579,871,923	0	85,243,808
33								
34	Net Original Cost Rate Base		733,823,765	202,983,847	748,011	591,137,227	109,345	(61,154,665)
35								
36	Jurisdictional Rate Base Ratio		100.000%	27.661%	0.102%	80.556%	0.015%	-8.334%
37								
38	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	25.561%		74.439%		

Notes:

(A) Based on thirteen month average.

(B) Does not include depreciation annualization adjustment per Commission precedent.

(C) Does not include Unrecovered Purchased Gas Cost per Commission precedent and adjusted for non-jurisdictional gas plant.

(D) WPB-6d.

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
COMMON FACILITIES NO LONGER USED AND USEFUL
AS OF DECEMBER 31, 2007

WPB-2.2a
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No.	Company Account Number	Title	Original Cost \$	Allocation %	Jurisdictional Adjustment \$
1	1890	Land and Land Rights	1,035,615	100.00%	1,035,615
2	1900	Rights of Way	<u>4,438,064</u>	100.00%	<u>4,438,064</u>
3		Total	<u>5,473,679</u>		<u>5,473,679</u>

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
COMMON FACILITIES NO LONGER USED AND USEFUL
AS OF DECEMBER 31, 2007

WPB-3.1a
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No.	Account Number	Title	Plant in Service 3/06	Accum Reserve 3/06	Additions 4/06 - 12/07	Original Cost Jan - Dec 07	Depreciation Rate	Monthly Depr. Expense
1	1890	Land and Land Rights	1,035,615.31	-	N/A	1,035,615.31	0.00%	-
2	1900	Structures and Improvements	4,438,063.97	1,757,011.31	N/A	4,438,063.97	3.97%	14,682.59

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ACCUMULATED RESERVE
13 MONTH AVERAGE

WPB-3.1b
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No.	Month	Steam Production			Other Production			Electric Transmission			
		Accum Reserve (1)	Adjustment	Adjusted Reserve	Accum Reserve (1)	Adjustment	Adjusted Reserve	Accum Reserve (1)	Adjustment	Adjusted Reserve	
1	Dec-06	269,626,103		269,626,103	123,443,937		123,443,937	9,932,123		9,932,123	
2	Jan-07	270,650,534		270,650,534	123,988,704		123,988,704	9,993,360		9,993,360	
3	Feb-07	271,677,303		271,677,303	124,534,559		124,534,559	10,052,972		10,052,972	
4	Mar-07	272,704,153		272,704,153	125,080,421		125,080,421	10,109,576		10,109,576	
5	Apr-07	273,731,081		273,731,081	125,626,288		125,626,288	10,167,826		10,167,826	
6	May-07	274,587,588		274,587,588	126,172,161		126,172,161	10,226,135		10,226,135	
7	Jun-07	275,162,174		275,162,174	126,718,039		126,718,039	10,269,600		10,269,600	
8	Jul-07	276,192,729		276,192,729	127,263,922		127,263,922	10,320,171		10,320,171	
9	Aug-07	277,213,506		277,213,506	127,809,810		127,809,810	10,381,700		10,381,700	
10	Sep-07	278,079,601		278,079,601	128,355,703		128,355,703	10,441,703		10,441,703	
11	Oct-07	279,030,020		279,030,020	128,901,601		128,901,601	10,501,753		10,501,753	
12	Nov-07	279,784,072		279,784,072	129,436,218		129,436,218	10,561,328		10,561,328	
13	Dec-07	280,311,852		280,311,852	129,982,203		129,982,203	10,550,598		10,550,598	
14	Total	3,578,750,716	0	3,578,750,716	1,647,313,566	0	1,647,313,566	133,508,843	0	133,508,843	
15											
16	13 Month Average	275,288,517	0	275,288,517	126,716,428	0	126,716,428	10,269,911	0	10,269,911	
17	RWIP	(102,239)	0	(102,239)	0	0	0	67,378	0	67,378	
18	Avg. less RWIP	275,390,756	0	275,390,756	126,716,428	0	126,716,428	10,202,533	0	10,202,533	
19											
20											
Line No.	Month	Electric Distribution			Electric General			Common			75.87%
		Accum Reserve (1)	Adjustment	Adjusted Reserve	Accum Reserve (1)	Adjustment	Adjusted Reserve	Accum Reserve	Adjustment	Adjusted Reserve	
23	Dec-06	113,446,819		113,446,819	1,648,017		1,648,017	13,943,220	1,889,155	12,054,065	9,145,419
24	Jan-07	114,056,058		114,056,058	1,677,072		1,677,072	14,213,210	1,903,837	12,309,373	9,339,121
25	Feb-07	114,685,852		114,685,852	1,706,347		1,706,347	14,483,229	1,918,520	12,564,709	9,532,845
26	Mar-07	115,298,381		115,298,381	1,735,840		1,735,840	14,752,542	1,933,202	12,819,340	9,726,033
27	Apr-07	115,903,629		115,903,629	1,765,553		1,765,553	15,024,307	1,947,885	13,076,422	9,921,081
28	May-07	116,529,037		116,529,037	1,795,484		1,795,484	15,296,404	1,962,568	13,333,837	10,116,382
29	Jun-07	117,025,635		117,025,635	1,825,634		1,825,634	15,569,261	1,977,250	13,592,011	10,312,259
30	Jul-07	117,644,404		117,644,404	1,856,003		1,856,003	15,842,543	1,991,933	13,850,611	10,508,458
31	Aug-07	118,261,949		118,261,949	1,886,934		1,886,934	16,116,196	2,006,615	14,109,581	10,704,939
32	Sep-07	118,883,263		118,883,263	1,918,083		1,918,083	16,392,152	2,021,298	14,370,855	10,903,167
33	Oct-07	119,513,736		119,513,736	1,949,984		1,949,984	16,664,795	2,035,981	14,628,815	11,098,882
34	Nov-07	120,148,779		120,148,779	1,982,104		1,982,104	16,935,553	2,050,663	14,884,890	11,293,166
35	Dec-07	120,690,159		120,690,159	2,015,454		2,015,454	17,255,271	2,065,346	15,189,926	11,524,597
36	Total	1,522,087,700	0	1,522,087,700	23,762,509	0	23,762,509	202,488,684	25,704,252	176,784,432	134,126,349
37											
38											
39											
40	13 Month Average	117,083,669	0	117,083,669	1,827,885	0	1,827,885	15,576,053	1,977,250	13,598,802	10,317,411
41	RWIP	1,581,000	0	1,581,000	0	0	0	122,000	0	122,000	92,561
42	Avg. less RWIP	115,502,669	0	115,502,669	1,827,885	0	1,827,885	15,454,053	1,977,250	13,476,802	10,224,850

↑
To Sch. B-3.1

(1) For RWIP subtract \$121,952.59 for common, (\$102,239.13) for production, \$1,581,000.00 for distribution and \$67,378.09 for transmission

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 CASH WORKING CAPITAL

WPB-5.1a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	DESCRIPTION	WORK PAPER REFERENCE	JURISDICTIONAL	
			BASE PERIOD	FORECASTED PERIOD
1	Electric Cash Working Capital			
2	Total Jurisdictional O & M Expense	Sch C-2	196,481,668	111,702,325
3				
4	Less: Fuel and Purchased Power Expense	Sch C-2	124,134,915	0
5				
6	Net Operation & Maintenance Expense		72,346,753	111,702,325
7				
8	Cash Working Capital			
9				
10	1/8 of Net Operation & Maintenance Expense	To Sch B-5.1 ←	9,043,344	13,962,791
11				
12				
13	Gas Cash Working Capital			
14	Total Jurisdictional O & M Expense	Company Records	19,587,327	19,107,272
15				
16	Less: Purchased Gas Cost	Company Records	0	0
17				
18	Net Operation & Maintenance Expense		19,587,327	19,107,272
19				
20	Cash Working Capital			
21				
22	1/8 of Net Operation & Maintenance Expense		2,448,416	2,388,409
			↑	↑
			To WPA-1b	To WPA-1d

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 THIRTEEN MONTH AVERAGE BALANCE GAS ENRICHER LIQUIDS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1b
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	MONTH	ACCT 151750 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT	
1	Base Period				
2	September 2005	1,859,053	35.00%	650,669	
3	October	1,859,053	35.00%	650,669	
4	November	1,851,696	35.00%	648,094	
5	December	1,841,070	35.00%	644,375	
6	January 2006	1,839,225	35.00%	643,729	
7	February	1,824,189	35.00%	638,466	
8	March	1,824,189	35.00%	638,466	
9	April	1,824,189	35.00%	638,466	
10	May	1,824,189	35.00%	638,466	
11	June	1,824,189	35.00%	638,466	
12	July	1,824,189	35.00%	638,466	
13	August	1,824,189	35.00%	638,466	--> To Sch. WPA-1b
14					
15	Forecasted Period				
16	December 2006	1,850,000	35.00%	647,500	
17	January 2007	1,850,000	35.00%	647,500	
18	February	1,850,000	35.00%	647,500	
19	March	1,850,000	35.00%	647,500	
20	April	1,850,000	35.00%	647,500	
21	May	1,850,000	35.00%	647,500	
22	June	1,850,000	35.00%	647,500	
23	July	1,850,000	35.00%	647,500	
24	August	1,850,000	35.00%	647,500	
25	September	1,850,000	35.00%	647,500	
26	October	1,850,000	35.00%	647,500	
27	November	1,850,000	35.00%	647,500	
28	December	1,850,000	35.00%	647,500	
29	Total	<u>24,050,000</u>		<u>8,417,500</u>	
30					
31	13 Month Average - Forecasted Period	<u>1,850,000</u>		<u>647,500</u>	--> To Sch. WPA-1d

(A) Source: Company Records
 (B) Percent Applicable to Kentucky Customers.

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DETAIL OF MATERIALS AND SUPPLIES
 THIRTEEN MONTHS ENDED SEPTEMBER 30, 2000

WPB-5.1c
 WITNESS: RESPONSIBLE:
 W. D. WATHEN

LINE NO.	ACCOUNT NO. and DESCRIPTION	ULH&P		ALLOCATED TO ELEC DEPT		ALLOCATED TO JURISDICTION	
		INVENTORY (A)	%	AMOUNT	ALLOC CODE	%	AMOUNT
		\$		\$			\$
1	<u>Base Period - Ending Balance</u>						
2	154090 Pit Materials & Supplies - Gas	143,876	0.00%	0	DALL	100.000	0
3	154100 Pit Materials & Supplies - Com	16,188	58.89% (B)	9,533	DALL	100.000	9,533
4	154110 Pit Materials & Supplies - Elec	145,380	100.00% (C)	145,380	DALL	100.000	145,380
5	154170 M&S East Bend Lime	604,378	100.00% (C)	604,378	DALL	100.000	604,378
6	154300 M&S Fuels and Misc	52,761	58.89% (B)	31,071	DALL	100.000	31,071
7	154410 Minor Material	51,896	100.00% (C)	51,896	DALL	100.000	51,896
8	154550 Gas Turbines	389,935	100.00% (C)	389,935	DALL	100.000	389,935
9	154620 Plant M&S - Common CBU	235,209	100.00% (C)	235,209	DALL	100.000	235,209
10	154630 Plant M&S - Electric CBU	8,864,225	100.00% (C)	8,864,225	DALL	100.000	8,864,225
11	154640 M&S Fuels and Misc - CBU	7,732	100.00% (C)	7,732	DALL	100.000	7,732
12	154740 Miami Fort Mechanical & Elec	0	100.00% (C)	0	DALL	100.000	0
13	154760 Miami Fort Coal Yard	0	100.00% (C)	0	DALL	100.000	0
14	154770 M&S East Bend - DPL	(2,096,902)	100.00% (C)	(2,096,902)	DALL	100.000	(2,096,902)
15	154900 FOB Ship Point	5,373	100.00% (C)	5,373	DALL	100.000	5,373
16	154990 Reserve for Loss on Parts	(213,729)	100.00% (C)	(213,729)	DALL	100.000	(213,729)
17		8,206,322		8,034,101			8,034,101
18	163000 Stores Expense - Non Production	(5,615)	97.90% (D)	(5,497)	DALL	100.000	(5,497)
19	163300 Stores Expense - Other Production	439,567	100.00% (C)	439,567	DALL	100.000	439,567
20	Total	8,640,274		8,468,171			8,468,171
21							
22	<u>Forecasted Period - 13 Month Average Balance</u>						
23							
24	154090 Pit Materials & Supplies - Gas	143,876	0.00%	0	DALL	100.000	0
25	154100 Pit Materials & Supplies - Com	16,188	58.48% (B)	9,467	DALL	100.000	9,467
26	154110 Pit Materials & Supplies - Elec	145,380	100.00% (C)	145,380	DALL	100.000	145,380
27	154170 M&S East Bend Lime	604,378	100.00% (C)	604,378	DALL	100.000	604,378
28	154300 M&S Fuels and Misc	52,761	58.48% (B)	30,855	DALL	100.000	30,855
29	154410 Minor Material	51,896	100.00% (C)	51,896	DALL	100.000	51,896
30	154550 Gas Turbines	389,935	100.00% (C)	389,935	DALL	100.000	389,935
31	154620 Plant M&S - Common CBU	235,209	100.00% (C)	235,209	DALL	100.000	235,209
32	154630 Plant M&S - Electric CBU	8,864,225	100.00% (C)	8,864,225	DALL	100.000	8,864,225
33	154640 M&S Fuels and Misc - CBU	7,732	100.00% (C)	7,732	DALL	100.000	7,732
34	154740 Miami Fort Mechanical & Elec	0	100.00% (C)	0	DALL	100.000	0
35	154760 Miami Fort Coal Yard	0	100.00% (C)	0	DALL	100.000	0
36	154770 M&S East Bend - DPL	(2,096,902)	100.00% (C)	(2,096,902)	DALL	100.000	(2,096,902)
37	154900 FOB Ship Point	5,373	100.00% (C)	5,373	DALL	100.000	5,373
38	154990 Reserve for Loss on Parts	(213,729)	100.00% (C)	(213,729)	DALL	100.000	(213,729)
39		8,206,322		8,033,819			8,033,819
40	163000 Stores Expense - Non Production	(5,615)	97.90% (D)	(5,497)	DALL	100.000	(5,497)
41	163300 Stores Expense - Other Production	439,567	100.00% (C)	439,567	DALL	100.000	439,567
42	Total	8,640,274		8,467,889			8,467,889
43							
44							
						Total Electric Production (to D-2.29)	8,230,415
45	<u>Forecasted Period - Ending Balance</u>						
46							
47	154090 Pit Materials & Supplies - Gas	143,876	0.00%	0	DALL	100.000	0
48	154100 Pit Materials & Supplies - Com	16,188	58.48% (B)	9,467	DALL	100.000	9,467
49	154110 Pit Materials & Supplies - Elec	145,380	100.00% (C)	145,380	DALL	100.000	145,380
50	154170 M&S East Bend Lime	604,378	100.00% (C)	604,378	DALL	100.000	604,378
51	154300 M&S Fuels and Misc	52,761	58.48% (B)	30,855	DALL	100.000	30,855
52	154410 Minor Material	51,896	100.00% (C)	51,896	DALL	100.000	51,896
53	154550 Gas Turbines	389,935	100.00% (C)	389,935	DALL	100.000	389,935
54	154620 Plant M&S - Common CBU	235,209	100.00% (C)	235,209	DALL	100.000	235,209
55	154630 Plant M&S - Electric CBU	8,864,225	100.00% (C)	8,864,225	DALL	100.000	8,864,225
56	154640 M&S Fuels and Misc - CBU	7,732	100.00% (C)	7,732	DALL	100.000	7,732
57	154740 Miami Fort Mechanical & Elec	0	100.00% (C)	0	DALL	100.000	0
58	154760 Miami Fort Coal Yard	0	100.00% (C)	0	DALL	100.000	0
59	154770 M&S East Bend - DPL	(2,096,902)	100.00% (C)	(2,096,902)	DALL	100.000	(2,096,902)
60	154900 FOB Ship Point	5,373	100.00% (C)	5,373	DALL	100.000	5,373
61	154990 Reserve for Loss on Parts	(213,729)	100.00% (C)	(213,729)	DALL	100.000	(213,729)
62		8,206,322		8,033,819			8,033,819
63	163000 Stores Expense - Non Production	(5,615)	97.90% (D)	(5,497)	DALL	100.000	(5,497)
64	163300 Stores Expense - Other Production	439,567	100.00% (C)	439,567	DALL	100.000	439,567
65	Total	8,640,274		8,467,889			8,467,889

Source:

(A) WPB-5.1d

(B) Allocated Based on Retail Customers, WPB-5.1f.

(C) 100% Electric Account

(D) Allocated Based on 13-Month Average of Other M&S Accounts (8,033,819/8,206,322=97.9%)

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DETAIL OF THIRTEEN MONTH AVERAGE OF MATERIAL & SUPPLIES
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1d
 PAGE 1 OF 2
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	MONTH	ACCOUNT 154090 (A) \$	ACCOUNT 154100 (A) \$	ACCOUNT 154110 (A) \$	ACCOUNT 154170 (A) \$	ACCOUNT 154300 (A) \$	ACCOUNT 154410 (A) \$	ACCOUNT 154550 (A) \$	ACCOUNT 154620 (A) \$
1	<u>Base Period</u>								
2	September 2005	142,576	14,082	141,542	845,023	47,516	42,351	390,420	231,806
3	October	144,395	15,110	146,364	626,410	54,583	45,934	390,420	231,806
4	November	142,969	15,059	138,876	696,633	51,007	47,482	390,420	231,806
5	December	140,430	14,770	144,068	696,633	49,253	47,634	390,420	231,806
6	January 2006	143,631	15,672	143,115	565,314	66,726	54,281	390,420	231,806
7	February	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
8	March	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
9	April	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
10	May	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
11	June	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
12	July	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
13	August	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
14									
15	<u>Forecasted Period</u>								
16	December 2006	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
17	January 2007	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
18	February	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
19	March	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
20	April	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
21	May	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
22	June	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
23	July	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
24	August	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
25	September	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
26	October	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
27	November	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
28	December	143,876	16,188	145,380	604,378	52,761	51,896	389,935	235,209
29	Total	<u>1,870,388</u>	<u>210,444</u>	<u>1,889,940</u>	<u>7,856,914</u>	<u>685,893</u>	<u>674,648</u>	<u>5,069,155</u>	<u>3,057,717</u>
30									
31	Thirteen Month Average Balance	<u>143,876</u>	<u>16,188</u>	<u>145,380</u>	<u>604,378</u>	<u>52,761</u>	<u>51,896</u>	<u>389,935</u>	<u>235,209</u>
		↓ V	↓ V	↓ V	↓ V	↓ V	↓ V	↓ V	↓ V
		To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c

(A) Company Records

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DETAIL OF THIRTEEN MONTH AVERAGE OF MATERIAL & SUPPLIES
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1d
 PAGE 2 OF 2
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	MONTH	ACCOUNT 154630 (A)	ACCOUNT 154640 (A)	ACCOUNT 154740 (A)	ACCOUNT 154760 (A)	ACCOUNT 154770 (A)	ACCOUNT 154900 (A)	ACCOUNT 154990 (A)	ACCOUNT 163000 (A)	ACCOUNT 163300 (A)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	<u>Base Period</u>									
2	September 2005	8,863,709	7,993	0	0	(2,211,816)	5,090	(195,587)	(66,974)	0
3	October	8,863,709	7,993	0	0	(2,139,328)	5,090	(195,587)	(73,574)	0
4	November	8,863,709	7,993	0	0	(2,117,651)	5,090	(195,587)	(63,698)	0
5	December	8,863,709	7,993	0	0	(2,117,651)	5,090	(195,587)	20,743	0
6	January 2006	8,863,709	7,993	0	0	(2,083,307)	5,090	(195,587)	16,245	439,567
7	February	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
8	March	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
9	April	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
10	May	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
11	June	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
12	July	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
13	August	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
14										
15	<u>Forecasted Period</u>									
16	December 2006	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
17	January 2007	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
18	February	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
19	March	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
20	April	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
21	May	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
22	June	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
23	July	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
24	August	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
25	September	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
26	October	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
27	November	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
28	December	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
29	Total	115,234,925	100,516	0	0	(27,259,726)	69,849	(2,778,477)	(72,995)	5,714,371
30										
31	Thirteen Month Average Balance	8,864,225	7,732	0	0	(2,096,902)	5,373	(213,729)	(5,615)	439,567
		↓	↓	↓	↓	↓	↓	↓	↓	↓
		To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c

(A) Company Records

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 PREPAYMENTS
 BASE PERIOD AND FORECAST PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO ELEC DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	KPSC Maintenance Tax	316,557	0.00% (2)	0	DALL	100.000	0
3	Margin Deposits	333	100.00%	333	DALL	100.000	333
4	Coal	2,143,780	100.00%	2,143,780	DALL	100.000	2,143,780
5	Tyrone Synfuel	4,161,456	100.00%	4,161,456	DALL	100.000	4,161,456
6	Insurance	<u>394,000</u>	100.00%	<u>394,000</u>	DALL	100.000	<u>394,000</u>
7	Total	<u>7,016,126</u>		<u>6,699,569</u>			<u>6,699,569</u>
8							
9	<u>Forecasted Period - 13 Month Average Balance</u>						
10	KPSC Maintenance Tax	316,557	0.00% (2)	0	DALL	100.000	0
11	Margin Deposits	333	100.00%	333	DALL	100.000	333
12	Coal	2,143,780	100.00%	2,143,780	DALL	100.000	2,143,780
13	Tyrone Synfuel	4,161,456	100.00%	4,161,456	DALL	100.000	4,161,456
14	Insurance	<u>394,000</u>	100.00%	<u>394,000</u>	DALL	100.000	<u>394,000</u>
15	Total	<u>7,016,126</u>		<u>6,699,569</u>			<u>6,699,569</u>
16							
17	<u>Forecasted Period - Ending Balance</u>						
18	KPSC Maintenance Tax	316,557	0.00% (2)	0	DALL	100.000	0
19	Margin Deposits	333	100.00%	333	DALL	100.000	333
20	Coal	2,143,780	100.00%	2,143,780	DALL	100.000	2,143,780
21	Tyrone Synfuel	4,161,456	100.00%	4,161,456	DALL	100.000	4,161,456
22	Insurance	<u>394,000</u>	100.00%	<u>394,000</u>	DALL	100.000	<u>394,000</u>
23	Total	<u>7,016,126</u>		<u>6,699,569</u>			<u>6,699,569</u>

(1) WPB-5.1h.

(2) Not allowed due to Commission precedent.

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
DEVELOPMENT OF FACTORS TO ALLOCATE
PREPAYMENTS AND MATERIALS AND SUPPLIES

WPB-5.1f
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION /</u> <u>COMMON ALLOCATION</u>		
1	<u>Retail Customers at August 31, 2006</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
2	Gas	92,617	41.11%
3	Electric	<u>132,689</u>	<u>58.89%</u>
4	Total	<u>225,306</u>	<u>100.00%</u>
5			
6	<u>Retail Customers at December 31, 2007</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
7	Gas	96,184	41.52%
8	Electric	<u>135,468</u>	<u>58.48%</u>
9	Total	<u>231,652</u>	<u>100.00%</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 NATURAL GAS STORAGE BALANCE (ACCT NO. 164110)
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1g
 WITNESS RESPONSIBLE:
 W. D. WATHEN

<u>LINE</u> <u>NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u> \$
1	<u>Base Period</u>	
2	September 2005	8,952,247
3	October	9,909,507
4	November	10,255,094
5	December	8,509,260
6	January 2006	7,556,687
7	February	5,293,877
8	March	5,293,877
9	April	5,293,877
10	May	5,293,877
11	June	5,293,877
12	July	5,293,877
13	August	5,293,877
14		
15	<u>Forecasted Period</u>	
16	December 2006	6,557,000
17	January 2007	6,557,000
18	February	6,557,000
19	March	6,557,000
20	April	6,557,000
21	May	6,557,000
22	June	6,557,000
23	July	6,557,000
24	August	6,557,000
25	September	6,557,000
26	October	6,557,000
27	November	6,557,000
28	December	6,557,000
29	Total	<u>85,241,001</u>
30		
31	Thirteen Month Average Balance	<u>6,557,000</u>

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To WPA-1d

(A) Company Records

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DETAIL OF THIRTEEN MONTH AVERAGE OF PREPAYMENTS
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1h
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	MONTH	Prepayments 165000 (A) \$	Prepaid Insurance 165010 (A) \$	Margin Deposits 165055 (A) \$	Public Utility Fees 165210 (A) \$	Coal 165900 (A) \$	Tyrone Synfuel 165910 (A) \$
1	<u>Base Period</u>						
2	September 2005	0	442,825	0	440,002	0	0
3	October	0	393,825	0	391,113	0	0
4	November	0	344,825	0	342,224	0	0
5	December	3,910,488	295,825	0	293,335	0	0
6	January 2006	3,910,488	246,825	75,173	244,446	1,031,549	4,171,288
7	February	2,606,992	49,000	75,333	195,557	2,359,702	4,609,535
8	March	1,955,244	394,000	333	316,557	2,143,780	4,161,456
9	April	0	394,000	333	316,557	2,143,780	4,161,456
10	May	0	394,000	333	316,557	2,143,780	4,161,456
11	June	0	394,000	333	316,557	2,143,780	4,161,456
12	July	0	394,000	333	316,557	2,143,780	4,161,456
13	August	0	394,000	333	316,557	2,143,780	4,161,456
14							
15	<u>Forecasted Period</u>						
16	December 2006	0	394,000	333	316,557	2,143,780	4,161,456
17	January 2007	0	394,000	333	316,557	2,143,780	4,161,456
18	February	0	394,000	333	316,557	2,143,780	4,161,456
19	March	0	394,000	333	316,557	2,143,780	4,161,456
20	April	0	394,000	333	316,557	2,143,780	4,161,456
21	May	0	394,000	333	316,557	2,143,780	4,161,456
22	June	0	394,000	333	316,557	2,143,780	4,161,456
23	July	0	394,000	333	316,557	2,143,780	4,161,456
24	August	0	394,000	333	316,557	2,143,780	4,161,456
25	September	0	394,000	333	316,557	2,143,780	4,161,456
26	October	0	394,000	333	316,557	2,143,780	4,161,456
27	November	0	394,000	333	316,557	2,143,780	4,161,456
28	December	0	394,000	333	316,557	2,143,780	4,161,456
29	Total	0	5,122,000	4,329	4,115,241	27,869,140	54,098,928
30							
31	Thirteen Month Average Balance	0	394,000	333	316,557	2,143,780	4,161,456

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 To WPB-5.1e To WPB-5.1e To WPB-5.1e To WPB-5.1e To WPB-5.1e To WPB-5.1e

(A) Company Records

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DETAIL OF THIRTEEN MONTH AVERAGE EMISSION ALLOWANCES
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1j
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	MONTH	SO2 EA 158130 (A) \$	NOx 158210 (A) \$	Total EA Inventory \$
1	<u>Base Period</u>			
2	September 2005	0	0	0
3	October	0	0	0
4	November	0	0	0
5	December	0	0	0
6	January 2006	742,732	636,271	1,379,003
7	February	4,872,197	1,047,771	5,919,968
8	March	4,872,197	1,047,771	5,919,968
9	April	4,872,197	1,047,771	5,919,968
10	May	4,872,197	1,047,771	5,919,968
11	June	4,872,197	1,047,771	5,919,968
12	July	4,872,197	1,047,771	5,919,968
13	August	4,872,197	1,047,771	5,919,968
14				
15	<u>Forecasted Period</u>			
16	December 2006	4,872,197	1,047,771	5,919,968
17	January 2007	4,872,197	1,047,771	5,919,968
18	February	4,872,197	1,047,771	5,919,968
19	March	4,872,197	1,047,771	5,919,968
20	April	4,872,197	1,047,771	5,919,968
21	May	4,872,197	1,047,771	5,919,968
22	June	4,872,197	1,047,771	5,919,968
23	July	4,872,197	1,047,771	5,919,968
24	August	4,872,197	1,047,771	5,919,968
25	September	4,872,197	1,047,771	5,919,968
26	October	4,872,197	1,047,771	5,919,968
27	November	4,872,197	1,047,771	5,919,968
28	December	4,872,197	1,047,771	5,919,968
29	Total	<u>63,338,561</u>	<u>13,621,023</u>	<u>76,959,584</u>
30				
31	Thirteen Month Average Balance	<u>4,872,197</u>	<u>1,047,771</u>	<u>5,919,968</u>

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 To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
DATA: "X" BASE PERIOD FORECASTED PERIOD
END OF MONTH BALANCES

WPB-6a
WITNESS RESPONSIBLE.
W. D. WATHEN

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	FEBRUARY 2006	MARCH 2006	APRIL 2006	MAY 2006	JUNE 2006	JULY 2006	AUGUST 2006
1	GAS								
2	252050	Customers' Advances for Construction	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)
3									
4	255	Investment Tax Credits:							
5		3% Credit	(35,140)	(34,522)	(33,904)	(33,286)	(32,668)	(32,050)	(31,432)
6		4% Credit	(67,568)	(67,134)	(66,700)	(66,266)	(65,832)	(65,398)	(64,964)
7		10% Credit	(1,320,673)	(1,315,346)	(1,310,019)	(1,304,692)	(1,299,365)	(1,294,038)	(1,288,711)
8		Total Investment Tax Credits	<u>(1,423,381)</u>	<u>(1,417,002)</u>	<u>(1,410,623)</u>	<u>(1,404,244)</u>	<u>(1,397,865)</u>	<u>(1,391,486)</u>	<u>(1,385,107)</u>
9									
10		Accumulated Deferred Income Taxes:							
11	190	Total Account 190	525,289	525,289	525,289	525,289	525,289	525,289	525,289
12	282	Account 282 - Other	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)
13	282	Liberalized Depreciation	(29,224,967)	(29,332,550)	(29,439,247)	(29,545,829)	(29,651,138)	(29,756,691)	(29,861,983)
14	283	Account 283 - Other	3,046,956	3,084,702	3,111,620	3,127,069	3,137,376	3,146,101	3,154,431
15	283	Unrecovered Purchased Gas Cost	(2,946,745)	(2,946,745)	(2,946,745)	(2,946,745)	(2,946,745)	(2,946,745)	(2,946,745)
16		Total Deferred Income Taxes	<u>(28,676,965)</u>	<u>(28,746,822)</u>	<u>(28,826,601)</u>	<u>(28,917,734)</u>	<u>(29,012,736)</u>	<u>(29,109,564)</u>	<u>(29,206,526)</u>
17									
18	ELECTRIC								
19	252	Customers' Advances for Construction	0	0	0	0	0	0	0
20									
21	255	Investment Tax Credits:							
22		3% Credit							
23		4% Credit	(1,003)	(905)	(807)	(709)	(611)	(513)	(415)
24		10% Credit	(908,006)	(894,298)	(880,590)	(866,882)	(853,174)	(839,466)	(825,758)
25		Total Investment Tax Credits	<u>(909,009)</u>	<u>(895,203)</u>	<u>(881,397)</u>	<u>(867,591)</u>	<u>(853,785)</u>	<u>(839,979)</u>	<u>(826,173)</u>
26									
27		Accumulated Deferred Income Taxes:							
28	190	Total Account 190	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808
29	282	Account 282 - Other	(167,092)	(167,092)	(167,092)	(167,092)	(167,092)	(167,092)	(167,092)
30	282	Liberalized Depreciation	(37,251,882)	(37,520,697)	(37,788,222)	(38,055,361)	(38,319,875)	(38,569,378)	(38,818,195)
31	283	Total Account 283	(660,342)	(659,983)	(652,001)	(641,534)	(631,993)	(621,677)	(611,310)
32		Total Deferred Income Taxes	<u>(36,783,508)</u>	<u>(36,981,964)</u>	<u>(37,191,507)</u>	<u>(37,408,179)</u>	<u>(37,611,152)</u>	<u>(37,779,339)</u>	<u>(37,942,489)</u>
33									
34	NON-UTILITY								
35									
36	255	Investment Tax Credits:							
37		3% Credit							
38		4% Credit	(1,084)	(1,046)	(1,008)	(970)	(932)	(894)	(856)
39		10% Credit	(5,201,832)	(5,131,892)	(5,061,952)	(4,992,012)	(4,922,072)	(4,852,132)	(4,782,192)
40		Total Investment Tax Credits	<u>(5,202,916)</u>	<u>(5,132,938)</u>	<u>(5,062,960)</u>	<u>(4,992,982)</u>	<u>(4,923,004)</u>	<u>(4,853,026)</u>	<u>(4,783,048)</u>
41									
42		Accumulated Deferred Income Taxes:							
43	190	Total Account 190	4,185,194	3,895,665	3,606,136	3,316,607	3,027,078	2,737,549	2,448,020
44	282	Account 282 - Other	(6,355,626)	(6,355,626)	(6,355,626)	(6,355,626)	(6,355,626)	(6,355,626)	(6,355,626)
45	282	Liberalized Depreciation	(76,188,201)	(75,916,015)	(75,643,829)	(75,371,643)	(75,099,457)	(74,827,271)	(74,555,085)
46	283	Total Account 283	449,620	446,754	443,888	441,022	438,156	435,290	432,424
47		Total Deferred Income Taxes	<u>(77,909,013)</u>	<u>(77,929,222)</u>	<u>(77,949,431)</u>	<u>(77,969,640)</u>	<u>(77,989,849)</u>	<u>(78,010,058)</u>	<u>(78,030,267)</u>

DUKE ENERGY KENTUCKY
CASE NO 2006-00172
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
DATA - BASE PERIOD "X" FORECASTED PERIOD
THIRTEEN MONTH AVERAGE BALANCE

WPB-6b
WITNESS RESPONSIBLE
W D WATHEN

LINE -NO	ACCOUNT NUMBER	DESCRIPTION	DECEMBER 2006	JANUARY 2007	FEBRUARY 2007	MARCH 2007	APRIL 2007	MAY 2007	JUNE 2007	JULY 2007	AUGUST 2007	SEPTEMBER 2007	OCTOBER 2007	NOVEMBER 2007	DECEMBER 2007	TOTAL	13 MONTH AVERAGE
1	GAS																
2	252050	Customers' Advances for Construction	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(2,468,711)	(24,893,243)	(2,468,711)
3																	
4	255	Investment Tax Credits:															
5		3% Credit	(26,960)	(28,397)	(27,634)	(27,271)	(26,709)	(26,145)	(25,582)	(25,019)	(24,456)	(23,893)	(23,330)	(22,767)	(22,204)	(332,566)	(25,582)
6		4% Credit	(83,228)	(82,794)	(82,360)	(81,926)	(81,492)	(81,058)	(80,624)	(80,190)	(79,756)	(79,322)	(78,888)	(78,454)	(78,020)	(868,112)	(80,624)
7		10% Credit	(1,267,403)	(1,262,076)	(1,256,749)	(1,251,422)	(1,246,095)	(1,240,768)	(1,235,441)	(1,230,114)	(1,224,787)	(1,219,460)	(1,214,133)	(1,208,806)	(1,203,479)	(16,080,733)	(1,235,441)
8		Total Investment Tax Credits	(1,358,591)	(1,353,267)	(1,348,943)	(1,343,616)	(1,338,289)	(1,332,962)	(1,327,635)	(1,322,308)	(1,316,981)	(1,311,654)	(1,306,327)	(1,301,000)	(1,295,673)	(17,181,411)	(1,321,647)
9																	
10		Accumulated Deferred Income Taxes:															
11	190	Total Account 190	525,289	525,289	525,289	525,289	525,289	525,289	525,289	525,289	525,289	525,289	525,289	525,289	525,289	6,828,757	525,289
12	282	Account 282 - Other	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(77,518)	(888,112)	(77,518)
13	282	Liberalized Depreciation	(30,262,406)	(30,166,901)	(30,072,559)	(29,978,418)	(29,884,277)	(29,790,136)	(29,695,995)	(29,601,854)	(29,507,713)	(29,413,572)	(29,319,431)	(29,225,290)	(29,131,149)	(306,297,851)	(29,715,219)
14	283	Account 283 - Other	3,234,428	3,230,519	3,226,610	3,222,701	3,218,792	3,214,883	3,210,974	3,207,065	3,203,156	3,199,247	3,195,338	3,191,429	3,187,520	41,742,862	3,210,974
15	283	Unrecovered Purchased Gas Cost	(2,946,745)	(4,479,630)	(3,090,860)	(1,094,930)	1,053,748	2,308,606	2,457,773	2,412,865	2,368,538	2,285,605	1,608,611	327,233	(2,109,303)	1,314,731	161,133
16		Total Deferred Income Taxes	(29,526,652)	(30,965,241)	(29,488,638)	(27,403,678)	(25,167,061)	(23,825,289)	(23,590,379)	(23,550,649)	(23,511,191)	(23,501,908)	(23,907,036)	(25,307,711)	(27,673,274)	(337,419,435)	(25,956,341)
17																	
18	ELECTRIC																
19	252	Customers' Advances for Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21	255	Investment Tax Credits:															
22		3% Credit		(21)	(19)	(17)	(15)	(13)	(11)	(9)	(7)	(5)	(3)	(1)	0	0	0
23		4% Credit	(23)	(758,942)	(746,958)	(734,974)	(722,990)	(711,006)	(699,022)	(687,038)	(675,054)	(663,070)	(651,086)	(639,102)	(627,118)	(9,087,299)	(699,022)
24		10% Credit	(770,926)	(758,963)	(746,977)	(734,991)	(722,990)	(711,019)	(699,033)	(687,047)	(675,061)	(663,075)	(651,089)	(639,103)	(627,118)	(9,087,430)	(699,033)
25		Total Investment Tax Credits	(770,949)	(758,984)	(746,996)	(734,988)	(722,995)	(711,019)	(699,033)	(687,047)	(675,061)	(663,075)	(651,089)	(639,103)	(627,118)	(9,087,430)	(699,033)
26																	
27		Accumulated Deferred Income Taxes:															
28	190	Total Account 190	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	1,295,808	16,845,604	1,295,808
29	282	Account 282	(167,092)	(81,092)	85,909	280,908	325,908	91,908	(133,092)	(389,092)	(687,092)	(770,092)	(857,092)	(1,019,092)	(1,110,092)	(4,306,198)	(331,400)
30	282	Liberalized Depreciation	(39,780,259)	(39,989,504)	(40,197,812)	(40,404,987)	(40,610,982)	(40,816,008)	(41,019,245)	(41,218,713)	(41,417,163)	(41,613,945)	(41,809,502)	(42,003,910)	(42,185,810)	(533,067,639)	(41,005,203)
31	283	Total Account 283	10,953	14,830	18,707	22,972	26,849	30,729	34,991	38,868	42,745	47,010	50,887	54,764	59,029	453,331	34,872
32		Total Deferred Income Taxes	(38,640,589)	(38,739,958)	(38,797,189)	(38,805,299)	(38,862,417)	(38,967,586)	(39,021,538)	(39,072,129)	(39,122,538)	(39,172,538)	(39,222,538)	(39,272,538)	(39,322,538)	(494,077,000)	(40,005,923)
33																	
34	NON-UTILITY																
35																	
36	255	Investment Tax Credits:															
37		3% Credit		(704)	(678)	(648)	(620)	(592)	(564)	(536)	(508)	(480)	(452)	(424)	(396)	(368)	(6,968)
38		4% Credit	(4,502,432)	(4,433,053)	(4,363,674)	(4,294,295)	(4,224,916)	(4,155,537)	(4,086,158)	(4,016,779)	(3,947,400)	(3,878,021)	(3,808,642)	(3,739,263)	(3,669,884)	(53,120,054)	(4,086,158)
39		10% Credit	(4,503,136)	(4,433,728)	(4,364,320)	(4,294,916)	(4,225,508)	(4,156,101)	(4,086,694)	(4,017,287)	(3,947,880)	(3,878,473)	(3,809,066)	(3,739,659)	(3,670,252)	(53,127,022)	(4,086,694)
40		Total Investment Tax Credits	(4,503,136)	(4,433,728)	(4,364,320)	(4,294,916)	(4,225,508)	(4,156,101)	(4,086,694)	(4,017,287)	(3,947,880)	(3,878,473)	(3,809,066)	(3,739,659)	(3,670,252)	(53,127,022)	(4,086,694)
41																	
42		Accumulated Deferred Income Taxes:															
43	190	Total Account 190	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	1,289,904	16,788,752	1,289,904
44	282	Account 282	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(6,355,628)	(82,623,138)	(6,355,628)
45	282	Liberalized Depreciation	(73,486,341)	(73,194,156)	(72,921,969)	(72,648,783)	(72,377,597)	(72,105,411)	(71,833,225)	(71,561,039)	(71,288,853)	(71,016,667)	(70,744,481)	(70,472,295)	(70,200,109)	(833,831,825)	(71,833,225)
46	283	Total Account 283	420,990	418,994	415,228	412,362	409,496	406,630	403,764	400,898	398,032	395,166	392,300	389,434	386,568	5,248,632	403,764
47		Total Deferred Income Taxes	(78,111,103)	(77,841,783)	(77,572,463)	(77,303,143)	(77,033,823)	(76,764,503)	(76,495,183)	(76,225,863)	(75,956,543)	(75,687,223)	(75,417,903)	(75,148,583)	(74,879,263)	(984,437,378)	(76,495,183)

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN ULH&P CUSTOMERS

WPB-6c
 WITNESS RESPONSIBLE:
 W. D. WATHEN

DATA: "X" BASE PERIOD FORECASTED PERIOD
 AS OF AUGUST 31, 2006

LINE NO.	Description	WPB-6a (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	(31,432)	2.11%	(663) --> To WPA-1b
2	Liberalized Depreciation	(29,861,983)	2.11%	(630,088) --> To WPA-1b

(A) Ratio of Gas Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant, per Gas Case No. 2005-00042.

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN ULH&P CUSTOMERS
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 AS OF DECEMBER 31, 2007

WPB-6d
 WITNESS RESPONSIBLE:
 W. D. WATHEN

LINE NO.	Description	WPB-6b (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	(25,582)	2.11%	(540) --> To WPA-1d
2	Liberalized Depreciation	(31,334,631)	2.11%	(661,161) --> To WPA-1d

(A) Ratio of Gas Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant, per Gas Case No. 2005-00042.

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>46,519,810</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.5493%	To Sch C-1 ←	<u>255,518</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.167%	SCH. H	<u>77,688</u>
9			
10	Operating Expenses Before Income Taxes		<u>333,206</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>46,186,604</u>
13			
14	State Income Taxes (Line 12 * 5.8%)	To Sch C-1 ←	<u>2,678,823</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 35%	To Sch C-1 ←	<u>15,227,723</u>
17			
18	Total Operating Expenses		<u>18,239,752</u>
19			
20	Income Available for Fixed Charges		<u>28,280,058</u>

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2006
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	169,428,513	65,560,562		234,989,075
2					
3	Total Unbilled Revenue (A)	(688,538)	0		(688,538)
4					
5	DSM Tracker	1,878,497			1,878,497
6					
7	Other Revenue: (B)				
8	Sales for Resale			4,452,784	4,452,784
9	Emission Allowance Sale Proceeds			2,133,750	2,133,750
10	Misc Service Revenues			117,713	117,713
11	Reconnection Charges			29,403	29,403
12	Bad Check Charges			8,681	8,681
13	Transmission Revenues			119,144	119,144
14	Rental Revenues			7,411,563	7,411,563
15	Other Electric Revenues			1,493,393	1,493,393
16	Total Other Revenue			15,766,431	15,766,431
17					
18	Total Revenues	170,618,472	65,560,562	15,766,431	251,945,465

Notes:

(A) Source: WPC-2c.

(B) Source: Schedule C-2.1 and WPC-2c.

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	169,882,143	101,980,568		271,862,711
2					
3	Total Unbilled Revenue (A)	90,983	981,235		1,072,218
4					
5	Tracker Revenue:				
6	DSM Tracker	2,018,144			2,018,144
7	OSS Sharing Credit		(2,190,184)		(2,190,184)
9	Merger Savings Credit	(2,044,825)			(2,044,825)
10					
11	Other Revenue: (B)				
12	Sales for Resale			17,670,012	17,670,012
13	Rental Revenues			1,456,269	1,456,269
14	Other Electric Revenues			101,496	101,496
15	Total Other Revenue	0	0	19,227,777	19,227,777
16					
17	Total Revenues	169,946,445	100,771,619	19,227,777	289,945,841

Notes:

(A) Source: WPC-2d.

(B) Source: Schedule C-2.1 and WPC-2d.

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ELECTRIC DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2006
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2c
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Description	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Total
1	General													
2	Residential	7,218,141	4,962,931	4,446,752	6,084,338	6,350,867	5,505,986	5,621,685	4,924,111	4,519,497	5,694,686	7,239,349	7,562,362	70,130,705
3	Commercial	5,861,959	4,822,459	4,463,381	4,850,676	4,793,213	4,533,363	4,461,035	4,447,516	4,365,004	5,045,127	5,387,808	5,578,143	58,609,684
4	Industrial	2,717,537	2,354,389	2,183,758	2,257,378	2,167,630	2,107,166	2,022,739	2,066,778	2,141,992	2,404,269	2,382,664	2,452,156	27,258,456
5	Street Lighting	98,749	97,786	74,031	117,517	41,489	158,737	112,278	99,774	96,245	91,515	96,398	100,863	1,185,382
6	OPA	1,202,441	1,091,934	982,031	1,000,127	997,708	938,052	939,477	911,945	943,489	1,021,943	1,009,376	1,038,683	12,077,206
7	Inter-Dept	16,588	15,597	17,275	19,513	21,122	17,976	9,868	9,182	9,307	9,702	10,879	10,073	167,080
8														
9	Unbilled													
10	Residential	(1,542,000)	(647,000)	500,000	830,000	(1,257,000)	(93,000)	(332,524)	(458,095)	431,861	1,348,583	626,585	448,091	(144,499)
11	Commercial	(419,000)	(157,000)	(141,000)	4,000	(438,000)	(294,000)	200,821	(270,124)	529,349	275,648	178,629	337,433	(193,244)
12	Industrial	(311,000)	17,000	(48,000)	(74,000)	(341,000)	(103,000)	(2,042)	(73,292)	208,827	52,313	112,376	302,770	(259,048)
13	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OPA	(55,000)	(43,000)	(90,000)	30,000	(181,000)	(38,000)	47,036	(59,527)	152,886	31,013	41,693	72,152	(91,747)
15	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
16														
17	Base Fuel													
18	Residential	2,717,604	1,985,069	1,730,987	2,610,536	2,752,055	2,293,813	2,345,501	1,961,467	1,754,577	2,124,504	2,726,978	2,854,448	27,857,539
19	Commercial	2,609,926	2,179,895	1,961,530	2,236,860	2,210,385	2,000,479	1,985,808	1,993,501	1,969,027	2,258,389	2,480,093	2,515,869	26,401,762
20	Industrial	1,389,046	1,273,343	1,200,303	1,288,992	1,225,265	1,194,972	1,180,855	1,193,168	1,216,517	1,280,071	1,277,112	1,316,038	15,035,682
21	Street Lighting	29,872	29,225	25,994	31,242	18,273	41,247	34,230	29,820	27,930	25,926	27,396	29,362	350,517
22	OPA	568,628	518,818	465,157	485,817	487,007	449,106	465,419	446,138	457,497	490,734	498,313	508,642	5,841,276
23	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Fuel Clause													
26	Residential	(359,679)	(262,702)	(229,062)	(345,081)	(363,936)	(303,129)	(310,219)	(259,426)	(232,063)	(280,990)	(360,674)	(377,533)	(3,684,494)
27	Commercial	(348,043)	(285,253)	(256,039)	(294,225)	(292,224)	(264,548)	(262,645)	(263,663)	(260,426)	(298,697)	(328,020)	(332,752)	(3,486,535)
28	Industrial	(171,971)	(159,683)	(154,296)	(166,401)	(158,315)	(154,537)	(156,181)	(157,810)	(160,898)	(169,304)	(168,912)	(174,061)	(1,952,369)
29	Street Lighting	(3,965)	(3,880)	(3,451)	(4,145)	(2,429)	(5,468)	(4,527)	(3,944)	(3,694)	(3,429)	(3,623)	(3,883)	(46,438)
30	OPA	(71,625)	(65,236)	(58,851)	(61,497)	(62,388)	(57,621)	(61,557)	(59,007)	(60,509)	(64,905)	(65,908)	(67,274)	(756,378)
31	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
32														
33	Total Fuel	6,359,793	5,209,596	4,682,272	5,782,098	5,813,693	5,194,314	5,216,684	4,880,244	4,707,958	5,362,299	6,082,755	6,268,856	65,560,562
34														
35	DSM													
36	Residential	245,080	178,739	155,862	235,237	248,149	206,672	211,686	177,026	158,354	191,741	246,115	257,620	2,512,281
37	Commercial	(41,893)	(34,022)	(30,121)	(34,387)	(33,984)	(30,891)	(34,118)	(34,250)	(33,830)	(38,801)	(42,610)	(43,225)	(432,132)
38	Industrial	(19,743)	(17,852)	(17,187)	(18,383)	(17,337)	(16,981)	0	0	0	0	0	0	(107,483)
39	Street Lighting	(31)	(32)	(35)	(43)	(40)	(38)	(588)	(512)	(480)	(445)	(471)	(504)	(3,219)
40	OPA	(8,080)	(7,142)	(6,437)	(6,790)	(6,876)	(6,373)	(7,996)	(7,665)	(7,860)	(8,431)	(8,561)	(8,739)	(90,950)
41	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
42														
43	Sales for Resale	0	0	0	0	2,594,771	1,858,013	0	0	0	0	0	0	4,452,784
44														
45	NOx Compliance Sale	0	0	0	0	2,133,750	0	0	0	0	0	0	0	2,133,750
46														
47	Misc. Service Revenue	42,673	40,221	42,178	129,743	636,417	1,181,784	3,461,712	1,297,033	1,057,947	467,512	341,946	480,731	9,179,897
48														
49	Total Revenue	21,366,212	17,884,604	17,214,760	21,207,024	23,523,572	21,119,780	21,927,753	17,910,144	19,280,546	21,948,674	23,704,931	24,857,465	251,945,465

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ELECTRIC DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2d
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Description	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
1	Base Revenue													
2	Residential	6,830,859	6,266,775	5,684,619	4,978,821	4,569,722	5,757,827	7,319,034	7,645,578	6,925,846	4,789,052	4,927,537	6,135,355	71,831,025
3	Commercial	4,812,622	4,667,071	4,547,752	4,533,935	4,449,859	5,143,175	5,492,529	5,698,546	5,436,304	4,620,344	4,349,981	4,746,132	58,486,250
4	Industrial	2,031,665	2,050,839	2,048,082	2,090,191	2,166,329	2,431,199	2,406,956	2,476,844	2,489,966	2,118,092	2,073,013	2,072,874	28,456,050
5	Street Lighting	116,195	103,650	113,718	101,052	97,494	92,727	97,608	102,108	105,856	112,770	113,293	126,164	1,282,635
6	OPA	950,467	980,105	948,880	921,076	952,899	1,032,201	1,019,507	1,049,093	1,036,110	959,879	906,766	980,587	11,737,570
7	Inter-Dept	8,922	8,339	7,162	6,657	6,757	7,045	7,864	7,265	7,650	6,975	6,585	7,392	88,613
8														
9	Unbilled													
10	Residential	(210,908)	(827,299)	147,955	(182,319)	(254,938)	1,532,064	979,452	465,404	(2,363,110)	(275,518)	619,628	841,028	471,439
11	Commercial	15,051	(247,286)	682,015	69,524	(129,933)	359,123	428,064	350,897	(982,914)	(2,778)	(61,798)	(168,679)	311,306
12	Industrial	(37,930)	100,452	329,948	205,256	(305,539)	81,847	263,510	341,756	(437,338)	(126,961)	(31,207)	(178,275)	205,519
13	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OPA	(22,075)	(34,512)	177,998	33,587	(25,841)	47,825	106,294	74,753	(106,602)	(67,321)	(27,383)	(72,767)	83,954
15														
16	Base Fuel													
17	Residential	3,000,762	2,685,741	2,371,274	1,983,020	1,773,840	2,147,833	2,756,931	2,885,796	2,605,578	1,883,881	1,938,973	2,579,843	28,611,472
18	Commercial	2,247,297	2,100,086	2,024,410	2,032,237	2,007,304	2,302,279	2,528,297	2,564,761	2,484,522	2,092,775	1,998,828	2,224,617	26,607,413
19	Industrial	1,181,351	1,193,245	1,195,650	1,206,685	1,230,339	1,294,408	1,290,132	1,329,287	1,351,796	1,286,294	1,215,467	1,228,716	15,003,370
20	Street Lighting	38,907	32,951	34,669	30,202	28,293	26,269	27,739	29,725	31,844	35,376	37,132	39,919	393,026
21	OPA	489,990	489,761	470,078	450,605	462,059	495,660	503,315	513,739	524,468	474,488	454,041	504,155	5,832,359
22	Inter-Dept	4,162	3,761	3,188	2,978	3,074	3,131	3,608	3,303	3,475	3,150	3,055	3,475	40,360
23														
24	Fuel Clause													
25	Residential	365,132	284,450	1,584,551	2,409,352	442,816	636,241	1,354,086	1,297,427	475,010	39,984	176,476	398,702	9,464,327
26	Commercial	273,451	222,422	1,352,766	2,469,150	501,210	681,991	1,241,791	1,153,093	452,941	44,417	182,111	343,804	8,919,147
27	Industrial	143,747	126,376	798,967	1,466,111	307,207	383,435	633,657	597,635	246,439	27,301	110,740	189,892	5,031,509
28	Street Lighting	4,734	3,490	23,167	36,695	7,065	7,782	13,624	13,364	5,805	751	3,383	6,169	126,029
29	OPA	59,622	51,871	314,119	547,481	115,373	146,827	247,207	230,972	95,613	10,071	41,367	77,915	1,938,438
30	Inter-Dept	506	398	2,130	3,618	767	927	1,772	1,485	633	67	278	537	13,118
31														
32	Total Fuel	7,809,661	7,194,554	10,174,969	12,638,134	6,879,447	8,128,783	10,602,159	10,620,587	8,278,124	5,898,555	6,159,851	7,597,744	101,980,568
33														
34	DSM													
35	Residential	270,825	242,393	214,012	178,971	160,093	193,846	248,818	260,449	235,158	170,024	174,816	232,836	2,582,241
36	Commercial	(38,611)	(36,081)	(34,781)	(34,916)	(34,487)	(39,555)	(43,438)	(44,065)	(42,686)	(35,956)	(34,342)	(38,221)	(457,139)
37	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Street Lighting	(668)	(566)	(596)	(519)	(488)	(451)	(477)	(511)	(547)	(608)	(638)	(686)	(6,753)
39	OPA	(8,418)	(6,415)	(8,076)	(7,742)	(7,839)	(8,516)	(8,647)	(8,826)	(9,011)	(8,152)	(7,801)	(8,662)	(100,205)
40														
41	OSS Sharing Credit													
42	Residential	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(854,172)
43	Commercial	(63,221)	(61,271)	(60,510)	(60,826)	(59,947)	(62,235)	(64,717)	(64,348)	(62,972)	(59,913)	(60,057)	(61,959)	(741,976)
44	Industrial	(33,234)	(34,813)	(35,738)	(36,117)	(36,743)	(36,890)	(33,024)	(33,351)	(34,262)	(36,825)	(36,520)	(34,222)	(419,839)
45	Street Lighting	(1,095)	(961)	(1,036)	(904)	(845)	(710)	(710)	(746)	(807)	(1,013)	(1,116)	(1,112)	(11,055)
46	OPA	(13,784)	(14,289)	(14,051)	(13,487)	(13,789)	(13,399)	(12,883)	(12,889)	(13,293)	(13,584)	(13,642)	(14,042)	(163,142)
47														
48	Merger Savings Credit													
49	Residential	(155,296)	(138,993)	(122,718)	(102,626)	(91,800)	(111,155)	(142,677)	(149,346)	(134,844)	(97,495)	(100,242)	(133,512)	(1,480,704)
50	Commercial	(26,250)	(24,531)	(23,647)	(23,738)	(23,447)	(26,893)	(29,533)	(29,959)	(29,021)	(24,445)	(23,348)	(25,986)	(310,798)
51	Industrial	(13,938)	(13,938)	(13,966)	(14,095)	(14,371)	(15,120)	(15,070)	(15,527)	(15,790)	(15,025)	(14,188)	(14,353)	(175,252)
52	Street Lighting	(984)	(834)	(877)	(764)	(716)	(665)	(702)	(752)	(806)	(895)	(939)	(1,010)	(9,944)
53	OPA	(5,724)	(5,721)	(5,491)	(5,263)	(5,397)	(5,790)	(5,879)	(6,001)	(6,126)	(5,542)	(5,304)	(5,889)	(68,127)
54														
55	Sales for Resale	2,115,048	2,401,842	1,214,222	0	1,767,968	1,037,976	1,098,032	1,310,849	1,319,817	1,894,424	1,979,954	1,529,880	17,670,012
56														
59	Misc. Service Revenue	155,909	143,023	155,909	151,614	155,909	151,614	155,909	155,909	151,614	63,654	57,767	58,934	1,557,765
60														
61	Total Revenue	24,414,046	22,638,372	26,054,571	25,354,321	20,129,068	25,604,592	29,796,798	30,110,536	21,675,135	19,780,557	20,679,475	23,498,370	289,945,841

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
SUMMARY OF VARIOUS FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2e
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Adjustment	Description	Base Revenue	Other Revenue	Fuel & Purch. Power	Other Production	Transmission Expense	Distribution Expense	Customer Accounting Expense	Customer Service & Informational Expense	Sales Expense	A&G Expense	Other Expense	Depreciation Expense	Taxes Other Than Income Taxes - State
1	D-2.15	Amortization of Deferred Expenses											806,020		
2	D-2.16	Rate Case Expense						38,724	268				78,333		81
3	D-2.17	Affiliated Company Rents		48,780					(97,055)						(29,509)
4	D-2.19	Eliminate Non-Native Sales		(17,670,012)	(10,930,572)	(2,327,094)			(11,085)						(3,370)
5	D-2.21	DSM Elimination	(2,018,144)	0							(2,018,144)				
6	D-2.22	Eliminate Misc. Expenses				(472)	(202)	(1,624)	(17,453)	(206,796)	(4,332)	(129,507)			
7	D-2.23	Annualize Depreciation												227,766	
8	D-2.24	Eliminate Unbilled Revenue	(90,983)						(500)						(152)
9	D-2.25	Back-up Power Agreement				10,431,923									
10	D-2.26	Credit for DEK's Share of NITS					(4,187,956)								
11	D-2.27	Incentive Compensation					1,377,707					(2,510,033)			
12	D-2.28	Update Network Service Rates													
13	D-2.31	Annualize Uncollectible Expense							(2,289,942)						
14	D-2.32	Merger Savings Credit	2,044,825												
15	D-2.33	Eliminate Native Fuel Rev. & Exp.		22,965	(102,961,803)										
16	D-2.34	Adjust Base Revenue	2,255,960												
17	D-2.35	Implement Automated Meter Reading		407,070						(367,326)			82,589	362,220	69,605
18			<u>2,191,658</u>	<u>(17,191,197)</u>	<u>(113,892,375)</u>	<u>8,104,357</u>	<u>(2,810,451)</u>	<u>37,100</u>	<u>(2,415,767)</u>	<u>(574,122)</u>	<u>(2,022,476)</u>	<u>(2,639,540)</u>	<u>966,942</u>	<u>589,986</u>	<u>36,655</u>

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

WPC-2.1a
WITNESS RESPONSIBLE:
W. D. WATHEN
PAGE 1 OF 8

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07
403300	DEPR	403	Electric Depreciation Expense	32,582,234	2,689,907	2,692,841	2,695,736	2,699,291	2,702,791	2,707,408
408020	OTHTX	408	Ohio Property Taxes - Prod	1,877,784	156,482	156,482	156,482	156,482	156,482	156,482
408025	OTHTX	408	Ohio Property Taxes - Trans	271,224	22,602	22,602	22,602	22,602	22,602	22,602
408055	OTHTX	408	Kentucky Property Tax - Elec	2,726,532	227,211	227,211	227,211	227,211	227,211	227,211
408065	OTHTX	408	Ky Property Taxes - East Bend	750,000	62,500	62,500	62,500	62,500	62,500	62,500
408240	OTHTX	408	Payroll Taxes-Joint Ownership	(230,278)	(19,860)	(19,813)	(20,072)	(19,107)	(19,750)	(19,058)
408410	OTHTX	408	Social Security Taxes	2,117,099	185,750	180,170	177,199	181,632	175,311	174,038
408510	OTHTX	408	Federal Hwy Use Tax	7,804	1,117	417	417	1,117	417	417
409060	FIT	409	Federal Income Taxes	3,922,869	290,951	453,147	630,462	(175,700)	(862,091)	559,801
409160	FIT	409	General Taxes	621,819	45,519	74,052	105,245	(36,573)	(157,321)	92,814
410060	FIT	410	Federal Income Tax	(563,296)	(39,340)	(40,308)	(41,261)	(42,105)	(42,929)	(44,779)
410160	FIT	410	State Income Tax	(39,700)	(1,997)	(2,167)	(2,335)	(2,483)	(2,628)	(2,955)
411060	FIT	411	Deferred FIT Credit - ITC Amortization	(143,846)	(11,987)	(11,987)	(11,987)	(11,987)	(11,987)	(11,987)
440503	REV	440	Res - Generation Base Revenue	39,661,212	3,771,630	3,460,175	3,138,740	2,749,036	2,523,154	3,179,161
440601	REV	440	Res - Base Fuel Revenue	28,611,472	3,000,762	2,685,741	2,371,274	1,983,020	1,773,840	2,147,833
440618	REV	440	Res - FCA/FPP Revenue	9,464,327	365,132	284,450	1,584,551	2,409,352	442,916	636,241
440633	REV	440	Res - OSS Sharing Credit	(854,172)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)
440609	REV	440	Res - Transmission Base Revenue	3,077,386	292,648	268,481	243,540	213,303	195,776	246,677
440631	REV	440	Res - Merger Savings Credit	(1,480,704)	(155,296)	(138,993)	(122,718)	(102,626)	(91,800)	(111,155)
440610	REV	440	Res - Distribution Base Revenue	29,092,427	2,766,581	2,538,119	2,302,339	2,016,482	1,850,792	2,331,989
440603	REV	440	Res - DSM Rider Revenue	2,582,241	270,825	242,393	214,012	178,971	160,093	193,846
440510	REV	440	Res - Change in Unbilled Rev	471,439	(210,908)	(827,299)	147,955	(182,319)	(254,938)	1,532,064
442503	REV	442	Comm - Generation Base Revenue	39,101,392	3,217,512	3,120,203	3,040,432	3,031,194	2,974,984	3,438,506
442601	REV	442	Comm - Base Fuel Revenue	26,607,413	2,247,297	2,100,086	2,024,410	2,032,237	2,007,304	2,302,279
442618	REV	442	Comm - FCA/FPP Revenue	8,919,147	273,451	222,422	1,352,766	2,469,150	501,210	681,991
442633	REV	442	Comm - OSS Sharing Credit	(741,976)	(63,221)	(61,271)	(60,510)	(60,826)	(59,947)	(62,235)
442609	REV	442	Comm - Transmission Base Revenue	3,627,493	298,493	289,466	282,065	281,208	275,994	318,995
442631	REV	442	Comm - Merger Savings Credit	(310,798)	(26,250)	(24,531)	(23,647)	(23,738)	(23,447)	(26,893)
442610	REV	442	Comm - Distribution Base Revenue	15,757,365	1,296,617	1,257,402	1,225,255	1,221,533	1,198,881	1,385,674
442603	REV	442	Comm - DSM Rider Revenue	(457,139)	(38,611)	(36,081)	(34,781)	(34,916)	(34,487)	(39,555)
442510	REV	442	Comm - Change in Unbilled Rev	311,306	15,051	(247,266)	682,015	69,524	(129,933)	359,123
442553	REV	442	Ind - Generation Base Revenue	18,675,272	1,434,148	1,447,683	1,445,737	1,475,462	1,529,207	1,716,178
442651	REV	442	Ind - Base Fuel Revenue	15,003,370	1,181,351	1,193,245	1,195,650	1,206,685	1,230,339	1,294,408
442668	REV	442	Ind - FCA/FPP Revenue	5,031,509	143,747	126,378	798,967	1,466,111	307,207	383,435
442683	REV	442	Ind - OSS Sharing Credit	(419,839)	(33,234)	(34,813)	(35,738)	(36,117)	(36,743)	(34,990)
442659	REV	442	Ind - Transmission Base Revenue	1,654,165	127,030	128,229	128,056	130,689	135,450	152,011
442681	REV	442	Ind - Merger Savings Credit	(175,252)	(13,799)	(13,938)	(13,966)	(14,095)	(14,371)	(15,120)
442660	REV	442	Ind - Distribution Base Revenue	6,126,613	470,487	474,927	474,289	484,040	501,672	563,010
442653	REV	442	Ind - DSM Rider Revenue	0	0	0	0	0	0	0
442560	REV	442	Ind - Change in Unbilled Rev	205,519	(37,930)	100,452	329,948	205,256	(305,539)	81,847
444503	REV	444	SL - Generation Base Revenue	530,636	48,071	42,881	47,046	41,806	40,334	38,362
444601	REV	444	SL - Base Fuel Revenue	393,026	38,907	32,951	34,669	30,202	28,293	26,269
444618	REV	444	SL - FCA/FPP Revenue	126,029	4,734	3,490	23,167	36,695	7,065	7,782
444633	REV	444	SL - OSS Sharing Credit	(11,055)	(1,095)	(961)	(1,036)	(904)	(845)	(710)
444609	REV	444	SL - Transmission Base Revenue	44,268	4,010	3,577	3,925	3,488	3,365	3,200
444631	REV	444	SL - Merger Savings Credit	(9,944)	(984)	(834)	(877)	(764)	(716)	(665)
444610	REV	444	SL - Distribution Base Revenue	707,731	64,114	57,192	62,747	55,758	53,795	51,165
444603	REV	444	SL - DSM Rider Revenue	(6,753)	(668)	(566)	(596)	(519)	(486)	(451)
445503	REV	445	OPA - Generation Base Revenue	8,161,014	660,850	681,457	659,747	640,415	662,541	717,679
445601	REV	445	OPA - Base Fuel Revenue	5,832,359	489,990	489,761	470,078	450,605	462,059	495,660

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

WPC-2.1a
WITNESS RESPONSIBLE.
W. D. WATHEN
PAGE 2 OF 8

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07
445618	REV	445	OPA - FCA/FPP Revenue	1,938,438	59,622	51,871	314,119	547,481	115,373	146,827
445633	REV	445	OPA - OSS Sharing Credit	(163,142)	(13,784)	(14,289)	(14,051)	(13,487)	(13,799)	(13,399)
445609	REV	445	OPA - Transmission Base Revenue	732,250	59,295	61,144	59,196	57,461	59,447	64,394
445631	REV	445	OPA - Merger Savings Credit	(68,127)	(5,724)	(5,721)	(5,491)	(5,263)	(5,397)	(5,790)
445610	REV	445	OPA - Distribution Base Revenue	2,844,306	230,322	237,504	229,937	223,200	230,911	250,128
445603	REV	445	OPA - DSM Rider Revenue	(100,205)	(8,418)	(8,415)	(8,076)	(7,742)	(7,939)	(8,516)
445520	REV	445	OPA - Change in Unbilled Rev	83,954	(22,075)	(34,512)	177,996	33,587	(25,841)	47,825
447810	REV	447	Elec Rev - Non-native sales	17,670,012	2,115,048	2,401,842	1,214,222	0	1,767,968	1,037,976
448500	REV	448	Inter Departmental Sales	142,091	13,590	12,498	12,480	13,253	10,598	11,103
454010	REV	454	Rent Land and Buildings	91,356	7,613	7,613	7,613	7,613	7,613	7,613
454160	REV	454	Rent Land Elec Prop - Net CCD	1,364,913	139,838	126,952	139,838	135,543	139,838	135,543
456000	REV	456	Other Variable Revenues	101,496	8,458	8,458	8,458	8,458	8,458	8,458
500000	PO	500	Supervision and Engineering	2,060,666	189,427	176,413	183,021	178,350	172,995	167,411
501008	FUEL	501	Fuel Procurement And Handling	384,658	25,839	29,001	34,177	44,814	40,685	23,732
501020	FUEL	501	Fuel Hndlg/Proc - JO Cr	510,675	43,012	42,766	42,177	42,997	42,177	42,425
501109	FUEL	501	Coal-Miami Fort Units 5-7	22,286,756	2,335,152	2,058,240	2,062,181	1,771,198	1,608,128	1,636,170
501116	FUEL	501	Coal-East Bend Station	45,477,870	4,499,643	4,042,763	2,338,361	0	3,664,924	4,297,526
501300	FUEL	501	Residual Disposal Costs	623,731	39,265	38,975	38,693	37,563	37,254	62,435
502000	PO	502	Steam Expenses	2,898,972	226,646	226,023	226,828	224,507	266,787	261,725
502010	PO	502	Ammonia Expense	367,910	0	0	0	0	73,582	73,582
502040	PO	502	Cost of Lime	6,693,001	660,774	596,828	319,729	0	554,197	639,459
505000	PO	505	Electric Expenses	347,413	28,806	28,451	28,772	27,766	30,559	29,360
506000	PO	506	Miscellaneous Steam Power Exp	3,451,177	287,294	255,967	287,728	275,111	251,316	258,933
509010	EA	509	SO2 Emission Expense - Native	3,547,448	250,611	224,721	238,520	233,959	246,842	294,985
509030	EA	509	SO2 Emission Expense - NonNative	1,442,248	119,371	144,762	70,586	0	131,482	99,203
509210	EA	509	Nox Emission Expense - Native	346,054	0	0	0	0	36,864	55,086
509230	EA	509	Nox Emission Expense - NonNative	100,701	0	0	0	0	16,198	14,854
510000	PM	510	Maint - Supervision/Engineer	1,101,214	90,871	90,473	92,777	92,824	92,172	91,794
511000	PM	511	Maintenance of Structures	1,123,164	86,414	91,160	100,357	105,775	109,113	103,606
512000	PM	512	Maintenance of Boiler Plant	8,421,763	337,358	336,775	922,378	1,931,303	1,615,454	966,703
512251	PM	512	Maintenance of Boiler Plant - TM Over	5,983	0	0	0	3,200	2,783	0
513000	PM	513	Maintenance of Electric Plant	1,277,199	27,677	27,885	143,372	302,815	232,807	128,569
513100	PM	513	Removal - Electric Plant	(179)	0	0	0	(179)	0	0
514000	PM	514	Maint Misc Steam Plant	611,746	46,549	47,469	55,581	65,907	66,722	55,438
514100	PM	514	Removal - Misc Steam Plant	179	0	0	0	179	0	0
546000	PO	546	Other Power - Supv/Engr Labor	419,770	48,965	32,260	32,191	33,465	34,525	35,015
547501	FUEL	547	Woodsdale Gas	7,398,465	734,634	574,781	590,580	788,619	283,804	541,148
548000	PO	548	Other Power-Ops Generation Exp	498,166	40,578	41,077	40,188	42,426	41,383	41,660
549000	PO	549	Misc Other Power Gen Exp	1,077,549	103,602	90,006	87,798	85,732	89,166	92,797
549115	PO	549	Misc Other Power Gen Exp I/C	0	0	0	0	0	0	0
551000	PM	551	Other Pwr - Maint Supv/Engr	36,584	3,038	3,038	3,112	3,044	3,044	3,044
552000	PM	552	Other Pwr - Maint of Structure	23,700	0	0	0	4,060	4,060	3,045
553000	PM	553	Other Pwr-Maint Generating	482,483	27,069	27,238	89,023	87,545	27,440	38,507
554000	PM	554	Other Pwr-Maint Misc Equip	36,876	2,472	2,472	6,055	2,472	2,472	2,472
555200	PP	555	Purchased Power - Native Load	50,776,977	3,005,021	2,410,477	6,735,933	10,337,100	4,020,133	3,995,191
556000	PO	556	Electric System Operatns Dept	39,466	3,188	3,188	3,309	3,309	3,309	3,309
560000	TO	560	Operation Supervision & Engine	59,231	5,583	4,761	4,876	4,891	4,890	4,890
561000	TO	561	Load Dispatching	1,891,531	189,442	147,755	146,340	131,073	143,272	173,525

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

WPC-2.1a
WITNESS RESPONSIBLE:
W. D. WATHEN
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07
562000	TO	562	Station Expenses	4,064	349	348	358	350	343	336
563000	TO	563	Overhead Line Expenses	12,180	1,015	1,015	1,015	1,015	1,015	1,015
565855	TO	565	Transmission & Ancillary Services	14,853,462	1,308,533	1,093,681	1,093,833	991,465	975,343	1,733,768
566000	TO	566	Miscellaneous Transmission Exp	42,517	13,234	3,227	3,206	2,453	2,439	2,306
567010	TO	567	Rents - Interco - CG&E	1,933,776	161,148	161,148	161,148	161,148	161,148	161,148
568000	TM	568	Maintenance Superv & Engineering	79,147	6,461	6,421	6,564	6,601	6,660	6,640
569000	TM	569	Maintenance of Structures	59,045	4,728	5,201	4,522	5,357	4,659	4,870
570000	TM	570	Maintenance of Station Equipment	8,340	692	692	692	696	696	696
571000	TM	571	Maintenance of Overhead Lines	806,712	67,166	67,547	66,677	67,801	66,859	67,144
573000	TM	573	Maint of Misc Transmission Plant	0	0	0	0	0	0	0
580000	DO	580	Operation Supervision & Engine	429,530	35,679	35,546	35,419	36,422	35,481	35,760
581000	DO	581	Load Dispatching	0	0	0	0	0	0	0
582000	DO	582	Station Expenses	53,542	4,430	4,410	4,439	4,457	4,487	4,477
583000	DO	583	Overhead Line Expenses	508,240	41,237	43,352	40,816	45,014	41,982	42,838
584000	DO	584	Underground Line Expenses	147,609	11,984	12,252	12,237	13,319	12,871	12,965
585000	DO	585	Street Lighting & Signal System	0	0	0	0	0	0	0
586000	DO	586	Meter Expenses	270,352	20,374	27,672	16,209	28,191	18,378	21,263
587000	DO	587	Customer Installations Expense	235,900	28,338	19,700	17,629	19,915	17,933	18,703
588000	DO	588	Miscellaneous Distribution Exp	289,614	29,674	24,022	23,906	23,957	23,301	23,527
589010	DO	589	Rents - Interco - CG&E	0	0	0	0	0	0	0
590000	DM	590	Maintenance Superv & Engineering	315,690	25,513	26,129	25,957	26,989	26,072	26,341
591000	DM	591	Maintenance of Structures	0	0	0	0	0	0	0
592000	DM	592	Maintenance of Station Equipment	51,171	4,198	4,162	4,218	4,259	4,312	4,294
593000	DM	593	Maintenance of Overhead Lines	3,929,706	324,126	332,393	320,510	335,133	322,885	326,593
594000	DM	594	Maintenance of Underground Lines	192,300	15,510	16,782	14,954	17,203	15,318	15,889
595000	DM	595	Maintenance of Line Transformers	79,636	6,379	7,015	6,101	7,225	6,283	6,568
596000	DM	596	Maint of Street Lighting & Signals	0	0	0	0	0	0	0
597000	DM	597	Maintenance of Meters	165,418	13,444	14,040	13,186	14,263	13,457	13,775
598000	DM	598	Maint of Misc Distribution Plant	24,516	2,043	2,043	2,043	2,043	2,043	2,043
901000	AGO	901	Supvn Cust Bill & Coll	54,326	6,773	4,259	4,398	4,500	4,339	4,338
902000	AGO	902	Billg Clns Meter Reading	1,067,382	92,363	90,762	90,614	90,778	88,728	87,000
903000	AGO	903	Marketing Operations	3,670,030	309,388	308,246	311,511	315,009	296,242	303,982
904000	AGO	904	Cust Acctg Uncol Acts Prv	0	0	0	0	0	0	0
904002	AGO	904	Loss on Sale of AVR	3,157,234	513,008	357,036	251,496	152,088	107,231	162,917
905000	AGO	905	Cust Reltns Billg & Coll	0	0	0	0	0	0	0
908000	AGO	908	Customer Assistance	72,746	6,003	6,373	5,622	6,542	5,746	5,987
909000	AGO	909	Info/Instr Advs-Community Affairs	107,067	13,109	13,109	13,109	13,109	6,047	7,762
910000	AGO	910	Misc Cust Serv and Info	499,355	44,969	37,119	40,451	37,800	45,296	38,889
911000	AGO	911	Marketing Operations	0	0	0	0	0	0	0
912000	AGO	912	Energy Marketing	0	0	0	0	0	0	0
913000	AGO	913	Marketing/Customer Reltns	3,204	267	267	267	267	267	267
916000	AGO	916	Miscellaneous Sales Exps	2,020,000	224,000	198,000	171,000	136,000	117,000	145,000
920000	AGO	920	Admin & General Labor	8,524,058	757,766	709,510	700,255	748,510	690,941	696,049
920450	AGO	920	Admin & General Labor - Billed DP&L	(244,740)	(20,395)	(20,395)	(20,395)	(20,395)	(20,395)	(20,395)
921000	AGO	921	Admin & Gen Office Suppl & Exp	2,646,281	327,420	218,319	249,147	211,581	210,160	230,698
921450	AGO	921	A&G Office Suppl & Exp - Billed DP&L	(115,428)	(9,619)	(9,619)	(9,619)	(9,619)	(9,619)	(9,619)
922000	AGO	922	Duplicate Charges Credit	0	0	0	0	0	0	0
923000	AGO	923	Special Services	1,894,366	175,304	175,304	175,304	176,868	175,304	175,304
924000	AGO	924	Property Insurance	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY
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WPC-2.1a
WITNESS RESPONSIBLE:
W. D. WATHEN
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07
925000	AGO	925	Injuries & Damages	680,058	56,672	56,671	56,672	56,671	56,672	56,671
925990	AGO	925	Genl Frng Benfts Frm PSI-Joint	0	0	0	0	0	0	0
926000	AGO	926	Empl Pension & Benefits	0	0	0	0	0	0	0
926110	AGO	926	Employee Fringe Benefits	10,525,746	885,990	905,372	888,522	901,273	878,074	870,970
926590	AGO	926	Employee Fringe Benefits - Billed DP&L, C:	(1,115,591)	(96,216)	(95,983)	(97,239)	(92,563)	(95,682)	(92,327)
928000	AGO	928	State Reg Comm Proceeding	390,780	32,565	32,565	32,565	32,565	32,565	32,565
928020	AGO	928	Fed Energy Reg Com Proceed	0	0	0	0	0	0	0
929010	AGO	929	Service Used Own Dept Cr	0	0	0	0	0	0	0
929030	AGO	929	Jobbing Overheads	0	0	0	0	0	0	0
930000	AGO	930	General & Misc Media	0	0	0	0	0	0	0
930100	AGO	930	General Advertising Expenses	16,848	1,404	1,404	1,404	1,404	1,404	1,404
930200	AGO	930	General Misc	0	0	0	0	0	0	0
930202	AGO	930	A&G Misc General Expense	602,868	50,239	50,239	50,239	50,239	50,239	50,239
931000	AGO	931	Rents	1,701,754	167,434	145,234	147,750	145,940	145,279	146,371
931200	DO	931	Rents - Interco	0	0	0	0	0	0	0
931400	AGO	931	Rents - Electric - Billed DP&L	(21,672)	(1,806)	(1,806)	(1,806)	(1,806)	(1,806)	(1,806)
931500	AGO	931	Rents - Affiliated Company	0	0	0	0	0	0	0
935000	AGM	935	Maint of General Plant	498,371	41,660	41,953	41,533	42,011	41,615	41,746
				560,794,743	47,165,755	43,361,981	49,959,852	50,093,074	40,919,827	49,233,656
	REV		Revenues	289,945,841	24,414,046	22,638,372	26,054,571	25,354,321	20,129,068	25,604,592
			<u>Operating Expenses</u>							
	Fuel		Fuel Expense	76,682,155	7,677,545	6,786,526	5,106,169	2,685,191	5,676,972	6,603,436
	PP		Purchased Power	50,776,977	3,005,021	2,410,477	6,735,933	10,337,100	4,020,133	3,995,191
	EA		Emission Allowances	5,436,451	369,982	369,483	309,106	233,959	431,386	464,128
			<u>Operation</u>							
	PO		Production	17,854,090	1,589,280	1,450,213	1,209,564	870,666	1,517,819	1,603,251
	TO		Transmission	18,796,761	1,679,304	1,411,935	1,410,776	1,292,395	1,288,450	2,076,988
	DO		Distribution	1,934,787	171,716	166,954	150,655	171,275	154,433	159,533
	AGO		A&G	36,136,672	3,536,638	3,181,986	3,061,267	2,956,761	2,784,032	2,892,266
	OTH		Other	0	0	0	0	0	0	0
			<u>Maintenance</u>							
	PM		Production	13,120,712	621,448	626,510	1,412,655	2,598,945	2,156,067	1,393,178
	TM		Transmission	953,244	79,047	79,861	78,455	80,455	78,874	79,350
	DM		Distribution	4,758,437	391,213	402,564	386,969	407,115	390,370	395,503
	AGM		A&G	498,371	41,660	41,953	41,533	42,011	41,615	41,746
			Operation & Maintenance Expense	94,053,074	8,110,306	7,361,976	7,751,874	8,419,623	8,411,660	8,641,815
	DEPR		Depreciation Expense	32,582,234	2,689,907	2,692,841	2,695,736	2,699,291	2,702,791	2,707,408
			Amortization of Deferred Expenses							
	OTHTX		Taxes Other Than Income Taxes	7,520,165	635,802	629,569	626,339	632,437	624,773	624,192
	FIT		Income Taxes	3,797,846	283,146	472,737	680,124	(268,848)	(1,076,956)	592,894
			Operating Income	19,096,939	1,642,337	1,914,763	2,149,290	615,568	(661,691)	1,975,528

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: BASE PERIOD "X" FORECASTED PERIOD
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Account	Code	FERC	Description	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
403300	DEPR	403	Electric Depreciation Expense	2,718,127	2,721,850	2,726,155	2,729,312	2,733,275	2,765,541
408020	OTHTX	408	Ohio Property Taxes - Prod	156,482	156,482	156,482	156,482	156,482	156,482
408025	OTHTX	408	Ohio Property Taxes - Trans	22,602	22,602	22,602	22,602	22,602	22,602
408055	OTHTX	408	Kentucky Property Tax - Elec	227,211	227,211	227,211	227,211	227,211	227,211
408065	OTHTX	408	Ky Property Taxes - East Bend	62,500	62,500	62,500	62,500	62,500	62,500
408240	OTHTX	408	Payroll Taxes-Joint Ownership	(17,511)	(17,824)	(18,847)	(20,127)	(19,498)	(18,811)
408410	OTHTX	408	Social Security Taxes	171,007	166,400	175,019	180,991	175,902	173,680
408510	OTHTX	408	Federal Hwy Use Tax	1,117	417	417	1,117	417	417
409060	FIT	409	Federal Income Taxes	1,389,013	1,470,209	(81,450)	(290,073)	53,481	485,119
409160	FIT	409	General Taxes	238,687	252,909	(20,055)	(56,755)	3,682	79,615
410060	FIT	410	Federal Income Tax	(47,656)	(48,574)	(50,322)	(51,034)	(52,011)	(62,977)
410160	FIT	410	State Income Tax	(3,459)	(3,559)	(3,867)	(3,992)	(4,164)	(6,094)
411060	FIT	411	Deferred FIT Credit - ITC Amortization	(11,987)	(11,987)	(11,987)	(11,987)	(11,987)	(11,989)
440503	REV	440	Res - Generation Base Revenue	4,041,175	4,221,475	3,824,078	2,644,256	2,720,720	3,387,612
440601	REV	440	Res - Base Fuel Revenue	2,756,931	2,885,796	2,605,578	1,883,881	1,936,973	2,579,843
440618	REV	440	Res - FCA/FPP Revenue	1,354,086	1,297,427	475,010	39,984	176,476	398,702
440633	REV	440	Res - OSS Sharing Credit	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)	(71,181)
440609	REV	440	Res - Transmission Base Revenue	313,562	327,552	296,717	205,173	211,106	262,851
440631	REV	440	Res - Merger Savings Credit	(142,677)	(149,346)	(134,844)	(97,495)	(100,242)	(133,512)
440610	REV	440	Res - Distribution Base Revenue	2,964,297	3,096,551	2,805,051	1,939,623	1,995,711	2,484,892
440603	REV	440	Res - DSM Rider Revenue	248,818	260,449	235,158	170,024	174,816	232,836
440510	REV	440	Res - Change in Unbilled Rev	979,452	465,404	(2,363,110)	(275,518)	619,628	841,028
442503	REV	442	Comm - Generation Base Revenue	3,672,069	3,801,780	3,634,479	3,088,963	2,908,210	3,173,060
442601	REV	442	Comm - Base Fuel Revenue	2,528,297	2,564,761	2,484,522	2,092,775	1,998,828	2,224,617
442618	REV	442	Comm - FCA/FPP Revenue	1,241,791	1,153,093	452,941	44,417	182,111	343,804
442633	REV	442	Comm - OSS Sharing Credit	(64,717)	(64,348)	(62,972)	(59,913)	(60,057)	(61,959)
442609	REV	442	Comm - Transmission Base Revenue	340,663	352,697	337,176	286,568	269,799	294,369
442631	REV	442	Comm - Merger Savings Credit	(29,533)	(29,959)	(29,021)	(24,445)	(23,348)	(25,986)
442610	REV	442	Comm - Distribution Base Revenue	1,479,797	1,532,069	1,464,649	1,244,813	1,171,972	1,278,703
442603	REV	442	Comm - DSM Rider Revenue	(43,438)	(44,065)	(42,686)	(35,956)	(34,342)	(38,221)
442510	REV	442	Comm - Change in Unbilled Rev	428,064	350,897	(982,914)	(2,778)	(61,798)	(168,679)
442553	REV	442	Ind - Generation Base Revenue	1,699,065	1,748,399	1,757,662	1,495,157	1,463,336	1,463,238
442651	REV	442	Ind - Base Fuel Revenue	1,290,132	1,329,287	1,351,796	1,286,294	1,215,467	1,228,716
442668	REV	442	Ind - FCA/FPP Revenue	633,657	597,635	246,439	27,301	110,740	189,892
442683	REV	442	Ind - OSS Sharing Credit	(33,024)	(33,351)	(34,262)	(36,825)	(36,520)	(34,222)
442659	REV	442	Ind - Transmission Base Revenue	150,495	154,865	155,685	132,434	129,615	129,606
442681	REV	442	Ind - Merger Savings Credit	(15,070)	(15,527)	(15,790)	(15,025)	(14,198)	(14,353)
442660	REV	442	Ind - Distribution Base Revenue	557,396	573,580	576,619	490,501	480,062	480,030
442653	REV	442	Ind - DSM Rider Revenue	0	0	0	0	0	0
442560	REV	442	Ind - Change in Unbilled Rev	263,510	341,756	(437,338)	(126,961)	(31,207)	(178,275)
444503	REV	444	SL - Generation Base Revenue	40,381	42,243	43,793	46,654	46,870	52,195
444601	REV	444	SL - Base Fuel Revenue	27,739	29,725	31,844	35,376	37,132	39,919
444618	REV	444	SL - FCA/FPP Revenue	13,624	13,364	5,805	751	3,383	6,169
444633	REV	444	SL - OSS Sharing Credit	(710)	(746)	(807)	(1,013)	(1,116)	(1,112)
444609	REV	444	SL - Transmission Base Revenue	3,369	3,524	3,654	3,892	3,910	4,354
444631	REV	444	SL - Merger Savings Credit	(702)	(752)	(806)	(895)	(939)	(1,010)
444610	REV	444	SL - Distribution Base Revenue	53,858	56,341	58,409	62,224	62,513	69,615
444603	REV	444	SL - DSM Rider Revenue	(477)	(511)	(547)	(608)	(638)	(686)
445503	REV	445	OPA - Generation Base Revenue	708,853	729,424	720,397	667,394	630,465	681,792
445601	REV	445	OPA - Base Fuel Revenue	503,315	513,739	524,468	474,488	454,041	504,155

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

WPC-2.1a
WITNESS RESPONSIBLE:
W. D. WATHEN
PAGE 6 OF 8

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
445618	REV	445	OPA - FCA/PPP Revenue	247,207	230,972	95,613	10,071	41,367	77,915
445633	REV	445	OPA - OSS Sharing Credit	(12,883)	(12,889)	(13,293)	(13,584)	(13,642)	(14,042)
445609	REV	445	OPA - Transmission Base Revenue	63,602	65,448	64,638	59,882	56,569	61,174
445631	REV	445	OPA - Merger Savings Credit	(5,879)	(6,001)	(6,126)	(5,542)	(5,304)	(5,889)
445610	REV	445	OPA - Distribution Base Revenue	247,052	254,221	251,075	232,603	219,732	237,621
445603	REV	445	OPA - DSM Rider Revenue	(8,647)	(8,826)	(9,011)	(8,152)	(7,801)	(8,662)
445520	REV	445	OPA - Change in Unbilled Rev	106,294	74,753	(106,602)	(67,321)	(27,383)	(72,767)
447810	REV	447	Elec Rev - Non-native sales	1,098,032	1,310,849	1,319,817	1,894,424	1,979,954	1,529,880
448500	REV	448	Inter Departmental Sales	13,244	12,053	11,758	10,192	9,918	11,404
454010	REV	454	Rent Land and Buildings	7,613	7,613	7,613	7,613	7,613	7,613
454160	REV	454	Rent Land Elec Prop - Net CCD	139,838	139,838	135,543	47,583	41,696	42,863
456000	REV	456	Other Variable Revenues	8,458	8,458	8,458	8,458	8,458	8,458
500000	PO	500	Supervision and Engineering	153,179	156,365	166,867	177,591	172,638	166,409
501008	FUEL	501	Fuel Procurement And Handling	32,789	31,418	36,148	26,116	36,328	23,611
501020	FUEL	501	Fuel Hndlg/Proc - JO Cr	42,698	42,177	42,698	42,425	42,425	42,698
501109	FUEL	501	Coal-Miami Fort Units 5-7	1,817,373	1,882,448	1,514,542	1,704,795	1,805,633	2,090,896
501116	FUEL	501	Coal-East Bend Station	4,523,325	4,516,065	4,339,072	4,412,097	4,342,832	4,501,262
501300	FUEL	501	Residual Disposal Costs	66,524	76,928	78,229	69,761	40,460	37,644
502000	PO	502	Steam Expenses	249,284	252,166	260,669	239,499	235,106	229,732
502010	PO	502	Ammonia Expense	73,582	73,582	73,582	0	0	0
502040	PO	502	Cost of Lime	660,774	660,774	639,459	660,774	639,459	660,774
505000	PO	505	Electric Expenses	26,563	27,231	29,084	31,371	30,366	29,084
506000	PO	506	Miscellaneous Steam Power Exp	250,663	300,204	251,829	264,367	505,166	262,599
509010	EA	509	SO2 Emission Expense - Native	349,603	369,351	315,833	288,095	310,613	424,315
509030	EA	509	SO2 Emission Expense - NonNative	97,952	119,103	137,471	164,540	182,751	175,027
509210	EA	509	Nox Emission Expense - Native	76,765	92,822	84,517	0	0	0
509230	EA	509	Nox Emission Expense - NonNative	16,885	23,239	29,525	0	0	0
510000	PM	510	Maint - Supervision/Engineer	90,755	90,778	91,889	92,712	92,280	91,889
511000	PM	511	Maintenance of Structures	90,486	90,610	90,320	85,501	84,737	85,085
512000	PM	512	Maintenance of Boiler Plant	315,117	322,112	325,636	684,399	346,684	317,844
512251	PM	512	Maintenance of Boiler Plant - TM Over	0	0	0	0	0	0
513000	PM	513	Maintenance of Electric Plant	65,446	65,407	67,170	80,864	68,017	67,170
513100	PM	513	Removal - Electric Plant	0	0	0	0	0	0
514000	PM	514	Maint Misc Steam Plant	44,635	44,334	45,886	46,754	46,517	45,954
514100	PM	514	Removal - Misc Steam Plant	0	0	0	0	0	0
546000	PO	546	Other Power - Supv/Engr Labor	35,557	34,525	35,117	32,575	32,575	33,000
547501	FUEL	547	Woodsdale Gas	1,416,406	1,605,371	234,416	105,939	149,661	373,106
548000	PO	548	Other Power-Ops Generation Exp	42,090	41,383	41,963	41,795	41,660	41,963
549000	PO	549	Misc Other Power Gen Exp	93,404	88,050	93,927	80,080	82,646	90,341
549115	PO	549	Misc Other Power Gen Exp I/C	0	0	0	0	0	0
551000	PM	551	Other Pwr - Maint Supv/Engr	3,044	3,044	3,044	3,044	3,044	3,044
552000	PM	552	Other Pwr - Maint of Structure	4,060	3,045	3,045	2,385	0	0
553000	PM	553	Other Pwr-Maint Generating	27,371	35,770	29,350	27,875	27,520	37,775
554000	PM	554	Other Pwr-Maint Misc Equip	4,502	2,472	2,472	4,071	2,472	2,472
555200	PP	555	Purchased Power - Native Load	5,059,605	4,968,371	3,248,377	2,049,104	2,215,787	2,731,878
556000	PO	556	Electric System Operatns Dept	3,309	3,309	3,309	3,309	3,309	3,309
560000	TO	560	Operation Supervision & Engine	4,890	4,890	4,890	4,890	4,890	4,890
561000	TO	561	Load Dispatching	180,418	179,474	162,071	137,661	141,885	158,615

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
562000	TO	562	Station Expenses	312	318	332	347	339	332
563000	TO	563	Overhead Line Expenses	1,015	1,015	1,015	1,015	1,015	1,015
565855	TO	565	Transmission & Ancillary Services	1,651,235	1,423,337	1,368,427	1,102,901	995,599	1,115,340
566000	TO	566	Miscellaneous Transmission Exp	3,846	2,242	2,376	2,309	2,309	2,570
567010	TO	567	Rents - Interco - CG&E	161,148	161,148	161,148	161,148	161,148	161,148
568000	TM	568	Maintenance Superv & Engineering	6,620	6,660	6,620	6,640	6,640	6,620
569000	TM	569	Maintenance of Structures	5,103	4,659	5,103	4,870	4,870	5,103
570000	TM	570	Maintenance of Station Equipment	696	696	696	696	696	696
571000	TM	571	Maintenance of Overhead Lines	67,457	66,859	67,457	67,144	67,144	67,457
573000	TM	573	Maint of Misc Transmission Plant	0	0	0	0	0	0
580000	DO	580	Operation Supervision & Engine	36,074	35,481	36,074	35,760	35,760	36,074
581000	DO	581	Load Dispatching	0	0	0	0	0	0
582000	DO	582	Station Expenses	4,467	4,487	4,467	4,477	4,477	4,467
583000	DO	583	Overhead Line Expenses	42,745	41,157	42,333	42,424	41,599	42,743
584000	DO	584	Underground Line Expenses	12,019	12,060	11,607	12,551	11,726	12,018
585000	DO	585	Street Lighting & Signal System	0	0	0	0	0	0
586000	DO	586	Meter Expenses	13,998	28,618	22,374	26,288	22,938	24,049
587000	DO	587	Customer Installations Expense	19,408	18,052	19,408	18,703	18,703	19,408
588000	DO	588	Miscellaneous Distribution Exp	24,045	23,116	23,677	23,367	23,367	23,655
589010	DO	589	Rents - Interco - CG&E	0	0	0	0	0	0
590000	DM	590	Maintenance Superv & Engineering	26,645	26,072	26,645	26,341	26,341	26,645
591000	DM	591	Maintenance of Structures	0	0	0	0	0	0
592000	DM	592	Maintenance of Station Equipment	4,276	4,312	4,276	4,294	4,294	4,276
593000	DM	593	Maintenance of Overhead Lines	330,665	322,885	330,665	326,593	326,593	330,665
594000	DM	594	Maintenance of Underground Lines	16,516	15,318	16,516	15,889	15,889	16,516
595000	DM	595	Maintenance of Line Transformers	6,882	6,283	6,882	6,568	6,568	6,882
596000	DM	596	Maint of Street Lighting & Signals	0	0	0	0	0	0
597000	DM	597	Maintenance of Meters	14,066	13,505	14,066	13,775	13,775	14,066
598000	DM	598	Maint of Misc Distribution Plant	2,043	2,043	2,043	2,043	2,043	2,043
901000	AGO	901	Supvn Cust Bill & Coll	4,206	4,237	4,290	4,363	4,329	4,294
902000	AGO	902	Billg Cllns Meter Reading	82,207	82,741	86,929	90,609	97,677	86,974
903000	AGO	903	Marketing Operations	304,968	297,350	308,542	304,494	299,747	310,551
904000	AGO	904	Cust Acctg Uncol Acts Prv	0	0	0	0	0	0
904002	AGO	904	Loss on Sale of A/R	209,461	215,925	190,260	205,643	306,393	485,776
905000	AGO	905	Cust Reltns Billg & Coll	0	0	0	0	0	0
908000	AGO	908	Customer Assistance	6,251	5,746	6,251	5,987	5,987	6,251
909000	AGO	909	Info/Instr Advs-Community Affairs	6,047	6,047	6,047	6,047	6,047	10,587
910000	AGO	910	Misc Cust Serv and Info	37,160	38,044	38,785	44,812	46,353	49,677
911000	AGO	911	Marketing Operations	0	0	0	0	0	0
912000	AGO	912	Energy Marketing	0	0	0	0	0	0
913000	AGO	913	Marketing/Customer Reltns	267	267	267	267	267	267
916000	AGO	916	Miscellaneous Sales Exps	196,000	207,000	184,000	125,000	132,000	185,000
920000	AGO	920	Admin & General Labor	718,745	677,432	703,161	732,428	700,159	689,102
920450	AGO	920	Admin & General Labor - Billed DP&L	(20,395)	(20,395)	(20,395)	(20,395)	(20,395)	(20,395)
921000	AGO	921	Admin & Gen Office Suppl & Exp	202,252	202,836	220,659	202,337	206,499	164,373
921450	AGO	921	A&G Office Suppl & Exp - Billed DP&L	(9,619)	(9,619)	(9,619)	(9,619)	(9,619)	(9,619)
922000	AGO	922	Duplicate Charges Credit	0	0	0	0	0	0
923000	AGO	923	Special Services	140,163	140,163	140,163	140,163	140,163	140,163
924000	AGO	924	Property Insurance	0	0	0	0	0	0

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

WPC-2.1a
WITNESS RESPONSIBLE:
W. D. WATHEN
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
925000	AGO	925	Injuries & Damages	56,672	56,671	56,672	56,671	56,672	56,671
925990	AGO	925	Genl Fmg Benfts Frm PSI-Joint	0	0	0	0	0	0
926000	AGO	926	Empl Pension & Benefits	0	0	0	0	0	0
926110	AGO	926	Employee Fringe Benefits	841,930	828,347	876,679	897,814	881,595	869,180
926590	AGO	926	Employee Fringe Benefits - Billed DP&L, C	(84,831)	(86,348)	(91,305)	(97,509)	(94,457)	(91,131)
928000	AGO	928	State Reg Comm Proceeding	32,565	32,565	32,565	32,565	32,565	32,565
928020	AGO	928	Fed Energy Reg Com Proceed	0	0	0	0	0	0
929010	AGO	929	Service Used Own Dept Cr	0	0	0	0	0	0
929030	AGO	929	Jobbing Overheads	0	0	0	0	0	0
930000	AGO	930	General & Misc Media	0	0	0	0	0	0
930100	AGO	930	General Advertising Expenses	1,404	1,404	1,404	1,404	1,404	1,404
930200	AGO	930	General Misc	0	0	0	0	0	0
930202	AGO	930	A&G Misc General Expense	50,239	50,239	50,239	50,239	50,239	50,239
931000	AGO	931	Rents	147,846	147,512	148,053	147,447	147,447	65,441
931200	DO	931	Rents - Interco	0	0	0	0	0	0
931400	AGO	931	Rents - Electric - Billed DP&L	(1,806)	(1,806)	(1,806)	(1,806)	(1,806)	(1,806)
931500	AGO	931	Rents - Affiliated Company	0	0	0	0	0	0
935000	AGM	935	Maint of General Plant	41,445	41,159	41,481	41,240	41,230	41,298
				56,036,443	56,453,830	42,488,929	39,167,537	40,739,157	45,154,702
	REV		Revenues	29,796,798	30,110,536	21,675,135	19,790,557	20,879,475	23,498,370
			<u>Operating Expenses</u>						
	Fuel		Fuel Expense	7,899,115	8,154,407	6,245,105	6,361,133	6,417,339	7,069,217
	PP		Purchased Power	5,059,605	4,968,371	3,248,377	2,049,104	2,215,787	2,731,878
	EA		Emission Allowances	541,205	604,515	567,346	452,635	493,364	599,342
			<u>Operation</u>						
	PO		Production	1,588,405	1,637,589	1,595,806	1,531,361	1,742,925	1,517,211
	TO		Transmission	2,002,864	1,772,424	1,700,259	1,410,271	1,307,185	1,443,910
	DO		Distribution	152,756	162,971	159,940	163,570	158,570	162,414
	AGO		A&G	2,921,732	2,876,358	2,931,841	2,918,961	2,989,266	3,085,564
	OTH		Other	0	0	0	0	0	0
			<u>Maintenance</u>						
	PM		Production	645,416	657,572	658,812	1,027,605	671,271	651,233
	TM		Transmission	79,876	78,874	79,876	79,350	79,350	79,876
	DM		Distribution	401,093	390,418	401,093	395,503	395,503	401,093
	AGM		A&G	41,445	41,159	41,481	41,240	41,230	41,298
			Operation & Maintenance Expense	7,833,587	7,617,365	7,569,108	7,567,861	7,385,300	7,382,599
	DEPR		Depreciation Expense	2,718,127	2,721,850	2,726,155	2,729,312	2,733,275	2,765,541
			Amortization of Deferred Expenses						
	OTHTX		Taxes Other Than Income Taxes	623,408	617,788	625,384	630,776	625,616	624,081
	FIT		Income Taxes	1,564,598	1,658,998	(167,681)	(413,841)	(10,999)	483,674
			Operating Income	3,557,153	3,767,242	861,341	413,577	1,019,793	1,842,038

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD

WPD-2.1a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 170,618,472	\$ 169,946,445	\$ (672,027)
2				
3	Fuel Cost	65,560,562	100,771,619	35,211,057
4				
5	Other Revenue	<u>15,766,431</u>	<u>19,227,777</u>	<u>3,461,346</u>
6				
7	Total Revenue	<u>\$ 251,945,465</u>	<u>\$ 289,945,841</u>	<u>\$ 38,000,376</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD PURCHASED POWER COST

WPD-2.2a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Purchased Power Expense	<u>\$ 124,134,915</u>	<u>\$ 113,892,375</u>	<u>\$ (10,242,540)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
OTHER PRODUCTION EXPENSES

WPD-2.3a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	<u>\$ 25,187,315</u>	<u>\$ 49,978,010</u>	<u>\$ 24,790,695</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Transmission Expense	<u>\$ 10,292,303</u>	<u>\$ 19,750,005</u>	<u>\$ 9,457,702</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.6a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Distribution Expense	<u>\$ 6,044,254</u>	<u>\$ 6,693,224</u>	<u>\$ 648,970</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.7a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	<u>\$ 7,785,543</u>	<u>\$ 7,948,972</u>	<u>\$ 163,429</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD CUSTOMER SERVICE
AND INFORMATION EXPENSE

WPD-2.8a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	<u>\$ 757,026</u>	<u>\$ 679,168</u>	<u>\$ (77,858)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.9a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Sales Expense	<u>\$ 1,887,532</u>	<u>\$ 2,023,204</u>	<u>\$ 135,672</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.10a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	A&G Expense	<u>\$ 20,392,780</u>	<u>\$ 25,983,699</u>	<u>\$ 5,590,919</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST OTHER OPERATING EXPENSE TO FORECASTED PERIOD

WPD-2.11a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	\$ -	\$ -	\$ -

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.12a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	<u>\$ 23,562,340</u>	<u>\$ 32,582,234</u>	<u>\$ 9,019,894</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 1,462,784	\$ 2,098,016	\$ 635,232
2				
3	State and Other Taxes	<u>3,937,467</u>	<u>5,422,149</u>	<u>1,484,682</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 5,400,251</u>	<u>\$ 7,520,165</u>	<u>\$ 2,119,914</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 ADJUST INCOME TAX EXPENSE

WPD-2.14a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (252,450)	\$ (764,615)	\$ (1,017,065)
3	Federal	(1,173,888)	(4,313,976)	(5,487,864)
4				
5	<u>Schedule E-1</u>			
6	State	(49,757)	(764,615)	(814,372)
7	Federal	(202,611)	(4,313,976)	(4,516,587)
8				
9	<u>Difference</u>			
10	State	202,693	0	202,693
11	Federal	971,277	0	971,277

↑
To Schedule D-1

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 AMORTIZATION OF DEFERRED EXPENSES

WPD-2.15a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

Line No.	Account Number	Description	Reference	Amount (\$)	Annual Amort. (B) (\$)
1	182376	Deferred Project Costs			
2		Actual through February 28, 2006	(A)	1,291,571	258,314
3		Additional Expenses:			
4		Consultant to Issue & Evaluate RFP	(C)	87,000	17,400
5		Outside Counsel		100,000	20,000
6					
7	182510	Work Force Reduction - Electric	(A)	1,530,917	510,306
8		Total		<u>3,009,488</u>	<u>806,020</u>

(A) Source: Company Records.

(B) Account 182376, five year amortization per Case No. 2003-00252.

Account 182510, three year amortization. Total amortization to Schedule D-2.15.

(C) Source: Internal Company estimates to issue and evaluate RFP for Backup Power Agreement including use of outside counsel for FERC review.

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
AMORTIZATION OF RATE CASE EXPENSE

WPD-2.16a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION</u>		<u>AMOUNT</u> \$
1	<u>Case No. 2006-00172</u>		
2	Estimated Expense	From Sch F-6 <---	<u>235,000</u>
3			
4	Test Period Amortization (Line 2 / 3 yrs)		78,333
5			
6	Annual Rate Case Expense - Case No. 2006-00172	To Sch D-2.16 <---	<u>78,333</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 ANNUALIZE AFFILIATED COMPANY RENTS

WPD-2.17a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

<u>Line No.</u>	<u>Account</u>	<u>Description</u>	<u>Actual Monthly Amount</u>	<u>Months to Annualize</u>	<u>Adjustment</u>
1	454710	ULH&P Miami Fort Direct Lease to CG&E	\$ 4,065	12	\$ 48,780
2		Total Revenue Annualization	<u>\$ 4,065</u>		<u>\$ 48,780</u>
3					
4	507000	ULH&P Sublease of CG&E Miami Fort Reverse Lease	\$ 1,814	12	\$ 21,768
5	507000	CG&E Miami Fort Direct Lease to ULH&P	1,413	12	16,956
6		Total Expense Annualization	<u>\$ 3,227</u>		<u>\$ 38,724</u>

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
DATA: BASE PERIOD "X" FORECASTED PERIOD
FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.18a
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No	Description	Schedule Reference	Long-Term Debt	Short-Term Debt
1	Capital Structure	J-1, page 2	40.626%	8.492%
2				
3	Debt Portion of \$557,080,702 Electric Capitalization	WPA-1c	226,319,606	47,307,293
4				
5	Less: Debt Portion of \$4,263,000 CWIP Subject to AFUDC	B-4	<u>1,731,886</u>	<u>362,014</u>
6				
7	Debt Component less Applicable Portion			
8	of Electric CWIP Subject to AFUDC		224,587,720	46,945,279
9				
10	Annual Cost Rate	J-1, page 2	<u>6.0900%</u>	<u>5.1380%</u>
11				
12	Annualized Electric Interest Expense			
13	for each Debt Component		<u>13,677,392</u>	<u>2,412,048</u>
14				
15	Total Annualized Electric Interest Expense			16,089,440
16				
17	Test Period Electric Interest Deduction	WPD-2.18b		<u>12,998,412</u>
18				
19	Increase in Electric Interest Expense			<u>3,091,028</u>
20				
21	State Income Tax Effect @ 5.80% (A)	(Line 19 * 5.80%)	To Sch D-2.18, Pg. 2 <--	(179,280)
22				
23	Federal Income Tax Effect @ 35.00% (A)	((Line 19 - Line 21) * 35%)	To Sch D-2.18, Pg. 1 <--	(1,019,112)

(A) Source: Schedule H

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
DATA: BASE PERIOD "X" FORECASTED PERIOD
ELECTRIC BOOK INTEREST EXPENSE

WPD-2.18b
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
1	<u>Interest on Long-Term Debt:</u>		
2			
3	Total Company Interest on Long-Term Debt	Schedule I	\$ 15,840,145
4	Total Company Amortization of Debt Discount & Premium	Schedule I	417,022
5	Total Company Interest on Long-Term Debt		<u>16,257,167</u>
6			
7	Jurisdictional Rate Base Ratio		<u>74.439%</u>
8			
9	Interest on Long-Term Debt - Electric		<u>\$ 12,101,673</u>
10			
11		FERC Form 2	Percentage of
12		<u>Page 340</u>	<u>Form 2 Totals</u>
13	<u>Short-Term Interest:</u>		<u>Allocation of</u>
14			<u>\$1,712,776</u>
15	Account No. 430 - Interest on Debt to Assoc. Cos.		
16	Money Pool - ULH&P to PSI	\$ 4	0.001% 17
17	Money Pool - ULH&P to Cinergy Services	13,803	1.793% 30,710
18	Money Pool - ULH&P to Cinergy Corp.	69,069	8.972% 153,670
19			
20	Account No. 431 - Other Interest Expense		
21	Customer Deposits	227,742	29.583% 506,691
22	Gas Refund - PUCO Rule 28	639	0.083% 1,422
23	Capital Lease	517,282	67.193% 1,150,866
24	Interest - Assigned from Service Company	(59,612)	(7.743)% (132,620)
25	Interest - Other	911	0.118% 2,020
26			
27	Total Account Nos. 430 & 431	<u>\$ 769,838</u>	<u>100.000%</u> \$ 1,712,776
28			
29	Remove Interest Expense not included for Short-Term Debt		
30	Customer Deposits		(506,691)
31	Gas Refund - PUCO Rule 28		(1,422)
32	Allocated Interest Expense on Short-Term Debt - Total Company		<u>\$ 1,204,663</u>
33			
34	Jurisdictional Rate Base Ratio		74.439%
35			
36	Interest on Short-Term Debt - Electric		<u>\$ 896,739</u>
37			
38	Total Forward Looking Test Period Electric Interest Expense		<u>\$ 12,998,412</u>

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ANNUALIZATION OF AFUDC FOR
CONSTRUCTION WORK IN PROGRESS

WPD-2.20a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>AMOUNT (\$)</u>
1	Jurisdictional CWIP subject to AFUDC	Sch B-4	4,263,000
2			
3	Rate of return at December 31, 2007	Sch J-1, Page 2	<u>8.761%</u>
4			
5	Annualized AFUDC	To Sch D-2.20 <--	<u>373,481</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 ELIMINATE MISCELLANEOUS EXPENSES

WPD-2.22a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

Line No.	Activity	Account	Description	Forecast Period	Adjustment
1	EMPLRECG	506000	Miscellaneous Steam Power Exp	\$ 472	\$ (472)
2	EMPLRECG	560000	Operation Supervision/Engineer	202	(202)
3	EMPLRECG	580000	Ops Supv/Engr - Distr Sys	480	(480)
4	EMPLRECG	588000	Miscellaneous Distribution Exp	1,144	(1,144)
5	EMPLRECG	921000	A/G Office Supplies and Exp	10,368	(10,368)
6	EVENTS	921000	Office Supplies and Expenses	19,178	(19,178)
7	EVENTS	930202	A/G Misc General Expense	1,921	(1,921)
8	ADVERTIS	506000	Miscellaneous Steam Power Exp	1,130	(1,130)
9	ADVERTIS	909000	Info/Instr Advs-Cmty Affair	107,069	(107,069)
10	ADVERTIS	910000	Misc Cust Serv and Info	42,122	(42,122)
11	ADVERTIS	913000	Advs Exp-Mrkting/Cust Reltns	3,202	(3,202)
12	ADVERTIS	930100	General Advertising Expenses	16,852	(16,852)
13	GOVTAFFR	920000	A&G Labor	49,659	(49,659)
14	GOVTAFFR	921000	Office Supplies and Expenses	10,082	(10,082)
15	GOVTAFFR	926110	Employee Fringe Benefits Load	20,259	(20,259)
16	FUELFUND	903000	Cust Rec/Coll - Mrkt Ops	16,332	(16,332)
17	DONATENC	921000	Office Supplies and Expenses	1,188	(1,188)
18	CLUBDUES	506000	Miscellaneous Steam Power Exp	1,595	(1,595)
19	CLUBDUES	910000	Misc Cust Serv And Info	638	(638)
20	COMRELAT	903000	Cust Rec/Coll - Mrkt Ops	1,121	(1,121)
21	COMRELAT	910000	Misc Cust Serv and Info	55,372	(55,372)
22			Total Miscellaneous Expenses	<u>\$ 360,386</u>	<u>\$ (360,386)</u>

↑
 To Schedule D-1

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
THIRTEEN MONTHS ENDED DECEMBER 31, 2007

WPD-2.23a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount (\$)</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	32,810,000	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>32,582,234</u>	
3	Annualized Depreciation Adjustment		<u>227,766</u>	--> To Sch D-2.23 & Sch E-1, Pg. 1 Ln. 12

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUSTMENT TO DEFERRED TAXES DUE TO
ANNUALIZATION OF DEPRECIATION EXPENSE

WPD-2.23b
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount (\$)</u>
1	Annualized Depreciation Adjustment	WPD-2.23a	227,766
2	State Deferred Tax Adjustment (Line 1 * 5.80%)		(13,210) --> To Sch D-2.23
3	Federal Deferred Tax Adjustment ((Line 1 + Line 4) * 35%)		(75,095) --> To Sch D-2.23

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 INCENTIVE COMPENSATION

WPD-2.27a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

Line No.	Plan Description	Test Period Expense	Percent of Plan Dollars		Amount of Plan Dollars		Proposed Adjustment
			Customer	Shareholder	Customer	Shareholder	
1	STI - Leadership	917,984	20%	80%	183,597	734,387	(734,387)
2							
3	STI - Non-Leadership	1,234,381	50%	50%	617,191	617,190	(617,190)
4							
5	UEIP	121,736	57%	43%	69,390	52,346	(52,346)
6							
7	LTIP	766,652	0%	100%	0	766,652	(766,652)
8							
9	Stock Options	<u>339,458</u>	0%	100%	<u>0</u>	<u>339,458</u>	<u>(339,458)</u>
10							
11	Total	<u>3,380,211</u>			<u>870,178</u>	<u>2,510,033</u>	<u>(2,510,033)</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 REFLECT UPDATED NETWORK SERVICE RATES

WPD-2.28a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

<u>Line No.</u>	<u>Description</u>		<u>Forecast Period</u>	
1				
2	Network Service Rate from 2005 Attachment O	(1)	\$1.2235	per KW-month
3				
4	Network Service Rate from 2006 Attachment O	(2)	\$1.3654	per KW-month
5				
6	Difference		\$0.1419	per KW-month
7	Billing Demand (sum of projected monthly 2007 CPs)	(3)	<u>9,709</u>	MWs
8	Adjustment to Transmission Expense by Others (Account 565)		<u>\$1,377,707</u>	

Notes:

- (1) From Cinergy's Attachment O Filing for 2005. Rates effective June 1, 2005 - May 31, 2006.
- (2) From Duke Energy Midwest's Attachment O Filing for 2006. Rates effective June 1, 2006 - May 31, 2007.
- (3) From Duke Energy Kentucky's load forecast for 2007.

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
INCOME TAX - SECTION 199
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

WPD-2.29a
WITNESS RESPONSIBLE:
K. G. BUTLER

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Jurisdictional Electric</u>	<u>Electric Production</u>
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	1,122,822,000	501,176,000
2				
3	Additions:			
4	Construction Work in Progress (Account 107)	Sch B-4	4,263,000	0
5				
6	Fuel Inventory	Sch B-5	8,873,933	8,873,933
7				
8	Materials & Supplies -			
9	Propane Inventory (Account 151) (A)	WPB-5.1b	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	Sch B-5	8,467,889	8,230,415
11	Total Materials & Supplies		<u>8,467,889</u>	<u>8,230,415</u>
12				
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	0	0
14				
15	Prepayments (Account 165) (A)	Sch B-5.1	6,699,569	6,305,569
16				
17	Emission Allowances (Account 158) (A)	Sch B-5.1	5,919,968	5,919,968
18				
19	Cash Working Capital Allowance	WPB-5.1a	13,962,791	6,232,346
20				
21	Other Rate Base Items	Sch B-6	0	0
22	Total Additions		<u>48,187,150</u>	<u>35,562,231</u>
23				
24	Deductions:			
25	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	539,866,000	266,682,000
26				
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	40,005,923	0
28				
29	Customer Advances for Construction (Account 252)	Sch B-6	0	0
30				
31	Investment Tax Credits	Sch B-6	0	0
32	Total Deductions		<u>579,871,923</u>	<u>266,682,000</u>
33				
34	Net Original Cost Rate Base		<u>591,137,227</u>	<u>270,056,231</u>
35				
36	Ratio of Electric Production Rate Base to Electric Rate Base			<u>45.68%</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 CALCULATION OF ELECTRIC PRODUCTION CAPITALIZATION

WPD-2.29b
 WITNESS RESPONSIBLE:
 K. G. BUTLER

Line No.	Description	Capitalization	
		Total	Electric
1	Total Forecasted Period Capitalization (1)	678,813,216	
2			
3	Less: Non-jurisdictional gas plant (2)	748,011	
4	Non-jurisdictional electric plant (2)	109,345	
5	Non-jurisdictional - Other (2)	(61,154,665)	
6			
7	Jurisdictional Capitalization	739,110,525	
8			
9	Electric Jurisdictional Rate Base Allocation % (2)	74.439%	550,186,484
10			
11	Electric Production Rate Base Allocation % (3)	45.68%	251,325,186
12			
13	Plus: Jurisdictional Electric Production ITC		<u>0</u>
14			
15	Total Allocated Capitalization - Electric Production		<u><u>251,325,186</u></u>

Notes:

(1) Schedule J-1, page 1.

(2) WPA-1d.

(3) Allocation percentage from WPD-2.29a.

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 CALCULATION OF SECTION 199 DEDUCTION

WPD-2.29c
 WITNESS RESPONSIBLE:
 K. G. BUTLER

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	
1	Total Allocated Capitalization - Electric Production	WPD-2.29b	251,325,186
2			
3	Weighted Cost of Common Equity	Sch J-1 - Forecasted	<u>5.851%</u>
4			
5	Net Income Allowed on Electric Production Capitalization		14,706,042
6			
7	Pre-tax Conversion Factor	(1)	<u>1.633186</u>
8			
9	Pre-tax Electric Production Income		24,017,702
10			
11	Schedule M Items:		
12	Electric Production Book Depreciation	Schedule B-3.2, Pg. 1	15,890,000
13	Electric Production Tax Depreciation		(15,765,000)
14	Electric Production Other		<u>0</u>
15			
16	Electric Production Taxable Income		<u>24,142,702</u>
17			
18	Section 199 Deduction @ 6%		<u>1,448,562</u>
19			
20	State Income Tax Reduction @ 5.8%		<u>(84,017)</u>
21			
22	Federal Income Tax Reduction @ 32.97%		<u>(477,591)</u>

Notes:

(1) $100\% - 5.8\% = 94.2\%$ * $35\% = 32.97\% + 5.8\% = 38.77\%$
 $100\% / (100\% - 38.77\%) = 1.633186$

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 RECLASSIFY NON-JURISDICTIONAL INCOME TAX
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

WPD-2.30a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>
1	Normal and Surtax		
2	Electric Income Tax Payable -		
3			
4	Federal	409060	(2,512,728)
5			
6	State	409160	(447,744)
7			
8	Non-Utility Income Tax Payable		
9			
10	Federal	409050	2,512,728
11			
12	State	409150	447,744
13			
14	Deferred Income Tax		
15	Electric Income Tax Deferred		
16			
17	Federal	410060	2,512,728
18			
19	State	410160	447,744
20			
21	Non-Utility Income Tax Deferred		
22			
23	Federal	410050	(2,512,728)
24			
25	State	410150	(447,744)

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2006-00172
ADJUST UNCOLLECTIBLE EXPENSE

WPD-2.31a
WITNESS RESPONSIBLE:
W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
1	Base Revenue	Sch. C-2	174,174,683
2	Fuel Revenue	Sch. C-2	<u>100,771,619</u>
3	Total Revenue		274,946,302
4	Gross-up Factor ⁽¹⁾		105%
5	Total Calendar Month Billings		288,693,617
6	Time Value of Money Factor	WPH-a	<u>0.7932%</u>
7	Adjustment to Discount Expense		<u>(2,289,942)</u>

⁽¹⁾ Represents gross-up for franchise, school, and local taxes.

Line No.	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Billing Cycle kWh ⁽¹⁾													
2	Residential	157,182,000	140,681,000	124,209,000	103,872,000	92,915,000	112,505,000	144,410,000	151,160,000	136,482,000	98,679,000	101,460,000	135,134,000	1,498,689,000
3	Commercial	117,715,000	110,004,000	106,040,000	106,450,000	105,144,000	120,595,000	132,434,000	134,344,000	130,141,000	109,621,000	104,700,000	116,527,000	1,393,715,000
4	Industrial	61,880,000	62,503,000	62,629,000	63,207,000	64,446,000	67,802,000	67,578,000	69,629,000	70,808,000	67,377,000	63,667,000	64,361,000	785,887,000
5	Street & Light	2,038,000	1,726,000	1,816,000	1,582,000	1,482,000	1,376,000	1,453,000	1,557,000	1,668,000	1,853,000	1,945,000	2,091,000	20,587,000
6	Other Public Authority	25,666,000	25,654,000	24,623,000	23,603,000	24,203,000	25,963,000	26,364,000	26,910,000	27,472,000	24,854,000	23,783,000	26,408,000	305,503,000
7	Interdepartmental	218,000	197,000	167,000	156,000	161,000	164,000	189,000	173,000	182,000	165,000	160,000	182,000	2,114,000
8	Retail Customers	364,699,000	340,765,000	319,484,000	298,870,000	288,351,000	328,405,000	372,428,000	383,773,000	366,753,000	302,549,000	295,715,000	344,703,000	4,006,495,000
9														
10	Merger Savings Credit Rate ⁽²⁾													
11	Residential	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.000988	0.011856
12	Commercial	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.002676
13	Industrial	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.002676
14	Street & Light	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.000483	0.005796
15	Other Public Authority	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.000223	0.002676
16	Interdepartmental	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17														
18	Merger Savings Credit													
19	Residential	(155,296)	(138,993)	(122,718)	(102,626)	(91,800)	(111,155)	(142,677)	(149,346)	(134,844)	(97,495)	(100,242)	(133,512)	(1,480,704)
20	Commercial	(26,250)	(24,531)	(23,647)	(23,738)	(23,447)	(26,893)	(29,533)	(29,959)	(29,021)	(24,445)	(23,348)	(25,986)	(310,798)
21	Industrial	(13,799)	(13,938)	(13,966)	(14,095)	(14,371)	(15,120)	(15,070)	(15,527)	(15,790)	(15,025)	(14,198)	(14,353)	(175,252)
22	Street & Light	(984)	(834)	(877)	(764)	(716)	(665)	(702)	(752)	(806)	(895)	(939)	(1,010)	(9,944)
23	Other Public Authority	(5,724)	(5,721)	(5,491)	(5,263)	(5,397)	(5,790)	(5,879)	(6,001)	(6,126)	(5,542)	(5,304)	(5,889)	(68,127)
24	Interdepartmental	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Retail Customers	(202,053)	(184,017)	(166,699)	(146,486)	(135,731)	(159,623)	(193,861)	(201,585)	(186,587)	(143,402)	(144,031)	(180,750)	(2,044,825)

Notes:

⁽¹⁾ Sales forecast per latest update (Feb 06)

⁽²⁾ Rates are per Attachment JPS-4 from Kentucky merger settlement case (Case No. 2005-00228)

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2006-00172
 REFLECT IMPLEMENTATION OF ADVANCED METERING INITIATIVE

WPD-2.35a
 WITNESS RESPONSIBLE:
 W. D. WATHEN

<u>Line No.</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Percent in Test Year</u>	<u>Adjustment</u>
1	<u>Projected Savings/Costs at 100% Implementation</u>			
2				
3	Billing Cycle Improvements	\$ 904,601	45.0%	\$ 407,070
4				
5	Net O&M Savings:	\$ (816,280)	45.0%	\$ (367,326)
6				
7	Implementation Costs			
8	Severance Costs	\$ 478,008		
9	Meter Base and Weatherhead Repairs	\$ 439,648		
10	Total Implementation Costs	\$ 917,656		
11				
12	Amortization Period (Years)	5		
13	Annual Amortization of Implementation Costs	\$ 183,531	45.0%	\$ 82,589
14				
15	Net Savings/(Costs) at 100% Implementation (Lines 3-5-13)	\$ 1,537,350		\$ 691,807
16				
17	Depreciation Expense	\$ 804,933	45.0%	\$ 362,220
18	Property Tax Expense	\$ 154,677	45.0%	\$ 69,605
19				
20	Net Change in Operating Income (Lines 15-17-18)			\$ 259,982

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ELECTRIC DEPARTMENT
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a
WITNESS RESPONSIBLE:
K. G. BUTLER

LINE No.	DESCRIPTION	BASE PERIOD	FORECAST PERIOD
		Twelve Months Ended August 31, 2006	Twelve Months Ended December 31, 2007
1	Oper Income Before Federal & State Income Taxes	26,501,206	22,894,785
2			
3	1107 Interest Charges Allocated	(12,708,613)	(13,146,000)
4			
5	1102 Accounting Depreciation	23,942,883	32,582,234
6	Metr Meter Capital Lease Principle Payments	(378,235)	(758,000)
7	1130 Cost of Removal Adjustment	10,792	(1,519,000)
8	1108 Amortization of Loss on Reacquired Debt	60,473	124,000
9	1123 Tax Depreciation	(17,825,682)	(28,373,000)
10	Perm Other Permanent Differences	364,789	25,000
11	Temp Other Temporary Differences	(3,433,075)	0
12			
13			
14	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	16,534,538	11,830,019
15			
16	Ky Tax Inc Adj - Misc:		
17	Kentucky Tax Inc. Adjustment -Misc	(6,045,379)	(1,109,000)
18			
19	Gross State Taxable Income	10,489,159	10,721,019
20			
21	State Business Taxable Income (after apportionment)	10,094,863	10,721,019
22			
23	Kentucky Income Tax Expense ⁽¹⁾	706,639	621,819
24	Surtax Credit	(400)	0
25	Ohio Income Tax Payable	14,971	0
26	Cincinnati Income Tax Payable	1,022	0
27			
28	State Income Tax Deductible	722,232	621,819
29	Prior Year Adjustments	(50,656)	0
30		671,576	621,819
31			
32	F.T.I. Bef S.I.T. & Fdri Tax Loss Carryforward	16,534,538	11,830,019
33	Kentucky Income Tax	(706,239)	(621,819)
34	Ohio Income Tax	(14,971)	
35	Cincinnati Income Tax	(1,022)	
36	Federal Taxable Income - Ordinary	15,812,306	11,208,200
37			
38	Federal Income Tax Before Credits @ 35%	5,534,309	3,922,869
39	Fuel Tax Credit	(498)	0
40	Interperiod Income Tax Allocation	0	0
41	Allocated from the Service Company	(230,927)	0
42	Prior Year Adjustments	(1,177,404)	0
43			
44	Federal Income Tax Payable	4,125,480	3,922,869

⁽¹⁾ Base Period at 7.00%, Forecasted Period at 5.80%.

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ELECTRIC DEPARTMENT
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1b
WITNESS RESPONSIBLE:
K. G BUTLER

Line No.	DESCRIPTION	Actual			Budget	
		8 Months Ended August 2005	12 Months Ended December 2005	2 Months Ended February 2006	6 Months Ended August 2006	12 Months Ended August 2006
1	Income Before Income Tax and Interest	7,846,182.00	11,968,931.00	8,606,048.00	13,872,409.00	26,501,206.00
2						
3	1102 Accounting Depreciation	6,898,896.86	10,544,895.18	4,740,152.68	15,556,832.00	23,942,882.90
4	1104 Tax Interest Capitalized	164,673.00	244,127.33	126,098.32	36,168.00	241,750.65
5	1105 AFUDC - Debt - Timing	(32,716.73)	(101,977.33)	(37,689.21)	(15,120.00)	(122,069.81)
6	1106 Provision for Injuries and Damages	(140,412.00)	(187,112.00)	-	(27,744.00)	(74,444.00)
7	1107 Interest Charges Allocated	-	(4,244,375.00)	(1,766,238.00)	(6,698,000.00)	(12,708,613.00)
8	1108 Amortization of Loss on Reacquired Debt	98,532.00	76,800.67	22,584.74	59,620.00	60,473.41
9	1109 Lobbying Expenses	28,997.88	-	-	-	(28,997.88)
10	1110 Reserve for Loss on Generating Station Parts	-	-	213,729.29	-	213,729.29
11	1111 DSM Costs	1,327,866.05	1,169,360.10	202,394.95	963,000.00	1,006,789.00
12	1113 Business Meals	14,950.00	26,481.00	4,414.00	41,658.00	57,603.00
13	1114 Employee Medical & Hospital Adjustment	-	18,937.76	-	2,808.00	21,745.76
14	1115 Loss on ACRS	(487,186.00)	(1,448,659.00)	-	-	(961,463.00)
15	1118 Fuels Tax Adjustment	668.00	1,000.00	166.00	-	498.00
16	1124 Tax Depreciation Libert Over Normal	(14,093,948.00)	(10,652,290.00)	(5,685,536.00)	(15,581,804.00)	(17,825,682.00)
17	1126 Uncollectible Accts Provision Adj	(726.55)	(862.59)	(139,120.87)	(126.00)	(139,382.91)
18	1130 Cost of Removal Adjustment	(10,792.00)	-	-	-	10,792.00
19	1132 Book Depr - Trans Equipmt Subj to ADR	5,448.00	8,572.00	1,472.00	-	4,596.00
20	1146 Pension Cost FASB-87	100,532.00	(142,184.00)	(23,698.00)	(21,084.00)	(287,498.00)
21	1147 Contributions in Aid of Construction	252,349.00	352,582.00	19,729.00	52,278.00	172,240.00
22	1149 Vacation Pay Accrual	(77,556.82)	579,498.19	(46,750.04)	85,820.00	696,224.87
23	1152 Post Retirement Benefits - Life Ins	(5,483.00)	(22,713.00)	(3,784.00)	(3,366.00)	(24,380.00)
24	1156 Post Retirement Benefits - Health Care	69,118.00	184,766.00	30,794.00	27,396.00	173,828.00
25	1162 Post Employment Benefits - SFAS 112	20,778.00	5,974.00	996.00	888.00	(12,920.00)
26	1166 AFUDC - Equity - Permanent	(167,215.36)	-	-	-	167,215.36
27	1178 Retirees Supplemental Pension Plan	573.00	513.00	64.00	78.00	102.00
28	1184 MGP Sites	(221.12)	(221.12)	-	(30.00)	(30.00)
29	1185 Penalties	133.55	-	-	-	(133.55)
30	1190 Club Dues & Fees	3,033.22	-	-	-	(3,033.22)
31	1193 Luxury Auto Income Exclusions	-	1,626.00	-	-	1,626.00
32	1194 Leased Meters	(599,341.38)	(802,968.68)	(55,549.79)	(119,058.00)	(378,235.29)
33	1196 Workforce Reduction	4,719.00	-	-	-	(4,719.00)
34	1201 Annual Incentive Plan Compensation	(5,076.00)	(13,641.00)	(2,274.00)	(2,022.00)	(12,861.00)
35	1209 Truck Stock Inventory	-	9,534.00	-	1,416.00	10,950.00
36	1211 Amortization of Gains on I/C Sales of Plant	(58,950.00)	(108,452.00)	(18,076.00)	(16,080.00)	(83,658.00)
37	1222 401K Incentive Plan	11,796.00	(5,395.00)	(900.00)	(798.00)	(18,889.00)
38	1227 Excess Salvage	121,959.00	(101,522.00)	-	-	(223,481.00)
39	1264 Duke Merger - Timing	-	(2,375,455.00)	-	-	(2,375,455.00)
40	1265 Deferred Project Expenses	(53,249.98)	(65,823.17)	(680,813.59)	(9,762.00)	(703,148.78)
41	1276 Long Term Incentive Plan	-	6,300.00	1,050.00	918.00	8,268.00
42	1287 Duke Merger - Permanent	169,570.00	340,079.12	-	-	170,509.12
43	1288 Duke Merger - Timing	-	(939,397.09)	-	-	(939,397.09)
44						
45						
46	F T I. Before S.I.T. & Federal Tax Loss Carryforward	1,408,089.72	4,326,919.17	5,409,283.48	8,206,425.00	16,534,537.93
47						
48	Ky Tax Inc Adj - Misc:					
49	Kentucky Tax Inc. Adjustment - Bonus Depr	5,335,767.00	(555,652.00)	(153,960.00)	-	(6,045,379.00)
50						
51	Gross State Business Taxable Income	6,743,856.72	3,771,267.17	5,255,323.48	8,206,425.00	10,489,158.93
52						
53	Percent of Business Taxable in Stste	100.00%	99.16%	93.10%	100.00%	
54						
55	Kentucky Business Taxable Income	6,743,856.72	3,739,688.53	4,892,706.16	8,206,425.00	10,094,862.97
56						
57	Kentucky Income Tax Expense @ 7.000%	472,070.00	261,771.00	342,489.00	574,449.00	706,639.00
58	Surtax Credit	(1,285.00)	(522.00)	(1,163.00)	-	(400.00)
59	Ohio Income Tax Payable	93.00	918.00	14,146.00	-	14,971.00
60	Cincinnati Income Tax Payable	-	-	1,022.00	-	1,022.00
61	State Income Tax Payable Year to Date	470,878.00	262,167.00	356,494.00	574,449.00	722,232.00
62						
63	F T I. Bef S.I.T. & Fdri Tax Loss Cryfowd	1,408,089.72	4,326,919.17	5,409,283.48	8,206,425.00	16,534,537.93
64	Kentucky Income Tax	(470,785.00)	(261,249.00)	(341,326.00)	(574,449.00)	706,239.00
65	Ohio Income Tax	(93.00)	(918.00)	(14,146.00)	-	14,971.00
66	Cincinnati Income Tax	-	-	(1,022.00)	-	1,022.00
67						
68	Federal Taxable Income - Ordinary	937,211.72	4,064,752.17	5,052,789.48	7,631,976.00	15,812,305.93
69						
70	Federal Income Tax Before Credits @ 35%	328,024.00	1,422,663.00	1,768,477.00	2,671,193.00	5,534,309.00
71	Fuel Tax Credit	(668.00)	(1,000.00)	(166.00)	-	(498.00)
72	Federal Income Tax Payable	327,356.00	1,421,663.00	1,768,311.00	2,671,193.00	5,533,811.00

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ADVERTISING
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2006

WPF-4a
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Project / Description	Total	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Newspaper	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	Magazines and Other	29,680	24,713	1,373	468	1,399	1,496	231	0	0	0	0	0	0
4														
5	Television	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	Radio													
8	Roman Brandgroup - Safety	27,297	9,317	0	6,635	11,009	0	336	0	0	0	0	0	0
9	Roman Brandgroup - Agency	46,475	2,552	454	5,242	35,970	158	2,099	0	0	0	0	0	0
10		<u>73,772</u>	<u>11,869</u>	<u>454</u>	<u>11,877</u>	<u>46,979</u>	<u>158</u>	<u>2,435</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11														
12	Direct Mail	31,617	256	2,718	18,527	4,416	1,074	4,626	0	0	0	0	0	0
13														
14	Sales Aids	0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16	Undetermined	83,220	0	0	0	0	0	0	17,716	17,716	10,758	12,873	11,184	12,973
17														
18	Total	<u>218,289</u>	<u>36,838</u>	<u>4,545</u>	<u>30,872</u>	<u>52,794</u>	<u>2,728</u>	<u>7,292</u>	<u>17,716</u>	<u>17,716</u>	<u>10,758</u>	<u>12,873</u>	<u>11,184</u>	<u>12,973</u>

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
ADVERTISING
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007

WPF-4b
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Project / Description	Total	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	<u>Sales Aids</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Undetermined</u>	170,375	17,981	17,981	17,982	17,982	10,919	13,066	11,352	13,168	11,351	11,351	11,351	15,891
14														
15	Total	170,375	17,981	17,981	17,982	17,982	10,919	13,066	11,352	13,168	11,351	11,351	11,351	15,891

DUKE ENERGY KENTUCKY
CASE NO. 2006-00172
TOTAL COMPANY
COMPARATIVE INCOME STATEMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2006

WPI-1a
WITNESS RESPONSIBLE:
W. D. WATHEN

Line No.	Description	Base Period	Six Months Ended Feb-06	Six Months Ended Aug-06
1	Utility Operating Income			
2	Operating Revenues	396,164,441	227,297,399	168,867,042
3	Operating Expenses			
4	Operation Expenses	318,688,391	184,639,706	134,048,685
5	Maintenance Expenses	15,530,591	4,453,558	11,077,033
6	Depreciation Expense	31,923,695	11,147,737	20,775,958
7	Amort. & Depl. of Utility Plant	1,230,176	1,230,176	0
8	Taxes Other Than Income Taxes	7,758,585	2,708,214	5,050,371
9	Income Taxes - Federal	43,307	3,883,709	(3,840,402)
10	Income Taxes - Other	201,730	201,730	0
11	Provision for Deferred Income Taxes	7,321,271	7,321,271	0
12	Provision for Deferred Income Taxes - Credit	(7,912,211)	(7,912,211)	0
13	Investment Tax Credit Adj - Net	(124,710)	(124,710)	0
14	Gains From Disp of Allow - Credit	(1,910,387)	(1,910,387)	0
15	Accretion Expense	2,703	2,703	0
16	Total Utility Operating Expenses	372,753,141	205,641,496	167,111,645
17	Net Utility Operating Income	23,411,300	21,655,903	1,755,397
18	Other Income and Deductions			
19	Other Income			
20	Nonutility Operating Income	483,835	483,835	0
21	Interest and Dividend Income	1,604,336	1,604,336	0
22	Allowance for Funds Used During Const	337,273	336,515	758
23	Miscellaneous Nonoperating Income	333	333	0
24	Gain on Disposition Of Property	0	0	0
25	Total Other Income	2,425,777	2,425,019	758
26	Other Income Deductions			
27	Loss on Disposition Of Property	60,081	60,081	0
28	Miscellaneous Income Deductions	(323,585)	870,821	(1,194,406)
29	Total Other Income Deductions	(263,504)	930,902	(1,194,406)
30	Taxes Applicable to Other Income and Deductions			
31	Taxes Other Than Income Taxes	114,431	114,431	0
32	Income Taxes - Federal	3,169,905	3,169,905	0
33	- Other	432,972	432,972	0
34	Provision for Deferred Income Taxes	419,671	419,671	0
35	Provision for Deferred Income Taxes - Credit	0	0	0
36	Investment Tax Credit Adj - Net	(94,926)	(94,926)	0
37	Total Taxes on Other Income and Deductions	4,042,053	4,042,053	0
38	Net Other Income and Deductions	(1,352,772)	(2,547,936)	1,195,164
39	Interest Charges			
40	Interest on Long Term Debt	10,976,406	2,965,509	8,010,897
41	Amortization of Debt Discount and Expense	274,783	68,238	206,545
42	Amortization of Loss on Recquired Debt	90,714	90,714	0
43	Amortization of Premium on Debt - Credit	0	0	0
44	Interest on Debt to Assoc. Companies	1,120,084	1,120,084	0
45	Other Interest Expense	1,330,758	391,334	939,424
46	Allow for Brwd Funds Used Dur Const - Credit	(778,736)	(214,501)	(564,235)
47	Net Interest Charges	13,014,009	4,421,378	8,592,631
48	Net Income	9,044,519	14,686,589	(5,642,070)

A	B	C	D	E	F	G	H	I
1		DUKE ENERGY KENTUCKY						WORK PAPER REFERENCE:
2		COST OF SERVICE STUDY - CASE NO. 2006-00172						<u>SUMM-1</u>
3		SUMMARY OF JURISDICTIONAL "RATE GROUP" ALLOCATION FACTORS						
4		TWELVE MONTHS ENDED DECEMBER 31, 2007						
5								
6								
7								
8	LINE							
9	NO.							
10	1	RETAIL ALLOCATION FACTORS (a)						
11	2	ALLOCATION	WORK PAPER					ALLOCATION
12	3	<u>CODE</u>	<u>REFERENCE</u>	<u>DESCRIPTION</u>				<u>FACTORS (b)</u>
13	4							
14	5	K201	ALLC-1	Coincident Kw - Average of 12 Monthly Peaks				100.000%
15	6							
16	7	K203	ALLC-2	Distribution Maximum Non-Coincident Kw Demand				100.000%
17	8							
18	9	K205	ALLC-5	Distribution Line - Wtd. Group Diversified Class Peak				100.000%
19	10							
20	11	K215	ALLC-2	Group Diversified Class Demand				100.000%
21	12							
22	13	K217	ALLC-6	Services				100.000%
23	14							
24	15	K301	ALLC-1	Total Kwh				100.000%
25	16							
26	17	K303	ALLC-2	Distribution Kwh				100.000%
27	18							
28	19	K403	ALLC-1	Total Customers - 12 Month Average				100.000%
29	20							
30	21	K405	ALLC-2	Distribution Level Customers				100.000%
31	22							
32	23	K407	ALLC-3	Meters				100.000%
33	24							
34	25	K409	ALLC-4	Customer Accounts				100.000%
35	26							
36	27	K411	ALLC-4	Uncollectibles				100.000%
37	28							
38	29	K413	ALLC-4	Customer Service and Informational				100.000%
39	30							
40	31	K419	ALLC-4	Sales				100.000%
41	32							
42	33							
43	34							
44	35	(a) Source: ALLC-1-6						
45	36	(b) KyPSC Jurisdictional Percentage						
46								
47								
48								
49								

LINE NO.	RATE GROUP	12 MONTHS AVG COIN PEAK KW DEMAND(a)	ALLOC K201	KWH (AT SOURCE)(b)	ALLOC K301	AVERAGE CUSTOMERS(c)	ALLOC K403
		(1)	(2)	(3)	(4)	(5)	(6)
AT GENERATION LEVEL							
2	Retail:						
3	Residential	320,629	44.712%	1,633,623,871	37.832%	121,452	90.202%
4	Dist Secondary - DS	190,669	26.590%	1,118,383,192	25.900%	12,293	9.130%
5	Dist Secondary - GS-FL	841	0.117%	6,714,746	0.156%	147	0.109%
6	Dist Secondary - EH	2,430	0.339%	15,149,755	0.351%	119	0.088%
7	Dist Secondary - SP	76	0.011%	434,115	0.010%	27	0.020%
9	Dist Secondary - DT	106,156	14.804%	782,930,553	18.132%	190	0.141%
10	Dist Primary - DT	59,508	8.299%	467,034,883	10.816%	37	0.027%
8	Dist Primary - DP	5,771	0.805%	36,757,242	0.851%	11	0.008%
11	Transmission	23,135	3.226%	186,542,548	4.320%	16	0.012%
12	Lighting	2,276	0.317%	26,919,458	0.623%	343	0.255%
13	Other	54	0.008%	347,724	0.008%	11	0.008%
14	Tot Retail excl RTP incr	711,545	99.228%	4,274,838,087	98.999%	134,646	100.000%
15	RTP Incremental						
16	Dist Secondary - DS	156	0.022%	1,085,288	0.025%	-	0.000%
17	Dist Secondary - DT	1,170	0.163%	8,700,822	0.202%	-	0.000%
19	Dist Primary - DT	2,747	0.383%	21,489,618	0.498%	-	0.000%
18	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%
21	Transmission	1,465	0.204%	11,905,892	0.276%	-	0.000%
22	Total RTP Incremental	5,538	0.772%	43,181,620	1.001%	-	0.000%
24	Total Company	717,083	100.000%	4,318,019,707	100.000%	134,646	100.000%
25	(a) Source: RAGP-2						
26	(b) Source: RAGP-1						
27	(c) Source: 2007 Projected Customers, WFR-9v, Page 64						

LINE NO.	RATE GROUP	NON-COIN KW DEMAND(a) SECONDARY	ALLOC K203	KWH (DIST LEVEL)(b)	ALLOC K303	CUSTOMERS (DIST. LEVEL)(c)	ALLOC K405	GROUP DIVERSIFIED CLASS DEMAND(d)	ALLOC K215	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
CUSTOMERS AT DISTRIBUTION LEVEL ONLY										
1	DUKE ENERGY KENTUCKY									
2	COST OF SERVICE STUDY - CASE NO. 2006-00172									
3	COMPUTATION OF KWH, KW & CUSTOMER ALLOCATION FACTORS									
4	TWELVE MONTHS ENDED DECEMBER 31, 2007									
										WORK PAPER REFERENCE: ALLC-2
13	1									
14	2	Retail:								
15	3	Residential	894,767	66.104%	1,633,623,871	39.656%	121,452	90.213%	317,008	45.121%
16	4	Dist Secondary - DS	304,504	22.496%	1,118,383,192	27.148%	12,293	9.131%	188,948	26.894%
17	5	Dist Secondary - GS-FL	796	0.059%	6,714,746	0.163%	147	0.109%	738	0.105%
18	6	Dist Secondary - EH	7,027	0.519%	15,149,755	0.368%	119	0.088%	2,494	0.355%
19	7	Dist Secondary - SP	150	0.011%	434,115	0.011%	27	0.020%	74	0.011%
20	9	Dist Secondary - DT	136,277	10.068%	782,930,553	19.005%	190	0.141%	112,875	16.066%
21	10	Dist Primary - DT	-	0.000%	467,034,883	11.337%	37	0.027%	64,149	9.131%
22	8	Dist Primary - DP	-	0.000%	36,757,242	0.892%	11	0.008%	5,543	0.789%
23	11	Transmission	-	0.000%	-	0.000%	-	0.000%	-	0.000%
24	12	Lighting	6,927	0.512%	26,919,458	0.653%	343	0.255%	6,304	0.897%
25	13	Other	315	0.023%	347,724	0.008%	11	0.008%	57	0.008%
26	14	Tot Retail excl RTP inci	1,350,763	99.792%	4,088,295,539	99.241%	134,630	100.000%	698,190	99.377%
27	15									
28	16	RTP Incremental								
29	17	Dist Secondary - DS	301	0.022%	1,085,288	0.026%	-	0.000%	179	0.025%
30	19	Dist Secondary - DT	2,524	0.186%	8,700,822	0.211%	-	0.000%	1,248	0.178%
31	20	Dist Primary - DT	-	0.000%	21,489,618	0.522%	-	0.000%	2,954	0.420%
32	18	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%	-	0.000%
33	21	Transmission	-	0.000%	-	0.000%	-	0.000%	-	0.000%
34	22	Total RTP Incremental	2,825	0.208%	31,275,728	0.759%	-	0.000%	4,381	0.623%
35	23									
36	24	Total Company	1,353,588	100.000%	4,119,571,267	100.000%	134,630	100.000%	702,571	100.000%
37	25									
38	23									
39	24									
40	25	(a) Source: RAGP-2								
41	26	(b) Source: RAGP-1								
42	27	(c) Source: 2007 Customers - WFR-9v, Page 64								
43	28	(d) Source: RAGP-2								
44										

	A	B	C	D	E	F	G	H	I	J
1	DUKE ENERGY KENTUCKY									
2	COST OF SERVICE STUDY - CASE NO. 2006-00172									
3	COMPUTATION OF METER ALLOCATION FACTORS									
4	TWELVE MONTHS ENDED DECEMBER 31, 2007									
5										
6										
7										
8										
9										
10										
11	LINE		RATE				ALLOC			
12	NO.		GROUP		METER COST (a)		K407			
13	1				(1)		(4)			
14	2		Retail:							
15	3		Residential		\$ 35,086,187		86.427%			
16	4		Dist Secondary - DS		4,804,971		11.836%			
17	5		Dist Secondary - GS-FL		-		0.000%			
18	6		Dist Secondary - EH		141,678		0.349%			
19	7		Dist Secondary - SP		11,862		0.029%			
20	8		Dist Secondary - DT		367,725		0.906%			
21	9		Dist Primary - DT		124,275		0.306%			
22	10		Dist Primary - DP		14,025		0.035%			
23	11		Transmission		43,200		0.106%			
24	12		Lighting		2,475		0.006%			
25	13		Other		-		0.000%			
26	14		Tot Retail excl RTP incr		40,596,398		100.000%			
27	15									
28	16		RTP Incremental							
29	17		Dist Secondary - DS		-		0.000%			
30	18		Dist Secondary - DT		-		0.000%			
31	19		Dist Primary - DT		-		0.000%			
32	20		Dist Primary - DP		-		0.000%			
33	21		Transmission		-		0.000%			
34	22		Total RTP Incremental		-		0.000%			
35	23									
36	24		Total Company		\$ 40,596,398		100.000%			
37	25									
38	26									
39	27									
40	28		(a) Source: Meter Cost Study WPFR-9v Pages 53 & 54							
41										
42										
43										
44										

A		B		C		D		E		G		H		J		K		M		N	
1	DUKE ENERGY KENTUCKY																				
2	COST OF SERVICE STUDY - CASE NO. 2006-00172																				
3	COMPUTATION OF "CUSTOMER ACCOUNTS, UNCOLLECTIBLE ACCOUNTS AND																				
4	CUSTOMER SERVICE & INFORMATIONAL																				
5	TWELVE MONTHS ENDED DECEMBER 31, 2007																				
6																					
7																					
8																					
9																					
10																					
11	Line	Customer Account (1)		Uncollectible Accounts (2)		Customer Service And Informational (3)		Sales (4)													
12	No.	Description	Assigned Cost	ALLOC K409	Assigned Cost	ALLOC K411	Assigned Cost	ALLOC K413	Assigned Cost	ALLOC 419											
13	1																				
14	2	Retail:																			
15	3	Residential	\$ 3,457,929	88.321%	\$ 2,331,577	89.434%	\$ 427,763	66.136%	\$ 48,948	67.856%											
16	4	Dist Secondary - DS	430,386	10.993%	244,370	9.373%	201,745	31.192%	21,360	29.611%											
17	5	Dist Secondary - GS-FL	2,636	0.067%	-	0.000%	2,452	0.379%	260	0.360%											
18	6	Dist Secondary - EH	4,168	0.106%	-	0.000%	1,974	0.305%	209	0.290%											
19	7	Dist Secondary - SP	663	0.017%	-	0.000%	458	0.071%	48	0.067%											
20	9	Dist Secondary - DT	7,208	0.184%	31,075	1.192%	2,910	0.450%	308	0.427%											
21	10	Dist Primary - DT	1,266	0.032%	-	0.000%	537	0.083%	56	0.078%											
22	8	Dist Primary - DP	481	0.012%	-	0.000%	200	0.031%	21	0.029%											
23	11	Transmission	466	0.012%	-	0.000%	180	0.028%	19	0.026%											
24	12	Lighting	8,606	0.220%	37	0.001%	7,994	1.236%	846	1.173%											
25	13	Other	400	0.010%	-	0.000%	180	0.028%	19	0.026%											
26	14	Tot Retail excl RTP incr	3,914,209	99.974%	2,607,059	100.000%	646,393	99.939%	72,094	99.943%											
27	15																				
28	16	RTP Incremental																			
29	17	Dist Secondary - DS	426	0.011%	-	0.000%	160	0.025%	17	0.024%											
30	19	Dist Secondary - DT	224	0.006%	-	0.000%	99	0.015%	10	0.014%											
31	20	Dist Primary - DT	184	0.005%	-	0.000%	79	0.012%	8	0.011%											
32	18	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%	-	0.000%											
33	21	Transmission	144	0.004%	-	0.000%	59	0.009%	6	0.008%											
34	22	Total RTP Incremental	978	0.026%	-	0.000%	397	0.061%	41	0.057%											
35	23																				
36	24	Total Company	\$ 3,915,187	100.000%	\$ 2,607,059	100.000%	\$ 646,790	100.000%	\$ 72,135	100.000%											
37																					
38																					
39																					
40	25	Note: (1) Combined Analysis of FERC Accounts 901, 902, 903 & 905 - WPFR-9v Page 52																			
41	26	(2) Source: Charge Off Study - WPFR-9v Page 51																			
42	27	(3) Combined analysis of FERC Accounts 908, 909, & 910 - WPFR-9v Page 52																			
43	28	(4) Combined analysis of FERC Accounts 911, 912, & 913 - WPFR - 9v Page 52																			

LINE NO.	A	B	C	D	E	F	G	H	I
1	DUKE ENERGY KENTUCKY								
2	COST OF SERVICE STUDY - CASE NO. 2006-00172						WORK PAPER REFERENCE:		
3	COMPUTATION OF "WEIGHTED" DISTRIBUTION LINE ALLOCATION FACTORS						ALLC-5		
4	TWELVE MONTHS ENDED DECEMBER 31, 2007								
5									
6									
7									
8									
9									
10									
11	LINE	RATE	GROUP	GROUP	PRIMARY LINE	SECONDARY	DISTRIBUTION	ALLOC	
12	NO.	GROUP	CLASS	PEAK	WEIGHTING	LINE	LINE	ALOCATOR	ALOC
13					84%	WEIGHTING			
14					(1) * 0.84 (b)	(1) * 0.16 (b) & (c)	(2) + (3)		K205 (d)
15					(1)	(2)	(3)	(4)	(5)
16	2	Retail:							
17	3	Residential		317,008	266,289	50,719	317,008		45.880%
18	4	Dist Secondary - DS		188,948	158,716	30,232	188,948		27.346%
19	5	Dist Secondary - GS-FL		738	620	118	738		0.107%
20	6	Dist Secondary - EH		2,494	2,095	399	2,494		0.361%
21	7	Dist Secondary - SP		74	62	12	74		0.011%
22	8	Dist Secondary - DT		112,875	94,815	18,060	112,875		16.336%
23	9	Dist Primary - DT		64,149	53,885	-	53,885		7.799%
24	10	Dist Primary - DP		5,543	4,656	-	4,656		0.674%
25	11	Transmission		-	-	-	-		0.000%
26	12	Lighting		6,304	5,295	1,009	6,304		0.912%
27	13	Other		57	48	9	57		0.008%
28	14	Tot Retail excl RTP incr		698,190	586,481	100,558	687,039		99.434%
29	15	RTP Incremental							
30	16	Dist Secondary - DS		179	150	29	179		0.026%
31	17	Dist Secondary - DT		1,248	1,048	200	1,248		0.181%
32	18	Dist Primary -DT		2,954	2,481	-	2,481		0.359%
33	19	Dist Primary -DP		-	-	-	-		0.000%
34	20	Transmission		-	-	-	-		0.000%
35	21	Total RTP Incremental		4,381	3,679	229	3,908		0.566%
36	22	Total Company							
37	23			702,571	590,160	100,787	690,947		100.000%
38	24								
39	25								
40	26								
41	27								
42	28	(a) Source: RAGP-2							
43	29	(b) Source: Distribution line engineering analysis. WPFR-9v, Page 46							
44	30	(c) Since Rates DP DT-primary are served from primary voltage there is no allocation to secondary.							
45	31	(d) To FR 10(9)v1, Schedule 13							
46	32								

LINE NO.	RATE GROUP	NON-COIN KW DEMAND SECONDARY (a)	AVERAGE CUSTOMERS (b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4)	ALLOC K217 (6)
1	DUKE ENERGY KENTUCKY						
2	COST OF SERVICE STUDY - CASE NO. 2006-00172						
3	COMPUTATION OF "WEIGHTED" SERVICES ALLOCATION FACTORS						
4	TWELVE MONTHS ENDED DECEMBER 31, 2007						
						WORK PAPER REFERENCE: ALLC-6	
13	1	(1)	(2)	(3)	(4)	(5)	(6)
14	2	Retail:					
15	3	Residential	894,767	121,452	7	1	121,452 89.198%
16	4	Dist Secondary - DS	304,805	12,293	25	1	12,293 9.028%
17	5	Dist Secondary - GS-FL	796	147	5	1	147 0.108%
18	6	Dist Secondary - EH	7,027	119	59	3	357 0.262%
19	7	Dist Secondary - SP	150	27	6	1	27 0.020%
20	9	Dist Secondary - DT	138,801	190	731	8	1,520 1.116%
21	10	Dist Primary - DT	-	-	-	-	- 0.000%
22	8	Dist Primary - DP	-	-	-	-	- 0.000%
23	11	Transmission	-	-	-	-	- 0.000%
24	12	Lighting	6,927	343	20	1	343 0.252%
25	13	Other	315	11	29	2	22 0.016%
26	14	Tot Retail excl RTP incr	1,353,588	134,582			136,161 100.000%
27	15						
28	16	(d) RTP Incremental	-	-	-	-	- 0.000%
29	17	Dist Secondary - DS	-	-	-	-	- 0.000%
30	19	Dist Secondary - DT	-	-	-	-	- 0.000%
31	20	Dist Primary - DT	-	-	-	-	- 0.000%
32	18	Dist Primary - DP	-	-	-	-	- 0.000%
33	21	Transmission	-	-	-	-	- 0.000%
34	22	Total RTP Incremental	-	-	-	-	- 0.000%
35	23						
36	24	Total Company	1,353,588	134,582			136,161 100.000%
37	25						
38	26						
39	27						
40	28	Notes:					
41	29	(a) RAGP-2					
42	30	(b) ALLC-1					
43	31	(c) Average Demand	Weighting				
44	32	0 - 25	1				
45	33	26 - 50	2				
46	34	51 - 100	3				
47	35	101 - 150	2				
48	36	151 - 300	4				
49	37	301 - 500	8				
50	38	Source: Weighting Factor WPFR-9v, Page 47					
51	39	(d) Customer count is included in base rate.					
52	40						
53	41						

1	A	B	C	D	E	F	G	H	I	J	K
1	DUKE ENERGY KENTUCKY										WORK PAPER REFERENCE:
2	COST OF SERVICE STUDY - CASE NO. 2006-00172										RAGP-1
3	RATE GROUP KWH ENERGY ANALYSIS										
4	TWELVE MONTHS ENDED DECEMBER 31, 2007										
5											
6											
7											
8											
9					CALENDAR	DIST.			TRANS.	SALES	
10			SALES AT	UNBILLED	YEAR	LOSSES(c)		SALES AT	LOSSES(c)	REFLECTED	
11	LINE		CUSTOMER	SALES	SALES	Col(3) *		DIST. LEVEL	Col(4) *	TO SOURCE	
12	NO.	RATE GROUP	LEVEL(a)	(b)	(1+2)	4.30732049%		(3+4)	3.47133401%	(5+6)	
13			(1)	(2)	(3)	(4)		(5)	(6)	(7)	
14	1										
15	2	Total Retail:									
16	3	Residential	1,512,771,000	850,309	1,513,621,309	65,196,521		1,578,817,830	54,806,041	1,633,623,871	
17	4	Dist Secondary - DS	1,035,647,000	582,124	1,036,229,124	44,633,709		1,080,862,833	37,520,359	1,118,383,192	
18	5	Dist Secondary - GS-FL	6,218,000	3,495	6,221,495	267,980		6,489,475	225,271	6,714,746	
19	6	Dist Secondary - EH	14,029,000	7,886	14,036,886	604,614		14,641,500	508,255	15,149,755	
20	7	Dist Secondary - SP	402,000	226	402,226	17,325		419,551	14,564	434,115	
21	9	Dist Secondary - DT	725,010,608	407,519	725,418,127	31,246,084		756,664,211	26,266,342	782,930,553	
22	10	Dist Primary - DT	432,484,392	243,094	432,727,486	18,638,960		451,366,446	15,668,437	467,034,883	
23	8	Dist Primary - DP	34,038,000	19,132	34,057,132	1,466,950		35,524,082	1,233,160	36,757,242	
24	11	Transmission	180,183,000	101,279	180,284,279	-		180,284,279	6,258,269	186,542,548	
25	12	Lighting	24,928,000	14,012	24,942,012	1,074,332		26,016,344	903,114	26,919,458	
26	13	Other	322,000	181	322,181	13,877		336,058	11,666	347,724	
27	14	Tot Retail excl RTP incr	3,966,033,000	2,229,257	3,968,262,257	163,160,352		4,131,422,609	143,415,478	4,274,838,087	
28	15	RTP Incremental									
29	17	Dist Secondary - DS	1,005,000	565	1,005,565	43,313		1,048,878	36,410	1,085,288	
30	19	Dist Secondary - DT	8,057,149	4,529	8,061,678	347,242		8,408,920	291,902	8,700,822	
31	20	Dist Primary - DT	19,899,851	11,185	19,911,036	857,632		20,768,668	720,950	21,489,618	
32	18	Dist Primary - DP	-	-	-	-		-	-	-	
33	21	Transmission	11,500,000	6,464	11,506,464	-		11,506,464	399,428	11,905,892	
34	22	Total RTP Incremental	40,462,000	22,743	40,484,743	1,248,187		41,732,930	1,448,690	43,181,620	
35	23										
36	24	Total Company	4,006,495,000	2,252,000	4,008,747,000	164,408,539		4,173,155,539	144,864,168	4,318,019,707	
37	25										
38	23										
39	24	(a) Source: Retail Kwh from RAGP-4 thru RAGP-14									↓
40	25	(b) Unbilled Sales are distributed based on Sales at Customer Level.									To ALLC-1, P 1
41	26	(c) Source: LSFT-6.									
42											
43											

LINE NO.	MONTH	SMALL / MEDIUM DISTR (1)	LARGE DISTR (2)	TOTAL DISTRIBUTION EX. RTP INCR. (1)+(2) (3)	LARGE RTP INCREMENTAL (4)	TOTAL DISTR (3)+(4) (5)
1		DUKE ENERGY KENTUCKY				
2		COST OF SERVICE STUDY - CASE NO. 2006-00172				
3		SUMMARY OF COINCIDENT AND NON-COINCIDENT KW DEMANDS				
4		RATE GROUP: DS - TOTAL DISTRIBUTION - SECONDARY VOLTAGE				
5		TWELVE MONTHS ENDED DECEMBER 31, 2007				
		WORK PAPER REFERENCE: RAGP-5				
13	1	***** SYSTEM PEAK COINCIDENT KW DEMANDS (a) *****				
14	2				132	154,903
15	3 Jan 2007	139,112	15,659	154,771	112	146,710
16	4 Feb	131,748	14,850	146,598	106	137,262
17	5 Mar	124,429	12,727	137,156	156	174,361
18	6 Apr	158,267	15,938	174,205	112	168,724
19	7 May	152,724	15,888	168,612	156	208,258
20	8 Jun	188,571	19,531	208,102	217	220,919
21	9 Jul	202,252	18,450	220,702	209	212,764
22	10 Aug	194,318	18,237	212,555	227	175,573
23	11 Sep	157,405	17,941	175,346	183	182,897
24	12 Oct	164,134	18,580	182,714	141	126,296
25	13 Nov	111,484	14,671	126,155	115	138,589
26	14 Dec	124,000	14,474	138,474		
27	15	<u>1,848,444</u>	<u>196,946</u>	<u>2,045,390</u>	<u>1,866</u>	<u>2,047,256</u>
28	16	***** MAXIMUM NON-COINCIDENT KW DEMANDS (a) *****				
29	17				173	250,676
30	18 Jan 2007	229,900	20,603	250,503	169	247,502
31	19 Feb	224,954	22,379	247,333	162	235,865
32	20 Mar	216,328	19,375	235,703	199	260,067
33	21 Apr	239,615	20,253	259,868	143	256,572
34	22 May	236,027	20,402	256,429	174	270,341
35	23 Jun	248,408	21,759	270,167	268	299,744
36	24 Jul	276,705	22,771	299,476	269	304,427
37	25 Aug	280,651	23,507	304,158	301	279,949
38	26 Sep	255,795	23,853	279,648	221	273,710
39	27 Oct	250,961	22,528	273,489	228	239,864
40	28 Nov	215,823	23,813	239,636	175	255,667
41	29 Dec	233,479	22,013	255,492		
42	30	<u>2,908,646</u>	<u>263,256</u>	<u>3,171,902</u>	<u>2,482</u>	<u>3,174,384</u>
43	31	***** DIVERSIFIED CLASS KW DEMANDS (a) *****				
44	32				145	172,860
45	33 Jan 2007	155,435	17,280	172,715	141	170,850
46	34 Feb	152,064	18,645	170,709	133	155,617
47	35 Mar	139,636	15,848	155,484	171	180,394
48	36 Apr	162,883	17,340	180,223	126	191,452
49	37 May	173,368	17,958	191,326	156	207,611
50	38 Jun	187,880	19,575	207,455	238	229,050
51	39 Jul	208,618	20,194	228,812	232	231,827
52	40 Aug	211,316	20,279	231,595	271	201,669
53	41 Sep	179,976	21,422	201,398	198	196,851
54	42 Oct	176,508	20,145	196,653	193	157,287
55	43 Nov	136,999	20,095	157,094	149	174,060
56	44 Dec	155,157	18,754	173,911		
57		<u>2,039,840</u>	<u>227,535</u>	<u>2,267,375</u>	<u>2,153</u>	<u>2,269,528</u>
58		(a) Source: RAGP-5.1 thru RAGP-5.5				
59						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
63	DUKE ENERGY KENTUCKY														WORK PAPER REFERENCE:	
64	COST OF SERVICE STUDY - CASE NO. 2006-00172														RAGP-5.1	
65	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
66	RATE GROUP: DS - TOTAL DISTRIBUTION - SECONDARY VOLTAGE - EXCL. RTP INCREMENTAL															
67	TWELVE MONTHS ENDED DECEMBER 31, 2007															
68																
69																
70																
71																
72																
73																
74																
75																
76																
77	LINE	HOURS	SYSTEM	TOTAL	AVERAGE	CP	COIN	COIN	DIST.LOSS	COIN	NCP	NON-COIN	DIV.	GROUP	DISTR	GROUP
78	NO.	MONTH	PEAK	KWH(a)	HRLY KW	LOAD	PEAK	PEAK	FACTORS	DEMAND	SYSTEM	KW DMD.	CLASS	DIV.	LOSS	GROUP
			COIN	(3)	(3) / (1)	FACT (b)	KW DMD	KW DMD	SOURCE	AT GENER.	PEAK	(4) / (9)	COIN	KW DMD.	TRAN (d)	CLASS
			(1)	(2)	(4)	(5)	(4) / (5)	(4) / (5)	SOURCE (c)	(6) * (7)	COIN	(4) / (9)	COIN	(4) / (11)	(13)	(12) * (13)
			(1)	(2)	(4)	(5)	(6)	(7)	(8)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
79	1															
80	2	Jan 2007	744	800	85,400,000	114,785		148,175		154,771		250,503		166,549		172,715
81	3	Feb	672	2000	81,335,000	121,034		140,634		146,598		247,333		164,891		170,709
82	4	Mar	744	2000	78,353,000	105,313		131,520		137,156		235,703		150,134		155,484
83	5	Apr	720	1600	78,205,000	108,618		167,436		174,205		259,868		174,358		180,223
84	6	May	744	1700	77,388,000	104,016		161,647		168,612		256,429		184,705		191,326
85	7	Jun	720	1400	89,811,000	124,738		198,292		208,102		270,167		199,263		207,455
86	8	Jul	744	1600	101,724,000	136,726		209,726		220,702		299,476		219,280		228,812
87	9	Aug	744	1700	106,634,000	143,325		202,259		212,555		304,158		222,198		231,595
88	10	Sep	720	1700	90,745,000	126,035		167,585		175,346		279,648		193,932		201,398
89	11	Oct	744	1600	82,252,000	110,554		174,990		182,714		273,489		189,689		196,653
90	12	Nov	720	2000	77,370,000	107,458		121,038		126,155		239,636		151,756		157,094
91	13	Dec	744	2000	86,430,000	116,170		132,478		138,474		255,492		167,604		173,911
92	14				<u>1,035,647,000</u>			<u>1,955,780</u>		<u>2,045,390</u>		<u>3,171,902</u>		<u>2,184,359</u>		<u>2,267,375</u>
93	15															
94	16															
95	17															
96	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007 (includes Interdepartmental).														
97	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
98	20	(c) Source: LSFT-1, Col 5.														
99	21	(d) Source: LSFT-1, Col 4.														
100																
101																
102																

DUKE ENERGY KENTUCKY														WORK PAPER REFERENCE:		
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS																
RATE GROUP: DS - DISTRIBUTION - LARGE EXCL. RTP - SECONDARY VOLTAGE																
TWELVE MONTHS ENDED DECEMBER 31, 2007																
LINE NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3) / (1) (4)	CP COIN PEAK LOAD FACT (b) (5)	COIN PEAK KW DMD. (4) / (5) (6)	DIST.LOSS FACTORS SOURCE (c) (7)	COIN DEMAND AT GENER. (6) * (7) (8)	NCP SYSTEM PEAK COIN FACT(b) (9)	NON-COIN KW DMD (4) / (9) (10)	DIV. CLASS SYSTEM PEAK COIN FACT(b) (11)	GROUP DIV. CLASS KW DMD. (4) / (11) (12)	DISTR LOSS FACTOR AT INPUT TO (13)	GROUP DIV. CLASS KW DMD (12)* (13) (14)	
119	1															
120	2	Jan 2007	744	800	8,091,665	10,876	74.50%	14,599	1.04452	15,249	54.21%	20,063	67.03%	16,226	1.03702	16,827
121	3	Feb	672	2000	8,274,126	12,313	88.49%	13,915	1.04241	14,505	56.33%	21,859	70.00%	17,590	1.03528	18,211
122	4	Mar	744	2000	7,755,214	10,424	87.25%	11,947	1.04285	12,459	54.96%	18,967	69.58%	14,981	1.03564	15,515
123	5	Apr	720	1600	7,624,909	10,590	70.55%	15,011	1.04043	15,618	53.36%	19,846	64.42%	16,439	1.03364	16,992
124	6	May	744	1700	7,793,098	10,475	70.19%	14,924	1.04309	15,567	52.40%	19,990	61.67%	16,986	1.03584	17,595
125	7	Jun	720	1400	8,751,755	12,155	66.54%	18,267	1.04947	19,171	56.91%	21,358	65.86%	18,456	1.04111	19,215
126	8	Jul	744	1600	9,491,340	12,757	74.21%	17,190	1.05233	18,090	57.14%	22,326	67.23%	18,975	1.04347	19,800
127	9	Aug	744	1700	10,285,399	13,824	81.01%	17,065	1.05090	17,934	59.80%	23,117	72.25%	19,134	1.04229	19,943
128	10	Sep	720	1700	9,619,404	13,360	79.39%	16,828	1.04631	17,607	57.07%	23,410	65.99%	20,245	1.03850	21,024
129	11	Oct	744	1600	8,465,151	11,378	65.19%	17,454	1.04414	18,224	51.49%	22,097	59.70%	19,059	1.03671	19,759
130	12	Nov	720	2000	8,945,941	12,425	89.85%	13,829	1.04228	14,414	53.11%	23,395	65.15%	19,071	1.03517	19,742
131	13	Dec	744	2000	8,896,112	11,957	88.12%	13,569	1.04526	14,183	55.43%	21,571	67.51%	17,711	1.03763	18,377
132	14				<u>103,994,114</u>			<u>184,598</u>		<u>193,021</u>		<u>257,999</u>		<u>214,873</u>		<u>223,000</u>
133	15															
134	16															
135	17															
136	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
137	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
138	20	(c) Source: LSFT-1, Col 5.														
139	21	(d) Source: LSFT-1, Col 4.														
140																
141																
142																
143																

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
144	DUKE ENERGY KENTUCKY													WORK PAPER REFERENCE:		
145	COST OF SERVICE STUDY - CASE NO. 2006-00172													PAGE 53		
146	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
147	RATE GROUP: DS - DISTRIBUTION - LARGE RTP INCREMENTAL - SECONDARY VOLTAGE															
148	TWELVE MONTHS ENDED DECEMBER 31, 2007															
149																
150																
151																
152																
153																
154																
155																
156																
157																
158	LINE	HOURS	SYSTEM	TOTAL	AVERAGE	CP	COIN	COIN	DIST. LOSS	COIN	NCP	DIV.	GROUP	DISTR	GROUP	
159	NO.	MONTH	PEAK	KWH(a)	HRLY KW	COIN	PEAK	PEAK	FACTORS	DEMAND	SYSTEM	CLASS	DIV.	LOSS	GROUP	
			COIN		(3) / (1)	LOAD	KW DMD.	KW DMD.	SOURCE	AT GENER.	PEAK	NON-COIN	CLASS	AT INPUT	CLASS	
			FACT(b)		(3) / (1)		(4) / (5)	(4) / (5)	(c)	(6) * (7)	COIN	PEAK	COIN	TO	(12) * (13)	
					(4)		(6)	(7)		(8)	FACT(b)	(4) / (9)	FACT(b)	TRAN.(d)	(14)	
160	1															
161	2	Jan 2007	744	800	70,000	94	74.50%	126	1.04452	132	54.21%	173	67.03%	140	1.03702	145
162	3	Feb	672	2000	64,000	95	88.49%	107	1.04241	112	56.33%	169	70.00%	136	1.03528	141
163	4	Mar	744	2000	66,000	89	87.25%	102	1.04285	106	54.96%	162	69.58%	128	1.03564	133
164	5	Apr	720	1600	76,000	106	70.55%	150	1.04043	156	53.36%	199	64.42%	165	1.03364	171
165	6	May	744	1700	56,000	75	70.19%	107	1.04309	112	52.40%	143	61.67%	122	1.03584	126
166	7	Jun	720	1400	71,000	99	66.54%	149	1.04947	156	56.91%	174	65.86%	150	1.04111	156
167	8	Jul	744	1600	114,000	153	74.21%	206	1.05233	217	57.14%	268	67.23%	228	1.04347	238
168	9	Aug	744	1700	120,000	161	81.01%	199	1.05090	209	59.80%	269	72.25%	223	1.04229	232
169	10	Sep	720	1700	124,000	172	79.39%	217	1.04631	227	57.07%	301	65.99%	261	1.03850	271
170	11	Oct	744	1600	85,000	114	65.19%	175	1.04414	183	51.49%	221	59.70%	191	1.03671	198
171	12	Nov	720	2000	87,000	121	89.85%	135	1.04228	141	53.11%	228	65.15%	186	1.03517	193
172	13	Dec	744	2000	72,000	97	88.12%	110	1.04526	115	55.43%	175	67.51%	144	1.03763	149
173	14				1,005,000			1,783		1,866		2,482		2,074		2,153
174	15															
175	16															
176	17															
177	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
178	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
179	20	(c) Source: LSFT-1, Col 5.														
180	21	(d) Source: LSFT-1, Col 4.														
181																
182																
183																

184	DUKE ENERGY KENTUCKY														WORK PAPER REFERENCE:		
185	COST OF SERVICE STUDY - CASE NO. 2006-00172														RAGP-5.4		
186	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS																
187	RATE GROUP: DS - DISTRIBUTION LARGE - INTERDEPARTMENTAL - SECONDARY VOLTAGE																
188	TWELVE MONTHS ENDED DECEMBER 31, 2007																
189																	
190																	
191																	
192																	
193																	
194																	
195																	
196																	
197																	
198	LINE	NO.	MONTH	HOURS	PEAK	TOTAL	AVERAGE	CP	COIN	DIST. LOSS	COIN	NCP	DIV.	GROUP	DISTR.	GROUP	
199				(1)	(2)	(3)	(3) / (1)	COIN	PEAK	FACTORS	DEMAND	SYSTEM	CLASS	DIV.	LOSS	GROUP	
200							(4)	PEAK	LOAD	SOURCE	AT GENER.	COIN	NON-COIN	CLASS	AT INPUT	DIV.	
201				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
202				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
203				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
204				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
205				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
206				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
207				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
208				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
209				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
210				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
211				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
212				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
213				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
214				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
215				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
216				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
217				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
218				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
219				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
220				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
221				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
222				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
223				(1)	(2)	(3)	(4)	LOAD	(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	
200	1																
201	2	Jan		744	800	218,000	293	74.50%	393	1.04452	410	54.21%	540	67.03%	437	1.03702	453
202	3	Feb		672	2000	197,000	293	88.49%	331	1.04241	345	56.33%	520	70.00%	419	1.03528	434
203	4	Mar		744	2000	167,000	224	87.25%	257	1.04285	268	54.96%	408	69.58%	322	1.03564	333
204	5	Apr		720	1600	156,000	217	70.55%	308	1.04043	320	53.36%	407	64.42%	337	1.03364	348
205	6	May		744	1700	161,000	216	70.19%	308	1.04309	321	52.40%	412	61.67%	350	1.03584	363
206	7	Jun		720	1400	164,000	228	66.54%	343	1.04947	360	56.91%	401	65.86%	346	1.04111	360
207	8	Jul		744	1600	189,000	254	74.21%	342	1.05233	360	57.14%	445	67.23%	378	1.04347	394
208	9	Aug		744	1700	173,000	233	81.01%	288	1.05090	303	59.80%	390	72.25%	322	1.04229	336
209	10	Sep		720	1700	182,000	253	79.39%	319	1.04631	334	57.07%	443	65.99%	383	1.03850	398
210	11	Oct		744	1600	165,000	222	65.19%	341	1.04414	356	51.49%	431	59.70%	372	1.03671	386
211	12	Nov		720	2000	160,000	222	89.85%	247	1.04228	257	53.11%	418	65.15%	341	1.03517	353
212	13	Dec		744	2000	182,000	245	88.12%	278	1.04526	291	55.43%	442	67.51%	363	1.03763	377
213	14					2,114,000			3,755		3,925		5,257		4,370		4,535
214	15																
215	16																
216	17																
217	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.															
218	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.															
219	20	(c) Source: LSFT-1, Col 5.															
220	21	(d) Source: LSFT-1, Col 4.															
221																	
222																	
223																	

234	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
235	DUKE ENERGY KENTUCKY														WORK PAPER REFERENCE:		
236	COST OF SERVICE STUDY - CASE NO. 2006-00172														RAGP-5.5		
237	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS																
238	RATE GROUP: DS - DISTRIBUTION - SMALL/MEDIUM - SECONDARY VOLTAGE (NO RTP)																
239	TWELVE MONTHS ENDED DECEMBER 31, 2007																
240																	
241																	
242																	
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258																	
259																	
260																	
234	LINE	NO.	MONTH	HOURS	HOUR	TOTAL	AVERAGE	CP	COIN	DIST.LOSS	COIN	NCP	CLASS	GROUP	DISTR	GROUP	
235				(1)	(2)	KWH(a)	HRLY KW	COIN	COIN	FACTORS	DEMAND	SYSTEM	SYSTEM	DIV.	LOSS	GROUP	
236							(3) / (1)	PEAK	PEAK	SOURCE	AT GENER.	PEAK	PEAK	CLASS	AT INPUT	CLASS	
237								LOAD	KW DMD.	SOURCE (c)	(6) * (7)	COIN	KW DMD.	COIN	TO	KW DMD.	
238								FACT (b)	(4) / (5)			FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN.(d)	(12)* (13)
239									(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
240	1																
241	2	Jan 2007	744	800	77,090,335	103,616	77.80%	133,183	1.04452	139,112	45.07%	229,900	69.13%	149,886	1.03702	155,435	
242	3	Feb	672	2000	72,863,874	108,428	85.79%	126,388	1.04241	131,748	48.20%	224,954	73.82%	146,882	1.03528	152,064	
243	4	Mar	744	2000	70,430,786	94,665	79.34%	119,316	1.04285	124,429	43.76%	216,328	70.21%	134,831	1.03564	139,636	
244	5	Apr	720	1600	70,424,091	97,811	64.30%	152,117	1.04043	158,267	40.82%	239,615	62.07%	157,582	1.03364	162,883	
245	6	May	744	1700	69,433,902	93,325	63.74%	146,415	1.04309	152,724	39.54%	236,027	55.76%	167,369	1.03584	173,368	
246	7	Jun	720	1400	80,895,245	112,355	62.53%	179,682	1.04947	188,571	45.23%	248,408	62.26%	180,461	1.04111	187,880	
247	8	Jul	744	1600	92,043,660	123,715	64.37%	192,194	1.05233	202,252	44.71%	276,705	61.88%	199,927	1.04347	208,618	
248	9	Aug	744	1700	96,175,601	129,268	69.91%	184,906	1.05090	194,318	46.06%	280,651	63.76%	202,742	1.04229	211,316	
249	10	Sep	720	1700	80,943,596	112,422	74.73%	150,438	1.04631	157,405	43.95%	255,795	64.87%	173,304	1.03850	179,976	
250	11	Oct	744	1600	73,621,849	98,954	62.95%	157,195	1.04414	164,134	39.43%	250,961	58.12%	170,258	1.03671	176,508	
251	12	Nov	720	2000	68,264,059	94,811	88.64%	106,962	1.04228	111,484	43.93%	215,823	71.64%	132,344	1.03517	136,999	
252	13	Dec	744	2000	77,351,888	103,968	87.64%	118,631	1.04526	124,000	44.53%	233,479	69.53%	149,530	1.03763	155,157	
253	14				<u>929,538,886</u>			<u>1,767,427</u>		<u>1,848,444</u>		<u>2,908,646</u>		<u>1,965,116</u>		<u>2,039,840</u>	
254	15																
255	16																
256	17																
257	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007. Includes Interdepartmental KWH.															
258	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.															
259	20	(c) Source: LSFT-1, Col 5.															
260	21	(d) Source: LSFT-1, Col 4.															

DUKE ENERGY KENTUCKY																
COST OF SERVICE STUDY - CASE NO. 2006-00172																
DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS																
RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - EXCL. RTP INCREMENTAL																
TWELVE MONTHS ENDED DECEMBER 31, 2007																
WORK PAPER REFERENCE: RAGP-6																
LINE	NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3)/(1) (4)	CP COIN PEAK LOAD FACT(b) (5)	COIN PEAK KW DMD. (4)/(5) (6)	DIST.LOSS FACTORS SOURCE (7)	COIN DEMAND AT GENER. (6) * (7) (8)	NCP SYSTEM PEAK COIN FACT(b) (9)	NON-COIN KW DMD (4)/(9) (10)	DIV. CLASS SYSTEM PEAK COIN FACT(b) (11)	GROUP DIV. CLASS KW DMD. (4)/(11) (12)	DISTR LOSS FACTOR AT INPUT TRAN.(d) (13)	GROUP DIV. CLASS KW DMD (12) * (13) (14)
17	1															
18	2	Jan 2007	744	800	2,160,000	2,903	82.85%	3,504	1.04452	3,660	58.64%	4,951	66.99%	4,333	1.03702	4,493
19	3	Feb	672	2000	2,274,000	3,384	98.11%	3,449	1.04241	3,595	66.39%	5,097	75.13%	4,504	1.03528	4,663
20	4	Mar	744	2000	2,464,000	3,312	105.42%	3,142	1.04285	3,277	61.74%	5,364	69.29%	4,780	1.03564	4,950
21	5	Apr	720	1600	2,386,000	3,314	76.90%	4,309	1.04043	4,483	60.54%	5,474	72.05%	4,600	1.03364	4,755
22	6	May	744	1700	2,381,000	3,200	75.69%	4,228	1.04309	4,410	60.60%	5,281	68.61%	4,664	1.03584	4,831
23	7	Jun	720	1400	2,735,000	3,799	75.29%	5,046	1.04947	5,296	68.17%	5,573	75.29%	5,046	1.04111	5,253
24	8	Jul	744	1600	3,138,000	4,218	68.25%	6,180	1.05233	6,503	64.76%	6,513	66.76%	6,318	1.04347	6,593
25	9	Aug	744	1700	3,430,000	4,610	81.29%	5,671	1.05090	5,960	73.41%	6,280	80.02%	5,761	1.04229	6,005
26	10	Sep	720	1700	3,316,000	4,606	78.62%	5,859	1.04631	6,130	71.68%	6,426	76.90%	5,990	1.03850	6,221
27	11	Oct	744	1600	3,191,000	4,289	76.64%	5,596	1.04414	5,843	64.79%	6,620	68.93%	6,222	1.03671	6,450
28	12	Nov	720	2000	3,113,000	4,324	77.67%	5,567	1.04228	5,802	67.47%	6,409	75.24%	5,747	1.03517	5,949
29	13	Dec	744	2000	3,450,000	4,637	83.02%	5,585	1.04526	5,838	71.91%	6,448	75.75%	6,121	1.03763	6,351
30	14				<u>34,038,000</u>			<u>58,136</u>		<u>60,797</u>		<u>70,436</u>		<u>64,086</u>		<u>66,514</u>
31	15															
32	16															
33	17															
34	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
35	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
36	20	(c) Source: LSFT-1, Col 5.														
37	21	(d) Source: LSFT-1, Col 4.														
38																
39																
40																

LINE NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	TOTAL KWH (a) (3)	AVERAGE HRLY KW (3)/(1) (4)	CP COIN PEAK LOAD FACT (b) (5)	COIN PEAK KW DMD. (4)/(5) (6)	DIST. LOSS FACTORS SOURCE (c) (7)	COIN DEMAND AT GENER. (6) * (7) (8)	NCP SYSTEM PEAK COIN FACT (b) (9)	NON-COIN KW DMD. (4)/(9) (10)	DIV. CLASS SYSTEM PEAK COIN FACT (b) (11)	GROUP DIV. CLASS KW DMD. (4)/(11) (12)	DISTR LOSS FACTOR AT INPUT TO (d) (13)	GROUP DIV. CLASS KW DMD. (12)* (13) (14)	
41	DUKE ENERGY KENTUCKY															
42	COST OF SERVICE STUDY - CASE NO. 2006-00172															
43	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
44	RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - RTP INCREMENTAL															
45	TWELVE MONTHS ENDED DECEMBER 31, 2007															
46																
47																
48																
49																
50																
51																
52																
53																
54																
55																
56																
57	1															
58	2	Jan 2007	744	800	0	0	82.85%	0	1.04452	0	58.64%	0	66.99%	0	1.03702	0
59	3	Feb	672	2000	0	0	98.11%	0	1.04241	0	66.39%	0	75.13%	0	1.03528	0
60	4	Mar	744	2000	0	0	105.42%	0	1.04285	0	61.74%	0	69.29%	0	1.03564	0
61	5	Apr	720	1600	0	0	76.90%	0	1.04043	0	60.54%	0	72.05%	0	1.03364	0
62	6	May	744	1700	0	0	75.69%	0	1.04309	0	60.60%	0	68.61%	0	1.03584	0
63	7	Jun	720	1400	0	0	75.29%	0	1.04947	0	68.17%	0	75.29%	0	1.04111	0
64	8	Jul	744	1600	0	0	68.25%	0	1.05233	0	64.76%	0	66.76%	0	1.04347	0
65	9	Aug	744	1700	0	0	81.29%	0	1.05090	0	73.41%	0	80.02%	0	1.04229	0
66	10	Sep	720	1700	0	0	78.62%	0	1.04631	0	71.68%	0	76.90%	0	1.03850	0
67	11	Oct	744	1600	0	0	76.64%	0	1.04414	0	64.79%	0	68.93%	0	1.03671	0
68	12	Nov	720	2000	0	0	77.67%	0	1.04228	0	67.47%	0	75.24%	0	1.03517	0
69	13	Dec	744	2000	0	0	83.02%	0	1.04526	0	71.91%	0	75.75%	0	1.03763	0
70	14				0			0		0		0		0		0
71	15															
72	16															
73	17															
74	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
75	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
76	20	(c) Source: LSFT-1, Col 5.														
77	21	(d) Source: LSFT-1, Col 4.														
78																
79																
80																

LINE NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3)/(1) (4)	CP COIN PEAK LOAD FACT.(b) (5)	COIN PEAK KW DMD. (4)/(5) (6)	TRAN.LOSS FACTORS (c) (7)	COIN DMD. AT GENER. (6) * (7) (8)	NCP NON-COIN KW DMD. FACT.(b) (9)	NON-COIN KW DMD. (4)/(9) (10)	
1	DUKE ENERGY KENTUCKY											
2	COST OF SERVICE STUDY - CASE NO. 2006-00172											
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS											
4	RATE GROUP: TT - TOTAL TRANSMISSION EXCL. RTP INCREMENTAL											
5	COST OF SERVICE STUDY - CASE NO. 2006-00172											
6	TWELVE MONTHS ENDED DECEMBER 31, 2007											
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17	1											
18	2	Jan 2007	744	800	18,659,000	25,079	68.62%	36,548	1.00723	36,812	55.21%	45,425
19	3	Feb	672	2000	15,178,000	22,586	97.45%	23,177	1.00689	23,337	60.64%	37,246
20	4	Mar	744	2000	14,750,000	19,825	91.96%	21,558	1.00696	21,708	56.30%	35,213
21	5	Apr	720	1600	13,837,000	19,218	74.21%	25,897	1.00657	26,067	55.14%	34,853
22	6	May	744	1700	14,696,000	19,753	87.41%	22,598	1.00700	22,756	53.67%	36,805
23	7	Jun	720	1400	15,004,000	20,839	103.84%	20,068	1.00803	20,229	57.68%	36,129
24	8	Jul	744	1600	14,429,000	19,394	89.24%	21,732	1.00849	21,917	54.85%	35,358
25	9	Aug	744	1700	14,732,000	19,801	96.86%	20,443	1.00826	20,612	59.95%	33,029
26	10	Sep	720	1700	14,950,000	20,764	96.17%	21,591	1.00752	21,753	64.31%	32,287
27	11	Oct	744	1600	14,418,000	19,379	93.99%	20,618	1.00717	20,766	55.41%	34,974
28	12	Nov	720	2000	14,390,000	19,986	90.45%	22,096	1.00687	22,248	55.45%	36,043
29	13	Dec	744	2000	15,140,000	20,349	105.56%	19,277	1.00735	19,419	55.12%	36,918
30	14			<u>180,183,000</u>			<u>275,603</u>			<u>277,624</u>	<u>434,280</u>	
31	15											
32	16											
33	17											
34	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.										
35	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.										
36	20	(c) Source: LSFT-1, Col 2.										
37												
38												
39												

	A	B	C	D	E	F	G	H	I	J	K	L
40	DUKE ENERGY KENTUCKY										WORK PAPER REFERENCE:	
41	COST OF SERVICE STUDY - CASE NO. 2006-00172										RAGP-7.1	
42	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS											
43	RATE GROUP: TT - TRANSMISSION RTP - INCREMENTAL											
44	COST OF SERVICE STUDY - CASE NO. 2006-00172											
45	TWELVE MONTHS ENDED DECEMBER 31, 2007											
46												
47												
48												
49												
50				SYSTEM		AVERAGE	CP	COIN PEAK	TRAN.LOSS	COIN DMD.	NCP	NON-COIN
51				PEAK	TOTAL	HRLY KW	LOAD	KW DMD.	FACTORS	AT GENER.	KW DMD.	NON-COIN
52	LINE	HOURS	HOUR	KWH(a)	(3) / (1)	FACT.(b)	(4) / (5)	(c)	(6) * (7)	FACT.(b)	(4) / (9)	
53	NO.	MONTH	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
54	1											
55	2	Jan 2007	744	800	905,000	1,216	68.62%	1,772	1.00723	1,785	55.21%	2,202
56	3	Feb	672	2000	915,000	1,362	97.45%	1,398	1.00689	1,408	60.64%	2,246
57	4	Mar	744	2000	916,000	1,231	91.96%	1,339	1.00696	1,348	56.30%	2,187
58	5	Apr	720	1600	925,000	1,285	74.21%	1,732	1.00657	1,743	55.14%	2,330
59	6	May	744	1700	943,000	1,267	87.41%	1,449	1.00700	1,459	53.67%	2,361
60	7	Jun	720	1400	992,000	1,378	103.84%	1,327	1.00803	1,338	57.68%	2,389
61	8	Jul	744	1600	989,000	1,329	89.24%	1,489	1.00849	1,502	54.85%	2,423
62	9	Aug	744	1700	1,019,000	1,370	96.86%	1,414	1.00826	1,426	59.95%	2,285
63	10	Sep	720	1700	1,036,000	1,439	96.17%	1,496	1.00752	1,507	64.31%	2,238
64	11	Oct	744	1600	986,000	1,325	93.99%	1,410	1.00717	1,420	55.41%	2,391
65	12	Nov	720	2000	932,000	1,294	90.45%	1,431	1.00687	1,441	55.45%	2,334
66	13	Dec	744	2000	942,000	1,266	105.56%	1,199	1.00735	1,208	55.12%	2,297
67	14				<u>11,500,000</u>			<u>17,456</u>		<u>17,585</u>		<u>27,683</u>
68	15											
69	16											
70	17											
71	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.										
72	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.										
73	20	(c) Source: LSFT-1, Col 2.										
74												

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	DUKE ENERGY KENTUCKY											WORK PAPER REFERENCE:			
2	COST OF SERVICE STUDY - CASE NO. 2006-00172											RAGP-8			
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS														
4	RATE GROUP: LIGHTING														
5	TWELVE MONTHS ENDED DECEMBER 31, 2007														
6															
7															
8															
9															
10															
11															
12															
13	LINE	NO.	MONTH	HOURS	PEAK HOUR	TOTAL KWH(a)	BURNING HOURS(b)	AVERAGE KW DMD. (3) / (4)	COIN PEAK KW DMD. (c)	DIST.LOSS FACTORS SOURCE (e)	COIN DEMAND AT GENER. (6) * (7)	NON-COIN KW DMD. COL(5)	GROUP DIV. CLASS COL(5)	DISTR LOSS FACTOR AT INPUT TO TRAN.(d)	GROUP DIV. CLASS KW DMD. (10) * (11)
14	1														
15	2	Jan 2007	744	800	2,356,000	432	5,454	0	1.04452	0	5,454	5,454	1.03702	5,656	
16	3	Feb	672	2000	2,104,000	362	5,812	5,812	1.04241	6,058	5,812	5,812	1.03528	6,017	
17	4	Mar	744	2000	2,069,000	363	5,700	5,700	1.04285	5,944	5,700	5,700	1.03564	5,903	
18	5	Apr	720	1600	1,976,000	313	6,313	0	1.04043	0	6,313	6,313	1.03364	6,525	
19	6	May	744	1700	1,906,000	287	6,641	0	1.04309	0	6,641	6,641	1.03584	6,879	
20	7	Jun	720	1400	1,794,000	259	6,927	0	1.04947	0	6,927	6,927	1.04111	7,212	
21	8	Jul	744	1600	1,855,000	275	6,745	0	1.05233	0	6,745	6,745	1.04347	7,038	
22	9	Aug	744	1700	1,965,000	305	6,443	0	1.05090	0	6,443	6,443	1.04229	6,715	
23	10	Sep	720	1700	2,014,000	333	6,048	0	1.04631	0	6,048	6,048	1.03850	6,281	
24	11	Oct	744	1600	2,187,000	384	5,695	0	1.04414	0	5,695	5,695	1.03671	5,904	
25	12	Nov	720	2000	2,302,000	406	5,670	5,670	1.04228	5,910	5,670	5,670	1.03517	5,869	
26	13	Dec	744	2000	2,400,000	441	5,442	5,442	1.04526	5,688	5,442	5,442	1.03763	5,647	
27	14				24,928,000			22,624		23,600	72,890	72,890		75,646	
28	15														
29	16														
30	17														
31	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.													
32	19	(b) Source: Street Lighting Burn Schedule.													
33	20	(c) Street Lighting Coin Peak KW Demand only if:													
34	21	Approx. Sunset > System Peak > Approx. Sunrise													
35		(d) Source: LSFT-1, Col 5.													
36															
37															
38															
39															

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	DUKE ENERGY KENTUCKY													WORK PAPER REFERENCE:		
2	COST OF SERVICE STUDY - CASE NO. 2006-00172													RAGP-9		
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
4	RATE GROUP: DT - PRIMARY TOTAL EXCL. RTP INCREMENTAL															
5	COST OF SERVICE STUDY - CASE NO. 2006-00172															
6	TWELVE MONTHS ENDED DECEMBER 31, 2007															
7																
8																
9																
10																
11																
12																
13																
14																
15	LINE	HOURS	PEAK	TOTAL	AVERAGE	CP	COIN	DIST. LOSS	COIN	NCP	NON-COIN	DIV.	GROUP	DISTR	GROUP	
16	NO.	MONTH	HR	KWH(a)	HRLY KW	LOAD	PEAK	FACTORS	DEMAND	SYSTEM	COIN	CLASS	DIV.	LOSS	CLASS	
17			(1)	(2)	(3) / (1)	FACT (b)	KW DMD	SOURCE	AT GENER.	PEAK	COIN	SYSTEM	CLASS	TO	AT INPUT	
18			(1)	(2)	(3) / (1)	FACT (b)	(4) / (5)	SOURCE (c)	(6) * (7)	FACT(b)	(4) / (9)	FACT(b)	(4) / (11)	TRAN (d)	(12)* (13)	(14)
17	1															
18	2	Jan 2007	744	800	34,964,164	46,995	89.30%	52,626	1.04452	54,969	69.31%	67,804	83.55%	56,248	1.03702	58,330
19	3	Feb	672	2000	36,188,397	53,852	88.88%	60,590	1.04241	63,160	71.52%	75,296	84.54%	63,700	1.03528	65,947
20	4	Mar	744	2000	33,620,884	45,189	91.03%	49,642	1.04285	51,769	69.73%	64,806	81.09%	55,727	1.03564	57,713
21	5	Apr	720	1600	33,820,002	46,972	82.32%	57,060	1.04043	59,367	69.24%	67,839	79.29%	59,241	1.03364	61,234
22	6	May	744	1700	34,070,847	45,794	81.06%	56,494	1.04309	58,928	67.74%	67,603	77.62%	58,998	1.03584	61,112
23	7	Jun	720	1400	37,418,847	51,971	82.38%	63,087	1.04947	66,208	71.27%	72,921	80.73%	64,376	1.04111	67,022
24	8	Jul	744	1600	37,082,569	49,842	80.13%	62,201	1.05233	65,456	67.12%	74,258	78.18%	63,753	1.04347	66,524
25	9	Aug	744	1700	30,655,255	41,203	90.16%	45,700	1.05090	48,026	73.89%	55,763	84.31%	48,871	1.04229	50,938
26	10	Sep	720	1700	48,170,961	66,904	89.31%	74,912	1.04631	78,381	70.96%	94,284	78.87%	84,828	1.03850	88,094
27	11	Oct	744	1600	35,286,402	47,428	82.65%	57,384	1.04414	59,917	66.24%	71,600	76.13%	62,299	1.03671	64,586
28	12	Nov	720	2000	34,761,017	48,279	95.69%	50,454	1.04228	52,587	67.50%	71,524	75.99%	63,533	1.03517	65,767
29	13	Dec	744	2000	36,445,047	48,985	92.54%	52,934	1.04526	55,330	68.25%	71,773	81.30%	60,252	1.03763	62,519
30	14				<u>432,484,392</u>			<u>683,084</u>		<u>714,098</u>		<u>855,471</u>		<u>741,826</u>		<u>769,786</u>
31	15															
32	16															
33	17															
34	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
35	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
36	20	(c) Source: LSFT-1, Col 5.														
37	21	(d) Source: LSFT-1, Col 4.														
38																
39																
40																
41																
42																
43																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
44	DUKE ENERGY KENTUCKY															
45	COST OF SERVICE STUDY - CASE NO. 2006-00172															
46	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
47	RATE GROUP: DT - PRIMARY RTP INCREMENTAL															
48	COST OF SERVICE STUDY - CASE NO. 2006-00172															
49	TWELVE MONTHS ENDED DECEMBER 31, 2007															
50																
51																
52																
53																
54																
55																
56																
57																
58	LINE		SYSTEM		AVERAGE	CP							DIV.			
59	NO.	MONTH	PEAK	TOTAL	HRLY KW	COIN	COIN	DIST.LOSS	COIN	SYSTEM	NON-COIN	SYSTEM	GROUP	DISTR	GROUP	
			HOURS	KWH(a)	(3)/(1)	LOAD	PEAK	FACTORS	DEMAND	PEAK	KW DMD.	PEAK	DIV.	LOSS	CLASS	
			(1)	(2)	(3)	(4)	(5)	SOURCE (c)	AT GENER.	COIN	(4)/(9)	COIN	CLASS	AT INPUT	TO	
			(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(12)*(13)
60	1															
61	2	Jan 2007	744	800	1,077,027	1,448	89.30%	1,622	1.04452	1,694	69.31%	2,089	83.55%	1,733	1.03702	1,797
62	3	Feb	672	2000	1,034,164	1,539	88.88%	1,732	1.04241	1,805	71.52%	2,152	84.54%	1,820	1.03528	1,884
63	4	Mar	744	2000	1,646,781	2,213	91.03%	2,431	1.04285	2,535	69.73%	3,174	81.09%	2,729	1.03564	2,826
64	5	Apr	720	1600	1,697,628	2,358	82.32%	2,864	1.04043	2,980	69.24%	3,406	79.29%	2,974	1.03364	3,074
65	6	May	744	1700	1,851,751	2,489	81.06%	3,071	1.04309	3,203	67.74%	3,674	77.62%	3,207	1.03584	3,322
66	7	Jun	720	1400	1,987,574	2,761	82.38%	3,352	1.04947	3,518	71.27%	3,874	80.73%	3,420	1.04111	3,561
67	8	Jul	744	1600	1,739,738	2,338	80.13%	2,918	1.05233	3,071	67.12%	3,483	78.18%	2,991	1.04347	3,121
68	9	Aug	744	1700	1,659,241	2,230	90.16%	2,473	1.05090	2,599	73.89%	3,018	84.31%	2,645	1.04229	2,757
69	10	Sep	720	1700	1,943,536	2,699	89.31%	3,022	1.04631	3,162	70.96%	3,804	78.87%	3,422	1.03850	3,554
70	11	Oct	744	1600	2,319,615	3,118	82.65%	3,773	1.04414	3,940	66.24%	4,707	76.13%	4,096	1.03671	4,246
71	12	Nov	720	2000	1,471,626	2,044	95.69%	2,136	1.04228	2,226	67.50%	3,028	75.99%	2,690	1.03517	2,785
72	13	Dec	744	2000	1,471,170	1,977	92.54%	2,136	1.04526	2,233	68.25%	2,897	81.30%	2,432	1.03763	2,524
73	14				19,899,851			31,530		32,966		39,306		34,159		35,451
74	15															
75	16															
76	17															
77	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
78	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
79	20	(c) Source: LSFT-1, Col 5.														
80	21	(d) Source: LSFT-1, Col 4.														
81																
82																
83																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	DUKE ENERGY KENTUCKY															
2	COST OF SERVICE STUDY - CASE NO. 2006-00172															
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
4	RATE GROUP: TOTAL DT - SECONDARY EXCL. RTP INCREMENTAL															
5	COST OF SERVICE STUDY - CASE NO. 2006-00172															
6	TWELVE MONTHS ENDED DECEMBER 31, 2007															
7																
8																
9																
10																
11																
12																
13																
14																
15	LINE	HOURS	SYSTEM PEAK HOUR	TOTAL KWH(a)	AVERAGE HRLY KW (3)/(1)	CP COIN PEAK LOAD FACT (b)	COIN PEAK KW DMD (4)/(3)	DIST.LOSS FACTORS SOURCE (c)	COIN DEMAND AT GENER. (6) * (7)	NCP SYSTEM PEAK COIN FACT(b)	NON-COIN KW DMD (4)/(9)	DIV. CLASS SYSTEM PEAK COIN FACT(b)	GROUP DIV. CLASS KWDMD. (4)/(11)	DISTR LOSS FACTOR AT INPUT TO TRAN.(d)	GROUP DIV. CLASS KWDMD. (12)* (13)	
16	NO. MONTH	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
17	1															
18	2 Jan 2007	744	800	56,460,836	75,888	84.00%	90,343	1.04452	94,365	67.05%	113,181	79.54%	95,409	1.03702	98,941	
19	3 Feb	672	2000	55,533,603	82,639	91.26%	90,553	1.04241	94,393	69.37%	119,128	82.19%	100,546	1.03528	104,093	
20	4 Mar	744	2000	57,168,116	76,839	87.49%	87,826	1.04285	91,589	67.30%	114,174	80.91%	94,968	1.03564	98,353	
21	5 Apr	720	1600	58,357,998	81,053	76.99%	105,277	1.04043	109,533	64.98%	124,735	74.03%	109,487	1.03364	113,170	
22	6 May	744	1700	58,598,153	78,761	76.45%	103,023	1.04309	107,462	63.34%	124,346	71.37%	110,356	1.03584	114,311	
23	7 Jun	720	1400	63,852,153	88,684	74.54%	118,975	1.04947	124,861	66.90%	132,562	74.54%	118,975	1.04111	123,866	
24	8 Jul	744	1600	64,585,431	86,808	77.64%	111,808	1.05233	117,659	66.63%	130,284	74.85%	115,976	1.04347	121,017	
25	9 Aug	744	1700	69,923,745	93,984	83.70%	112,287	1.05090	118,002	69.39%	135,443	79.06%	118,877	1.04229	123,904	
26	10 Sep	720	1700	65,985,039	91,646	83.02%	110,390	1.04631	115,502	67.25%	136,277	75.72%	121,033	1.03850	125,693	
27	11 Oct	744	1600	59,838,598	80,428	74.55%	107,885	1.04414	112,647	63.57%	126,519	71.54%	112,424	1.03671	116,551	
28	12 Nov	720	2000	56,402,983	78,337	88.16%	88,858	1.04228	92,615	64.04%	122,325	73.62%	106,407	1.03517	110,149	
29	13 Dec	744	2000	58,303,953	78,366	86.00%	91,123	1.04526	95,247	66.79%	117,332	77.85%	100,663	1.03763	104,451	
30	14			<u>725,010,608</u>			<u>1,218,348</u>		<u>1,273,875</u>		<u>1,496,306</u>		<u>1,305,121</u>		<u>1,354,499</u>	
31	15															
32	16															
33	17															
34	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
35	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
36	20	(c) Source: LSFT-1, Col 5.														
37	21	(d) Source: LSFT-1, Col 4.														
38																
39																
40																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
42	DUKE ENERGY KENTUCKY															WORK PAPER REFERENCE:
43	COST OF SERVICE STUDY - CASE NO. 2006-00172															RAQP-10.1
44	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
45	RATE GROUP: DT SECONDARY - RTP - INCREMENTAL															
46	COST OF SERVICE STUDY - CASE NO. 2006-00172															
47	TWELVE MONTHS ENDED DECEMBER 31, 2007															
48																
49																
50																
51																
52							CP						DIV.			
53							COIN	COIN	DIST.LOSS	COIN	NCP		CLASS	GROUP	DISTR	GROUP
54							LOAD	PEAK	FACTORS	DEMAND	SYSTEM	NON-COIN	SYSTEM	DIV.	LOSS	GROUP
55		SYSTEM		AVERAGE	PEAK		LOAD	PEAK	SOURCE	AT GENER.	COIN	KW DMD	PEAK	CLASS	AT INPUT	CLASS
56	LINE	HOURS	TOTAL	HRLY KW	FACT (b)		FACT (b)	FACT (b)	FACT (b)	FACT (b)	FACT (b)	FACT (b)	FACT (b)	FACT (b)	FACT (b)	FACT (b)
57	NO. MONTH	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
58	1															
59	2 Jan 2007	744	800	1,163,973	1,564	84.00%	1,862	1.04452	1,945	67.05%	2,333	79.54%	1,966	1.03702	2,039	
60	3 Feb	672	2000	1,176,836	1,751	91.26%	1,919	1.04241	2,000	69.37%	2,524	82.19%	2,130	1.03528	2,205	
61	4 Mar	744	2000	425,219	572	87.49%	654	1.04285	682	67.30%	850	80.91%	707	1.03564	732	
62	5 Apr	720	1600	455,372	632	76.99%	821	1.04043	854	64.98%	973	74.03%	854	1.03364	883	
63	6 May	744	1700	573,249	770	76.45%	1,007	1.04309	1,050	63.34%	1,216	71.37%	1,079	1.03584	1,118	
64	7 Jun	720	1400	599,426	833	74.54%	1,118	1.04947	1,173	66.90%	1,245	74.54%	1,118	1.04111	1,164	
65	8 Jul	744	1600	700,262	941	77.64%	1,212	1.05233	1,275	66.63%	1,412	74.85%	1,257	1.04347	1,312	
66	9 Aug	744	1700	663,759	892	83.70%	1,066	1.05090	1,120	69.39%	1,285	79.06%	1,128	1.04229	1,176	
67	10 Sep	720	1700	486,464	676	83.02%	814	1.04631	852	67.25%	1,005	75.72%	893	1.03850	927	
68	11 Oct	744	1600	511,385	687	74.55%	922	1.04414	963	63.57%	1,081	71.54%	960	1.03671	995	
69	12 Nov	720	2000	562,374	781	88.16%	886	1.04228	923	64.04%	1,220	73.62%	1,061	1.03517	1,098	
70	13 Dec	744	2000	738,830	993	86.00%	1,155	1.04526	1,207	66.79%	1,487	77.85%	1,276	1.03763	1,324	
71	14			<u>8,057,149</u>			<u>13,436</u>		<u>14,044</u>		<u>16,631</u>		<u>14,429</u>		<u>14,973</u>	
72	15															
73	16															
74	17															
75	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
76	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
77	20	(c) Source: LSFT-1, Col 5.														
78	21	(d) Source: LSFT-1, Col 4.														
79																
80																
81																
82																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	DUKE ENERGY KENTUCKY													WORK PAPER REFERENCE:			
2	COST OF SERVICE STUDY - CASE NO. 2006-00172													RAGP-11			
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS																
4	RATE GROUP: OTHER - (e)																
5	TWELVE MONTHS ENDED DECEMBER 31, 2007																
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15	LINE	NO.	MONTH	HOURS	SYSTEM	TOTAL	AVERAGE	CP	COIN	COIN	DIST.LOSS	COIN	NCP	DIV.	GROUP	DISTR	
16				(1)	PEAK	KWH(a)	HRLY KW	COIN	PEAK	PEAK	FACTORS	DEMAND	PEAK	NON-COIN	SYSTEM	CLASS	GROUP
17				(2)	HOUR	(3)	(3)/(1)	PEAK	LOAD	KW DMD.	SOURCE	AT GENER.	COIN	KW DMD.	CLASS	AT INPUT	LOSS
18				(4)		(5)		FACT (b)		(4)/(5)	SOURCE (c)	(6) * (7)	FACT(b)	(4)/(9)	COIN	KW DMD.	TO
19				(11)		(12)								(11)	(4)/(11)	TRAN.(d)	(12) * (13)
20				(13)		(14)											
21	1																
22	2	Jan 2007	744	800	92,000	124	77.80%	159	1.04452	166	45.07%	275	69.13%	179	1.03702	186	
23	3	Feb	672	2000	102,000	152	85.79%	177	1.04241	185	48.20%	315	73.82%	206	1.03528	213	
24	4	Mar	744	2000	23,000	31	79.34%	39	1.04285	41	43.76%	71	70.21%	44	1.03564	46	
25	5	Apr	720	1600	23,000	32	64.30%	50	1.04043	52	40.82%	78	62.07%	52	1.03364	54	
26	6	May	744	1700	9,000	12	63.74%	19	1.04309	20	39.54%	30	55.76%	22	1.03584	23	
27	7	Jun	720	1400	8,000	11	62.53%	18	1.04947	19	45.23%	24	62.26%	18	1.04111	19	
28	8	Jul	744	1600	7,000	9	64.37%	14	1.05233	15	44.71%	20	61.88%	15	1.04347	16	
29	9	Aug	744	1700	10,000	13	69.91%	19	1.05090	20	46.06%	28	63.76%	20	1.04229	21	
30	10	Sep	720	1700	13,000	18	74.73%	24	1.04631	25	43.95%	41	64.87%	28	1.03850	29	
31	11	Oct	744	1600	3,000	4	62.95%	6	1.04414	6	39.43%	10	58.12%	7	1.03671	7	
32	12	Nov	720	2000	11,000	15	88.64%	17	1.04228	18	43.93%	34	71.64%	21	1.03517	22	
33	13	Dec	744	2000	21,000	28	87.64%	32	1.04526	33	44.53%	63	69.53%	40	1.03763	42	
34	14				<u>322,000</u>			<u>574</u>		<u>600</u>		<u>989</u>		<u>652</u>		<u>678</u>	
35	15																
36	16																
37	17																
38	18	(a) Source: Revenue Statistics, Twelve Months Ended December 31, 2007.															
39	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005. (Based on Rate DS-Sec (small/medium))															
40	20	(c) Source: LSFT-1, Col 5.															
	21	(d) Source: LSFT-1, Col 4.															
	22	(e) Flood Pumping															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
DUKE ENERGY KENTUCKY													WORK PAPER REFERENCE:			
2	COST OF SERVICE STUDY - CASE NO. 2006-00172													RAGP-12		
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
4	RATE GROUP: GS-FL - GENERAL SERVICE RATE FOR SMALL FIXED LOADS															
5	TWELVE MONTHS ENDED DECEMBER 31, 2007															
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16	LINE NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3) / (1) (4)	CP COIN PEAK LOAD (b) (5)	COIN PEAK KW DMD (4) / (5) (6)	DIST.LOSS FACTORS SOURCE (c) (7)	COIN DEMAND AT GENER. (6) * (7) (8)	NCP SYSTEM PEAK COIN (9)	NON-COIN KW DMD. (4) / (9) (10)	DIV. CLASS SYSTEM PEAK COIN (11)	GROUP DIV. CLASS KW DMD. (4) / (11) (12)	DISTR. LOSS FACTOR TO TRAN.(d) (13)	GROUP DIV. CLASS KW DMD. (12)* (13) (14)
17	1															
18	2	Jan 2007	744	800	506,000	680	100.00%	680	1.04452	710	100.00%	680	100.00%	680	1.03702	705
19	3	Feb	672	2000	535,000	796	100.00%	796	1.04241	830	100.00%	796	100.00%	796	1.03528	824
20	4	Mar	744	2000	516,000	694	100.00%	694	1.04285	724	100.00%	694	100.00%	694	1.03564	719
21	5	Apr	720	1600	530,000	736	100.00%	736	1.04043	766	100.00%	736	100.00%	736	1.03364	761
22	6	May	744	1700	530,000	712	100.00%	712	1.04309	743	100.00%	712	100.00%	712	1.03584	738
23	7	Jun	720	1400	524,000	728	100.00%	728	1.04947	764	100.00%	728	100.00%	728	1.04111	758
24	8	Jul	744	1600	520,000	699	100.00%	699	1.05233	736	100.00%	699	100.00%	699	1.04347	729
25	9	Aug	744	1700	554,000	745	100.00%	745	1.05090	783	100.00%	745	100.00%	745	1.04229	777
26	10	Sep	720	1700	486,000	675	100.00%	675	1.04631	706	100.00%	675	100.00%	675	1.03850	701
27	11	Oct	744	1600	490,000	659	100.00%	659	1.04414	688	100.00%	659	100.00%	659	1.03671	683
28	12	Nov	720	2000	519,000	721	100.00%	721	1.04228	751	100.00%	721	100.00%	721	1.03517	746
29	13	Dec	744	2000	508,000	683	100.00%	683	1.04526	714	100.00%	683	100.00%	683	1.03763	709
30	14				6,218,000			8,528		8,915		8,528		8,528		8,850
31	15															
32	16															
33	17															
34	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
35	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005. (Based on Rate DS-Sec (small/medium))														
36	20	(c) Source: LSFT-1, Col 5.														
37	21	(d) Source: LSFT-1, Col 4.														
38																
39																
40																
41																

LINE NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3)/(1) (4)	CP COIN PEAK LOAD (b) (5)	COIN PEAK KW DMD (4)/(5) (6)	DIST.LOSS FACTORS SOURCE (c) (7)	COIN DEMAND AT GENER. (6) * (7) (8)	NCP SYSTEM PEAK COIN (9)	NON-COIN KW DMD. (4) / (9) (10)	DIV. CLASS SYSTEM PEAK COIN FACT(b) (11)	GROUP DIV. CLASS KW DMD. (4)/(11) (12)	DISTR LOSS FACTOR AT INPUT TO TRAN. (d) (13)	GROUP DIV. CLASS KW DMD. (12)* (13) (14)	
1	DUKE ENERGY KENTUCKY															
2	COST OF SERVICE STUDY - CASE NO. 2006-00172															
3	DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS															
4	RATE GROUP: EH - OPTIONAL RATE FOR ELECTRIC SPACE HEATING															
5	TWELVE MONTHS ENDED DECEMBER 31, 2007															
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17	1															
18	2	Jan 2007	744	800	2,231,000	2,999	77.80%	3,855	1.04452	4,027	45.07%	6,654	69.13%	4,338	1.03702	4,499
19	3	Feb	672	2000	2,276,000	3,387	85.79%	3,948	1.04241	4,115	48.20%	7,027	73.82%	4,588	1.03528	4,750
20	4	Mar	744	2000	1,939,000	2,606	79.34%	3,285	1.04285	3,426	43.76%	5,955	70.21%	3,712	1.03564	3,844
21	5	Apr	720	1600	1,494,000	2,075	64.30%	3,227	1.04043	3,357	40.82%	5,083	62.07%	3,343	1.03364	3,455
22	6	May	744	1700	1,340,000	1,801	63.74%	2,826	1.04309	2,948	39.54%	4,555	55.76%	3,230	1.03584	3,346
23	7	Jun	720	1400	-	-	62.53%	-	1.04947	-	45.23%	-	62.26%	-	1.04111	-
24	8	Jul	744	1600	-	-	64.37%	-	1.05233	-	44.71%	-	61.88%	-	1.04347	-
25	9	Aug	744	1700	-	-	69.91%	-	1.05090	-	46.06%	-	63.76%	-	1.04229	-
26	10	Sep	720	1700	-	-	74.73%	-	1.04631	-	43.95%	-	64.87%	-	1.03850	-
27	11	Oct	744	1600	1,302,000	1,750	62.95%	2,780	1.04414	2,903	39.43%	4,438	58.12%	3,011	1.03671	3,122
28	12	Nov	720	2000	1,229,000	1,707	88.64%	1,926	1.04228	2,007	43.93%	3,886	71.64%	2,383	1.03517	2,467
29	13	Dec	744	2000	2,218,000	2,981	87.64%	3,401	1.04526	3,555	44.53%	6,694	69.53%	4,287	1.03763	4,448
30	14				<u>14,029,000</u>			<u>25,248</u>		<u>26,338</u>		<u>44,292</u>		<u>28,892</u>		<u>29,931</u>
31	15															
32	16															
33	17															
34	18	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2007.														
35	19	(b) Source: Load Research, Twelve Months Ended December 31, 2005.														
36	20	(c) Source: LSFT-1, Col 5.														
37	21	(d) Source: LSFT-1, Col 4.														
38																
39																
40																
41																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	DUKE ENERGY KENTUCKY															WORK PAPER REFERENCE:	
2	COST OF SERVICE STUDY - CASE NO. 2006-00172															LSFT-1	
3	DEVELOPMENT OF DISTRIBUTION " MONTHLY " LOSS RATIOS																
4	TWELVE MONTHS ENDED DECEMBER 31, 2005																
5	COST OF SERVICE STUDY																
6																	
7																	
8																	
9																	
10	LINE		SYSTEM	TRANSMISSION					DISTRIBUTION								
11	NO.	MONTH	PEAK KW	LOSSES TO SOURCE(a)		% OF PEAK MO.(b)		TO TRANS.(c)		TO SOURCE							
12	1		(1)	(2)		(3)		4.347% * (3)		((2)+(2x4))+ (4)							
13	2							(4)		(5)							
14	3	Jan 2005	643,000	0.723%		85.159%		3.702%		4.452%							
15	4	Feb	572,000	0.689%		81.154%		3.528%		4.241%							
16	5	Mar	589,000	0.696%		81.979%		3.564%		4.285%							
17	6	Apr	486,000	0.657%		77.385%		3.364%		4.043%							
18	7	May	595,000	0.700%		82.450%		3.584%		4.309%							
19	8	Jun	779,000	0.803%		94.582%		4.111%		4.947%							
20	9	Jul	851,000	0.849%		100.000%		4.347%		5.233%							
21	10	Aug	815,000	0.826%		97.291%		4.229%		5.090%							
22	11	Sep	691,000	0.752%		88.575%		3.850%		4.631%							
23	12	Oct	622,000	0.717%		84.452%		3.671%		4.414%							
24	13	Nov	562,000	0.687%		80.919%		3.517%		4.228%							
25	14	Dec	660,000	0.735%		86.572%		3.763%		4.526%							
26	15			↓				↓		↓							
27	16			To RAGP				To RAGP		To RAGP							
28	17																
29	18	(a) Source: LSFT-2.															
30	19	(b) Percentages of monthly losses to peak month loss (Jul)															
31	20	(c) The peak month (Jul) Dist. Kw Loss Factor of 4.347%															
32	21	is computed on LSFT-3; losses for the other months are derived by															
33	22	multiplying this peak month loss factor by percentages in Col(3).															
34																	
35																	

LINE NO.	MONTH	HOURS IN MONTH (1)	2005 INTERDEPT. KWH (a) (2)	AVERAGE KW (b) (3)	COINCIDENT SYS. LOAD FACTOR (c) (4)	COIN. KW (3) / (4) (5)
1	Jan 2005	744	87,945	118	74.50%	158
2	Feb	672	184,202	274	88.49%	310
3	Mar	744	126,799	170	87.25%	195
4	Apr	720	84,089	117	70.55%	166
5	May	744	138,213	186	70.19%	265
6	Jun	720	186,902	260	66.54%	391
7	Jul	744	240,143	323	74.21%	435
8	Aug	744	257,352	346	81.01%	427
9	Sep	720	299,387	416	79.39%	524
10	Oct	744	281,540	378	65.19%	580
11	Nov	720	311,827	433	89.85%	482
12	Dec	744	352,228	473	88.12%	537
			2,550,627	3,494		4,470

WORK PAPER REFERENCE:
LSFT-4

(a) Extracted from Company Monthly Financial Statements for peak month.
(b) Monthly Usage divided by Number of Hours in Month.
(c) Extracted from DS Large Load Research Data.

171	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
172	DUKE ENERGY KENTUCKY															WORK PAPER REFERENCE:	
173	COST OF SERVICE STUDY - CASE NO. 2006-00172															LSFT-5	
174	ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE																
175	TWELVE MONTHS ENDED DECEMBER 31, 2005																
176																	
177																	
178																	
179																ALLOC ON FIRM SALES (d)	
180																	
181	LINE		HOURS IN	2005	AVERAGE	COINCIDENT	COIN. KW	TRANS. @	DIST. @								
182	NO.	MONTH	MONTH	CO. USE	KW (b)	SYS. LOAD	(3) / (4)	4.7060%	95.2940%								
183			(1)	KWH (a)	(3)	FACTOR (c)	(5)	(6)	(7)								
184																	
185	1	Jan 2005	744	134,962	181	74.50%	243	11	232								
186	2	Feb	672	118,079	176	88.49%	199	9	190								
187	3	Mar	744	104,228	140	87.25%	160	8	152								
188	4	Apr	720	113,195	157	70.55%	223	10	213								
189	5	May	744	141,431	190	70.19%	271	13	258								
190	6	Jun	720	232,351	323	66.54%	485	23	462								
191	7	Jul	744	292,753	393	74.21%	530	25	505								
192	8	Aug	744	323,480	435	81.01%	537	25	512								
193	9	Sep	720	374,002	519	79.39%	654	31	623								
194	10	Oct	744	360,781	485	65.19%	744	35	709								
195	11	Nov	720	357,167	496	89.85%	552	26	526								
196	12	Dec	744	410,337	552	88.12%	626	29	597								
197				2,962,766			5,224	245	4,979								
198																	
199	(a) Extracted from Company Monthly Financial Statements.																
200	(b) Monthly Usage divided by Number of Hours in Month.																
201	(c) Extracted from DS Large Load Research Data.																
202	(d) Allocation Factors Developed on LSFT-6.																
203																	
204																	
205																	

LINE NO.	DESCRIPTION	SOURCE	KWH
206			
207			
208	DUKE ENERGY KENTUCKY		
209	COST OF SERVICE STUDY - CASE NO. 2006-00172		
210	DEVELOPMENT OF FACTORS FOR " KWH " LOSSES & COMPANY USE		
211	TWELVE MONTHS ENDED DECEMBER 31, 2005		
212			
213			
214	LINE		
215	NO.		
216	1 Total kWh Available for Delivery	(Fin. Stat.)	4,274,517,000
217	2 Less: Sales to other Utilities	(Fin. Stat.)	0
218	3 System Adjustment	(Stats)	0
219	4 Total Available for Firm Deliveries		4,274,517,000
220	5		
221	6 Transmission Losses	(Elec. Plan.)	143,265,278
222	7 Distribution Losses	(Elec. Plan.)	160,057,374
223	8 Total Company Losses	(Fin. Stat.)	303,322,652
224	9		
225	10 Company Use	(Fin. Stat.)	2,962,766
226	11 Unbilled Sales	(Fin. Stat.)	(3,997,778)
227	12		
228	13 Firm Transmission Billed Sales	(Stats)	4.7060%
229	16 Firm Distribution Billed Sales	(17-13-14-15)	95.2940%
230	17 Total Firm Billed Sales	(1-2-3-8-10-11)	100.0000%
231	18		
232	19 Allocated Company Use - Transmission	(10 * 13)	139,428
233	20 Allocated Company Use - Distribution	(10 * 16)	2,823,338
234	21 Total Company Use		2,962,766
235	22		
236	23		
237	24 Transmission Losses	(6)	143,265,278
238	25 Plus: Allocated Company Use	(19)	139,428
239	26 Total Transmission Losses & Company Use		143,404,706
240	27		
241	28 Distribution Losses	(7)	160,057,374
242	29 Plus: Allocated Company Use	(20)	2,823,338
243	30 Total Distribution Losses & Company Use		162,880,712
244	31		
245	32 Load on Transmission	(4-26)	4,131,112,294
246	33		
247	34 Load on Distribution	(15 + 16)	3,781,485,785
248	35		
249	36 KWH ENERGY LOSS FACTOR RATIOS:		% TO SOURCE
250	37		
251	38 Trans Loss Factor(TLF) (26 / 32)	(26 / 32)	3.47133401%
252	39		
253	40 Dist Loss Factor(DLF) (30 / 34)	(a)	7.92817598%
254	41	(a) (TLF + (TLF * DLF) + DLF)	
255			
256			
257			
258			
259			
260			
261			

WORK PAPER REFERENCE:
LSFT-6

WORK PAPER REFERENCE:
LSFT-7

LINE NO.	MONTH	HOURS (1)	SYSTEM PEAK HOUR (2)	2005 TOTAL KWH(a) (3)	AVERAGE HRLY KW (3)/(1) (4)	CP COIN PEAK LOAD FACT.(b) (5)	COIN PEAK KW DMD. (4)/(5) (6)	
262	DUKE ENERGY KENTUCKY							
263	COST OF SERVICE STUDY - CASE NO. 2006-00172							
264	ESTIMATED MONTHLY COINCIDENT KW FOR TRANSMISSION CUSTOMERS							
265	TWELVE MONTHS ENDED DECEMBER 31, 2005							
266								
267								
268								
269								
270								
271								
272								
273								
274								
275	1							
276	2	Jan 2005	744	800	14,410,578	19,369	68.62%	28,226
277	3	Feb	672	2000	15,743,055	23,427	97.45%	24,040
278	4	Mar	744	2000	15,565,121	20,921	91.96%	22,750
279	5	Apr	720	1600	14,366,392	19,953	74.21%	26,887
280	6	May	744	1700	14,952,527	20,097	87.41%	22,992
281	7	Jun	720	1400	15,828,479	21,984	103.84%	21,171
282	8	Jul	744	1600	15,559,697	20,914	89.24%	23,436
283	9	Aug	744	1700	16,444,623	22,103	96.86%	22,820
284	10	Sep	720	1700	16,674,770	23,159	96.17%	24,081
285	11	Oct	744	1600	15,673,728	21,067	93.99%	22,414
286	12	Nov	720	2000	15,248,621	21,179	90.45%	23,415
287	13	Dec	744	2000	16,466,342	22,132	105.56%	20,966
288	14				<u>186,933,933</u>			<u>283,198</u>
289								
290								
291	(a) Source: Revenue Statistics Twelve Months Ended December 31, 2005							
292	(b) Source: Load Research, Twelve Months Ended December 31, 2005.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
1	DUKE ENERGY KENTUCKY														
2	MONTHLY STATISTICS														
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005														
4	RESIDENTIAL - RS RATE GROUP														
5															
6															
7		NUMBER OF	SAMPLE AVG.	AVERAGE	RATE GROUP	COINCIDENT	SYSTEM COINCIDENT				COINCIDENT LOAD	FACTOR	DIVERSITY		
8	DATE	CUST	USAGE	NCP	KW	DEMAND	DEMAND	KW	DAY	HOUR	NCD	CLASS	SYSTEM	CLASS	SYSTEM
9			KWH	KW											
10															
11	January	159	1,210	6.623	2.717	1/17/2005	2100	2.543	1/18/2005	0800	24.56	59.87	63.97	243.78	260.46
12															
13	February	159	967	6.092	2.202	2/17/2005	2000	2.096	2/10/2005	2000	23.62	65.35	68.67	276.62	290.68
14															
15	March	158	1,017	5.970	2.262	3/1/2005	2100	2.217	3/1/2005	2000	22.89	60.42	61.65	263.93	269.29
16															
17	April	156	705	5.474	1.868	4/24/2005	1200	0.956	4/20/2005	1600	17.90	52.44	102.49	293.02	572.70
18															
19	May	164	755	5.527	2.077	5/11/2005	2000	1.917	5/11/2005	1700	18.37	48.88	52.97	266.02	288.28
20															
21	June	207	1,219	6.422	3.117	6/27/2005	1800	2.740	6/30/2005	1400	26.37	54.33	61.80	206.03	234.37
22															
23	July	209	1,412	6.279	3.513	7/25/2005	1700	3.237	7/25/2005	1600	30.22	54.01	58.61	178.75	193.96
24															
25	August	208	1,405	6.309	3.318	8/3/2005	1800	3.244	8/4/2005	1700	29.94	56.93	58.22	190.17	194.50
26															
27	September	208	1,009	5.933	2.629	9/11/2005	1700	2.493	9/12/2005	1700	23.62	53.30	56.22	225.66	238.00
28															
29	October	208	792	5.871	2.155	10/3/2005	2000	1.815	10/3/2005	1600	18.14	49.41	58.67	272.46	323.50
30															
31	November	209	866	6.038	2.097	11/24/2005	2100	1.856	11/17/2005	2000	19.92	57.36	64.83	287.92	325.41
32															
33	December	210	1,294	6.681	2.655	12/9/2005	1900	2.36	12/12/2005	2000	26.04	65.53	73.72	251.65	283.11
34															
35															
36															
37															
38	Note: All Demands are EST.														
39															
40															
41															
42															
43															
44															
45															

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
1	DUKE ENERGY KENTUCKY														
2	MONTHLY STATISTICS														
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005														
4	DISTRIBUTION SECONDARY - SMALL AND MEDIUM - DS < 500kw RATE GROUP														
5															
6															
7		NUMBER OF	SAMPLE	AVG. NCP	RATE GROUP	COINCIDENT	SYSTEM	COINCIDENT	COINCIDENT	LOAD	FACTOR		DIVERSITY		
8	DATE	CUSTOMERS	AVERAGE	KW	KW	DAY	HOUR	KW	DAY	HOUR	NCD	RATE	SYSTEM	RATE	SYSTEM
9			USAGE									CLASS		CLASS	
10															
11	January	81	6,421	19.2	12.5	1/24/2005	1100	11.1	1/18/2005	0800	45.07	69.13	77.80	153.39	172.62
12	February	82	5,523	17.1	11.1	2/2/2005	1000	9.6	2/10/2005	2000	48.20	73.82	85.79	153.15	177.99
13	March	100	6,068	18.6	11.6	3/14/2005	1200	10.3	3/1/2005	2000	43.76	70.21	79.34	160.46	181.33
14	April	101	5,449	18.5	12.2	4/20/2005	1400	11.8	4/20/2005	1600	40.82	62.07	64.30	152.04	157.52
15	May	102	5,885	20.0	14.2	5/11/2005	1500	12.4	5/11/2005	1700	39.54	55.76	63.74	141.04	161.21
16	June	101	7,225	22.2	16.1	6/30/2005	1300	16.0	6/30/2005	1400	45.23	62.26	62.53	137.66	138.27
17	July	102	7,642	23.0	16.6	7/25/2005	1400	16.0	7/25/2005	1600	44.71	61.88	64.37	138.41	143.99
18	August	102	7,989	23.3	16.8	8/3/2005	1400	15.4	8/4/2005	1700	46.06	63.76	69.91	138.43	151.77
19	September	100	6,721	21.2	14.4	9/22/2005	1400	12.5	9/12/2005	1700	43.95	64.87	74.73	147.59	170.03
20	October	100	6,191	21.1	14.3	10/4/2005	1500	13.2	10/3/2005	1600	39.43	58.12	62.95	147.41	159.64
21	November	100	6,128	19.4	11.9	11/18/2005	1000	9.6	11/17/2005	2000	43.93	71.64	88.64	163.07	201.78
22	December	100	6,306	19.0	12.2	12/15/2005	1000	9.7	12/12/2005	2000	44.53	69.53	87.64	156.14	196.82
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38	Note: All Demands are EST.														
39															
40															
41															
42															
43															
44															
45															

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
1	DUKE ENERGY KENTUCKY														
2	MONTHLY STATISTICS														
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005														
4	<u>DISTRIBUTION SECONDARY - LARGE - DS >500kw RATE GROUP</u>														
5															
6															
7		NUMBER	AVERAGE	AVERAGE	RATE CLASS	COINCIDENT		SYSTEM	COINCIDENT	DEMAND	COINCIDENT	LOAD	FACTORS	DIVERSITY	
8	DATE	OF	CALENDAR	NCP	COINCIDENT	DEMAND		COINCIDENT	DEMAND	DEMAND	LOAD	FACTORS	FACTORS		
9		CUST	USAGE	KW	DAY	HOUR		KW	DAY	HOUR	NCD	CLASS	SYSTEM	CLASS	SYSTEM
10			KWH												
11	January	66	115,497	286	232	1/13/2005	1200	208	1/18/2005	0800	54.21	67.03	74.50	123.64	137.42
12	February	66	103,685	274	224	2/8/2005	1200	177	2/10/2005	2000	56.33	70.00	88.49	124.27	157.09
13	March	61	120,912	296	234	3/1/2005	1000	186	3/1/2005	2000	54.96	69.58	87.25	126.54	158.75
14	April	58	121,028	315	270	4/19/2005	1300	247	4/20/2005	1600	53.36	64.42	70.55	120.72	132.21
15	May	58	131,150	336	286	5/11/2005	1200	251	5/11/2005	1700	52.40	61.67	70.19	117.71	133.96
16	June	58	146,787	358	310	6/30/2005	1300	306	6/30/2005	1400	56.91	65.86	66.54	115.73	116.93
17	July	60	151,296	356	303	7/26/2005	1400	274	7/25/2005	1600	57.14	67.23	74.21	117.66	129.88
18	August	60	166,119	373	309	8/11/2005	1300	276	8/4/2005	1700	59.80	72.25	81.01	120.83	135.48
19	September	62	148,292	361	312	9/22/2005	1400	259	9/12/2005	1700	57.07	65.99	79.39	115.64	139.12
20	October	62	134,090	350	302	10/3/2005	1300	277	10/3/2005	1600	51.49	59.70	65.19	115.95	126.61
21	November	64	122,985	322	262	11/9/2005	1300	190	11/17/2005	2000	53.11	65.15	89.85	122.69	169.18
22	December	66	118,431	287	239	12/7/2005	1100	183	12/12/2005	2000	55.43	67.51	88.12	121.81	158.99
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38	Note: All Demands are EST.														
39															
40															
41															
42															
43															
44															
45															

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
1	DUKE ENERGY KENTUCKY														
2	MONTHLY STATISTICS														
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005														
4	<u>DISTRIBUTION PRIMARY - DP</u>														
5															
6															
7		NUMBER	SAMPLE	AVERAG	RATE GROUP	COINCIDENT	SYSTEM COINCIDENT								
8	DATE	OF	AVERAGE	E NCD	KW	DAY	DAY	DAY	DAY	DAY	DAY	DAY	DAY	DAY	DAY
9		CUSTOMERS	USAGE	KW	KW	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT	COINCIDENT
10			KWH			DAY	DAY	DAY	DAY	DAY	DAY	DAY	DAY	DAY	DAY
11	January	6	196,192	450	394	1/27/2005	1100	318	1/18/2005	0800	58.64	66.99	82.85	114.23	141.28
12	February	6	204,370	458	405	2/17/2005	1300	310	2/10/2005	2000	66.39	75.13	98.11	113.16	147.77
13	March	6	225,951	492	438	3/24/2005	1100	288	3/1/2005	2000	61.74	69.29	105.42	112.23	170.75
14	April	6	224,261	515	432	4/15/2005	1200	405	4/20/2005	1600	60.54	72.05	76.90	119.02	127.03
15	May	6	229,313	509	449	5/11/2005	1200	407	5/11/2005	1700	60.60	68.61	75.69	113.21	124.89
16	June	6	284,892	580	526	6/30/2005	1400	526	6/30/2005	1400	68.17	75.29	75.29	110.45	110.45
17	July	6	300,634	624	605	7/25/2005	1400	592	7/25/2005	1600	64.76	66.76	68.25	103.09	105.38
18	August	6	314,675	576	529	8/10/2005	1600	520	8/4/2005	1700	73.41	80.02	81.29	109.01	110.73
19	September	6	280,407	543	506	9/9/2005	1600	495	9/12/2005	1700	71.68	76.90	78.62	107.29	109.68
20	October	6	236,070	490	460	10/6/2005	2000	414	10/3/2005	1600	64.79	68.93	76.64	106.38	118.28
21	November	6	257,199	529	475	11/8/2005	0800	460	11/17/2005	2000	67.47	75.24	77.67	111.51	115.12
22	December	6	289,496	541	514	12/14/2005	0700	469	12/12/2005	2000	71.91	75.75	83.02	105.34	115.44
23															
24															
25															
26															
27															
28															
29															
30															
31															
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42															
43															
44															
45															

Note: All Demands are EST.

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
1	DUKE ENERGY KENTUCKY														
2	MONTHLY STATISTICS														
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005														
4	DT - DISTRIBUTION SECONDARY														
5															
6															
7		NUMBER OF SAMPLE	SAMPLE AVERAGE USAGE	AVERAGE NCD	RATE	GROUP DEMAND	COINCIDENT DEMAND	SYSTEM DEMAND	COINCIDENT DEMAND	COINCIDENT LOAD FACTORS				DIVERSITY FACTORS	
8	DATE	CUSTOMERS	KWH	KW	KW	DAY	HOUR	KW	DAY	HOUR	NCD	RATE CLASS	SYSTEM	RATE CLASS	SYSTEM
9															
10															
11	January	177	317,125	636	536	1/18/2005	1100	507	1/18/2005	0800	67.05	79.54	84.00	118.62	125.28
12															
13	February	176	287,087	616	520	2/10/2005	1100	468	2/10/2005	2000	69.37	82.19	91.26	118.49	131.55
14															
15	March	176	320,043	639	532	3/30/2005	1400	492	3/1/2005	2000	67.30	80.91	87.49	120.22	130.00
16															
17	April	176	316,769	677	594	4/20/2005	1300	571	4/20/2005	1600	64.98	74.03	76.99	113.93	118.48
18															
19	May	176	326,758	693	615	5/11/2005	1300	574	5/11/2005	1700	63.34	71.37	76.45	112.68	120.70
20															
21	June	177	359,599	747	670	6/30/2005	1400	670	6/30/2005	1400	66.90	74.54	74.54	111.42	111.42
22															
23	July	177	370,173	747	665	7/26/2005	1300	641	7/25/2005	1600	66.63	74.85	77.64	112.32	116.52
24															
25	August	177	409,286	793	696	8/11/2005	1300	657	8/4/2005	1700	69.39	79.06	83.70	113.93	120.63
26															
27	September	177	358,909	741	658	9/15/2005	1300	600	9/12/2005	1700	67.25	75.72	83.02	112.59	123.44
28															
29	October	177	330,935	700	622	10/6/2005	1400	597	10/3/2005	1600	63.57	71.54	74.55	112.55	117.28
30															
31	November	175	313,266	679	591	11/9/2005	1300	494	11/17/2005	2000	64.04	73.62	88.16	114.96	137.66
32															
33	December	174	320,270	644	553	12/6/2005	1100	501	12/12/2005	2000	66.79	77.85	86.00	116.55	128.76
34															
35															
36	Note: All hours are in DST.														
37															
38															
39															
40															
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42															
43															
44															
45															

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
1	DUKE ENERGY KENTUCKY														
2	MONTHLY STATISTICS														
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005														
4	DT - PRIMARY														
5															
6															
7		NUMBER	SAMPLE	AVERAGE	RATE	GROUP	COINCIDENT	SYSTEM	COINCIDENT	COINCIDENT LOAD FACTORS			DIVERSITY		
8	DATE	CUSTOMERS	AVERAGE	NCD	KW	DAY	HOURLY	KW	DAY	HOURLY	NCD	RATE CLASS	SYSTEM	CLASS	SYSTEM
9			USAGE	KW											
10			KWH												
11	January	36	1,002,473	1,944	1,613	1/24/2005	0900	1,509	1/18/2005	0800	69.31	83.55	89.30	120.54	128.84
12	February	36	906,601	1,886	1,596	2/15/2005	1600	1,518	2/10/2005	2000	71.52	84.54	88.88	118.21	124.27
13	March	35	1,019,090	1,964	1,689	3/30/2005	1600	1,505	3/1/2005	2000	69.73	81.09	91.03	116.30	130.54
14	April	35	1,013,239	2,032	1,775	4/11/2005	1400	1,710	4/20/2005	1600	69.24	79.29	82.32	114.51	118.88
15	May	35	1,039,319	2,062	1,800	5/11/2005	1400	1,723	5/11/2005	1700	67.74	77.62	81.06	114.59	119.67
16	June	35	1,158,830	2,258	1,994	6/30/2005	1000	1,954	6/30/2005	1400	71.27	80.73	82.38	113.27	115.58
17	July	35	1,112,803	2,228	1,913	7/25/2005	1500	1,867	7/25/2005	1600	67.12	78.18	80.13	116.48	119.39
18	August	35	1,015,587	1,847	1,619	8/4/2005	1000	1,514	8/4/2005	1700	73.89	84.31	90.16	114.09	122.01
19	September	35	1,427,446	2,794	2,514	9/22/2005	1500	2,220	9/12/2005	1700	70.96	78.87	89.31	111.15	125.86
20	October	36	1,009,162	2,048	1,782	10/6/2005	1500	1,641	10/3/2005	1600	66.24	76.13	82.65	114.93	124.78
21	November	36	936,860	1,928	1,712	11/9/2005	1600	1,360	11/17/2005	2000	67.50	75.99	95.69	112.59	141.76
22	December	36	918,244	1,808	1,518	12/9/2005	0800	1,334	12/12/2005	2000	68.25	81.30	92.54	119.11	135.59
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38	Note: All Demands are EST.														
39															
40															
41															
42															
43															
44															
45															

	A	B	C	E	G	H	I	J	K	M	P	Q
1	DUKE ENERGY KENTUCKY											
2	MONTHLY STATISTICS											
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005											
4	<u>GENERAL SERVICE FIXED LOAD (GSFL) RATE GROUP</u>											
5												
6												
7		SAMPLE NUMBER OF SAMPLE	AVERA GE USAGE	RATE GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND			COINCIDENT LOAD FACTORS		DIVERSITY FACTORS	
8	<u>DATE</u>	<u>CUSTOMER</u>	<u>KWH</u>	<u>KW</u>	<u>HOUR</u>	<u>KW</u>	<u>DAY</u>	<u>HOUR</u>	<u>NCD</u>	<u>SYSTEM</u>	<u>RATE CLASS</u>	<u>SYSTEM</u>
9												
10												
11	January	144	3,577	692	N/A	692	1/18/2005	0800	100.00	100.00	100.00	100.00
12												
13	February	144	3,570	765	N/A	765	2/10/2005	2000	100.00	100.00	100.00	100.00
14												
15	March	145	3,541	690	N/A	690	3/1/2005	2000	100.00	100.00	100.00	100.00
16												
17	April	145	3,530	711	N/A	711	4/20/2005	1600	100.00	100.00	100.00	100.00
18												
19	May	145	3,526	687	N/A	687	5/11/2005	1700	100.00	100.00	100.00	100.00
20												
21	June	145	3,529	711	N/A	711	6/30/2005	1400	100.00	100.00	100.00	100.00
22												
23	July	145	3,529	688	N/A	688	7/25/2005	1600	100.00	100.00	100.00	100.00
24												
25	August	145	3,534	689	N/A	689	8/4/2005	1700	100.00	100.00	100.00	100.00
26												
27	September	145	3,536	712	N/A	712	9/12/2005	1700	100.00	100.00	100.00	100.00
28												
29	October	146	3,510	689	N/A	689	10/3/2005	1600	100.00	100.00	100.00	100.00
30												
31	November	146	3,499	710	N/A	710	11/17/2005	2000	100.00	100.00	100.00	100.00
32												
33	December	146	3,498	686	N/A	686	12/12/2005	2000	100.00	100.00	100.00	100.00
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												

	A	B	C	D	H	I	J	K	M	P	Q
1	DUKE ENERGY KENTUCKY										
2	MONTHLY STATISTICS										
3	FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005										
4	TRANSMISSION - TT										
5	TRANSMISSION - TT										
6	TRANSMISSION - TT										
7		SAMPLE	AVERAGE	AVERAGE	SYSTEM COINCIDENT	COINCIDENT	LOAD	DIVERSITY			
8	<u>DATE</u>	<u>NUMBER OF SAMPLE CUSTOMERS</u>	<u>USAGE KWH</u>	<u>AVERAGE NCD KW</u>	<u>KW</u>	<u>DEMAND DAY</u>	<u>HOUR</u>	<u>FACTORS NCD</u>	<u>SYSTEM</u>	<u>CLASS</u>	<u>SYSTEM</u>
9											
10											
11	January	14	1,079,235	2,627	2,114	1/18/2005	0800	55.21	68.62	115.98	124.29
12											
13	February	14	1,076,734	2,642	1,644	2/10/2005	2000	60.64	97.45	118.44	160.70
14											
15	March	14	1,100,129	2,626	1,608	3/1/2005	2000	56.30	91.96	113.11	163.33
16											
17	April	14	1,059,210	2,668	1,982	4/20/2005	1600	55.14	74.21	118.38	134.58
18											
19	May	14	1,061,121	2,657	1,632	5/11/2005	1700	53.67	87.41	138.13	162.87
20											
21	June	14	1,147,769	2,764	1,535	6/30/2005	1400	57.68	103.84	117.84	180.04
22											
23	July	14	1,112,364	2,726	1,675	7/25/2005	1600	54.85	89.24	118.87	162.69
24											
25	August	14	1,234,004	2,767	1,712	8/4/2005	1700	59.95	96.86	117.79	161.56
26											
27	September	14	1,100,415	2,376	1,589	9/12/2005	1700	64.31	96.17	118.33	149.53
28											
29	October	14	1,127,658	2,735	1,613	10/3/2005	1600	55.41	93.99	117.86	169.62
30											
31	November	14	1,045,025	2,618	1,605	11/17/2005	2000	55.45	90.45	119.27	163.13
32											
33	December	14	1,094,244	2,668	1,393	12/12/2005	2000	55.12	105.56	112.81	191.51
34											
35											
36	Note: All hours are in DST.										
37											
38											
39											
40											
41											
42											
43											
44											
45											

DUKE ENERGY KENTUCKY

Cost Support for Primary and Secondary Line Allocation

	<u>Conductors and Devices</u>			
	<u>Overhead</u>	<u>Underground</u>	<u>Total</u>	<u>%</u>
Secondary	11,602,863	3,041,273	14,644,136	16%
Primary	49,416,036	30,203,902	79,619,938	84%
Total	61,018,899	33,245,175	94,264,074	100%

} To WPFR-9V Pg 6

Source: Engineering Standards & Support - Accounts 365 & 367 - WPFR-9v, Pages 49 & 50

DUKE ENERGY KENTUCKY

Cost Support for Service Cost Weighting

SERVICE COST WEIGHTING

Size in KVA	Overhead		Underground (3)		Weighted Service Cost	Weighting Factor
	Cost (1)	Service Weighting	Cost (1)	Service Weighting		
25	\$ 437	100.00%	\$ -	0.00%	\$ 437	1 }
50	703	98.27%	460	1.73%	699	2 }
100	1,406	100.00%	-	0.00%	1,406	3 } To WPFR-9v Pg 7
150	825	100.00%	-	0.00%	825	2 }
300	1,650	100.00%	-	0.00%	1,650	4 }
500	3,375	100.00%	-	0.00%	3,375	8 }

Services	Net Plant (2)	Percent
Overhead	7,934,033	98.27%
Underground	139,639	1.73% _{-3/}
Total	8,073,672	100.00%

- Sources: (1) Engineering Standards & Support
(2) Fixed Asset Accounting Account 369
(3) Customers own underground service except for some underground services in Park Hill in Covington, KY

DUKE ENERGY KENTUCKY

Service Cost by Transformer Size

Transformer Size (kva)	Underground 120/240	Underground 120/208	Underground 277/480	Overhead 120/240	Overhead 120/208	Overhead 277/480
15				239		
25	*			437		
50	460			703		
100	*			1,406		
167	*					
45		*			522	
75	460	*	*		825	522
150		*	*		1,650	825
300		*	*		4,153	1,650
500		*	*			3,375
750		*	*			

*Customer Typically provides service. There are a few underground services in Park Hill in Covington, KY. Service cost does not include transformer costs.

Source: J. Carter, Engineering, November 21, 2005

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ULH&P November 2005 OH Account 365

Sum of accum cost		
property	unit id	long description2
		Total
	30	Arrester: <= 10 KV
		Arrester: > 20 = 30 KV
		Arrester: > 40 KV
30 Total		784,219.33
	69	Breaker, Circuit: Recloser
		Breaker, Circuit: Sectionalizer
69 Total		367,696.57
	138	Cutout
138 Total		7,749,804.34
	343	Switches and Fuses
		Switches and Fuses: = < 35 KV
		Switches and Fuses: Relay, Electronic Control
343 Total		12,214,671.36
	411	Group A
		Group B
		Group C
		Group E
411 Total		37,909,615.04
	500	Non-unitized
500 Total		1,989,821.82
Grand Total		61,018,899.40

<u>1/ & 2/</u>			
Primary	Secondary	Primary	Secondary
100%	0%	784,219.33	0.00
100%	0%	370,767.51	0.00
100%	0%	7,749,804.34	0.00
100%	0%	12,214,671.36	0.00
70%	30%	26,190,487.19	11,224,494.51
100%	0%	319,847.37	0.00
100%	0%	8,197.45	0.00
100%	0%	166,588.52	0.00
81%	19% 2/	1,611,453.31	378,368.51
		49,416,036.38	11,602,863.02
		80.9848045%	19.0151955%

Totals excluding 500 non-unitized
 Average

2/

47,804,583.07 11,224,494.51
 80.984805% 19.015196%

1/ Splits per J. Carter, Engineering
2/ Allocated based on all excluding 500.

ULH&P Nov 2005 UG Acct 367

Property Unit Id	Long Description	Total	Primary	Secondary	Primary	Secondary
30	Arrester: <= 10 KV	14,597.28				
	Arrester: > 10 = 20 KV	3,647.83				
	Arrester: > 10 = 20 KV	7,233.72				
30 Total		25,478.83	100%	0%	25,478.83	0.00
270	Foundation - Pad: All Other	3,052.77				
	Foundation - Pad: Concrete	235,997.21				
	Foundation - Pad: Fiberglass	403,461.43				
270 Total		642,511.41	100%	0%	642,511.41	0.00
343	Switches and Fuses: = < 35 KV	391,378.45				
	Switches and Fuses: Manual, < 35 KV, 3 Way	258,172.51				
343 Total		649,550.96	100%	0%	649,550.96	0.00
344	Switchgear	110,512.35				
	Switchgear	348,415.80				
344 Total		458,928.15	91%	9%	416,945.34	41,982.81
411	Conductor UG: AL, 1 Wire, #1/0 to #4/0	15,766,331.05	90%	10%	14,259,899.80	1,506,431.25
	Conductor UG: AL, 1 Wire, = 477 MCM < 795	1,867,920.38	90%	10%	1,689,445.53	178,474.85
	Conductor UG: CU, 1 Wire, #1/0 to #4/0	99,021.37	90%	10%	89,560.14	9,461.23
	Conductor UG: CU, 1 Wire, #14 to #1	9,320.84	90%	10%	8,430.26	890.58
	Conductor UG: CU, 1 Wire, = <36 MCM	4,689.33	90%	10%	4,241.28	448.05
	Conductor UG: CU, 1 Wire, = 336 MCM < 477	221,098.80	90%	10%	199,973.39	21,125.41
	Conductor UG: CU, 1 Wire, = 477 MCM < 795	3,295,899.15	90%	10%	2,980,984.70	314,914.45
	Conductor UG: CU, 3 Wire, #1/0 to #4/0	1,436.00	90%	10%	1,298.79	137.21
	Conductor UG: CU, 3 Wire, #14 to #1	327.60	90%	10%	296.30	31.30
	Conductor UG: CU, 3 Wire, = 336 MCM < 477	51,412.27	90%	10%	46,499.96	4,912.31
	Conductor UG: CU, 3 Wire, = 477 MCM < 795	89,575.49	90%	10%	81,016.79	8,558.70
	Conductor UG: CU, 4 Wire, #1/0 to #4/0	1,928.17	90%	10%	1,743.94	184.23
	Group A	7,858,989.08	90%	10%	7,073,090.17	785,898.91
	Group B	319,977.39	100%	0%	319,977.39	0.00
	Group C	46,262.83	100%	0%	46,262.83	0.00
411 Total		29,634,189.75				
413	Conduit: Plastic, <= 4"	570.90				
413 Total		570.90	0.91	9%	518.67	52.23
500 Total		1,833,944.84	0.91	9%	1,666,175.32	167,769.52
Grand Total		33,245,174.84			30,203,901.80	3,041,273.04
	Primary and Secondary splits				0.908519866	0.091480134
Group A		7,858,989.08			7,073,090.17	785,898.91
Group B		319,977.39			319,977.39	0.00
Group C		46,262.83			46,262.83	0.00
		8,225,229.30			7,439,330.39	785,898.91
					0.904452644	0.095547356
	Total excluding 413 and 500	30,951,730.95			28,120,262.47	2,831,468.48
					0.908519866	0.091480134

_1/ Splits per J. Carter, Engineering
_2/ Allocated on Groups A-C

Duke Energy Kentucky
Charge Off Study by Rate - Case No. 2006-00172
For the Twelve Months Ended December 2005

	RateCode	Total		
DP	DP01	-	0	
DP	DP02	-	0	
DP	DP10	-	0	
DS	DS01	234,263.67	483	
DS	DS02	-	0	
DS	DS03	-	0	
DS	DS07	3,913.25	3	
DS	DS08	4,287.32	1	
DS	DS09	1,905.64	4	244,369.87
DS-RTP	DS12	-	0	
DT SEC VOLT	DT01	27,566.20	4	
DT SEC VOLT	DT02	3,508.74	1	31,074.94
DT PRI VOLT	DT04	-	0	
DT PRI VOLT	DT07	-	0	
DT PRI VOLT	DT08	-	0	
DT-RTP SEC VOLT	DT09	-	0	
DT-RTP PRI VOLT	DT12	-	0	
EH	EH	-	0	
GSFL	GFL1	-	0	
GSFL	GFL2	-	0	
NSP	NSPF	-	0	
NSP	NSPO	-	0	
NSP	NSPU	-	0	
NSU	NSU1	-	0	
NSU	NSU2	-	0	
NSU	NSU3	-	0	
NSU	NSU5	-	0	
OL	OLF	-	0	
OL	OLO	37.11	2	
OL	OLU	-	0	
OL	OLU	-	0	
RS	RS	2,330,869.59	12,408	2,331,577.02
	REC	707.43	4	
SC	SC01	-	0	
SC	SC02	-	0	
SC	SC03	-	0	
SE	SE	-	0	
SL	SL01	-	0	
SL	SL02	-	0	
SL	SL03	-	0	
SL	SL04	-	0	
SL	SL05	-	0	
SL	SL06	-	0	
SL	SL07	-	0	
SL	SL08	-	0	
SL	SL09	-	0	
SP	SP	-	0	
TL	TL01	-	0	
TL	TL03	-	0	
TT	TT03	-	0	
TT	TT04	-	0	
TT-RTP	TT05	-	0	
TT-RTP	TT06	-	0	
UOLS	UOLC	-	0	
UTIE	UTIE	-	0	
PUMPING	WS01	-	0	
BLANK		-	0	
		<u>2,607,058.95</u>	12,910	

REPORT 2,607,058.95
recon (0.00)

The Union Light Heat & Power Company
Allocation of Cost to Rate Class
For Accounts 901 through 913
Based on the Twelve Months Ended December 2005

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RATE	Customer Accounting						Uncollectible	
	Acct 901	Acct 902	Acct 903	Acct 905	Total	K409 Ratio	Acct 904	K411 Ratio
RS	40,457.04	765,085.22	2,565,716.09	86,871.14	3,457,929.49	88.33%	2,331,577.00	89.44%
DS	4,044.36	210,845.29	202,466.29	8,664.23	426,020.17	10.88%	244,370.00	9.37%
DS-L	40.40	2,232.44	2,007.10	88.55	4,368.49	0.11%	0.00	0.00%
DS-RTP	4.49	231.00	181.20	9.62	428.31	0.01%	0.00	0.00%
DT-Secondary	58.35	4,084.12	2,940.96	125.01	7,208.44	0.18%	31,075.00	1.19%
DT-Sec-RTP	0.00	154.00	69.69	0.00	223.69	0.01%	0.00	0.00%
DT-Primary	8.98	721.92	515.72	19.23	1,265.85	0.03%	0.00	0.00%
DT-Pri-RTP	0.00	128.34	55.75	0.00	184.09	0.00%	0.00	0.00%
EH	40.40	2,033.57	2,007.10	88.55	4,167.62	0.11%	0.00	0.00%
SP	8.98	174.62	459.86	19.23	662.79	0.02%	0.00	0.00%
GSFL	49.38	0.00	2,481.00	105.78	2,636.16	0.07%	0.00	0.00%
DP	4.49	240.91	195.14	9.62	450.16	0.01%	0.00	0.00%
DP-L	0.00	17.38	13.94	0.00	31.32	0.00%	0.00	0.00%
WS	4.49	191.19	195.14	9.62	400.44	0.01%	0.00	0.00%
TT	4.49	258.67	195.14	9.62	465.92	0.01%	0.00	0.00%
TT-RTP	0.00	102.67	41.81	0.00	144.48	0.00%	0.00	0.00%
LIGHTING	161.59	0.00	8,098.09	346.18	8,605.86	0.22%	37.00	0.00%
TOTAL	44,887.44	986,499.34	2,787,640.12	96,162.38	3,915,189.28	100.00%	2,607,059.00	100.00%

RATE	Customer Service & Information					Sales			
	Acct 908	Acct 909	Acct 910	Total	K413 Ratio	Acct 911	Accts 912 / 913	Total	K419 Ratio
RS	86,246.49	122,174.32	219,341.75	427,762.56	66.12%	30,466.77	18,481.17	48,947.94	67.85%
DS	8,621.78	0.00	191,149.49	199,771.27	30.89%	21,151.25	0.00	21,151.25	29.32%
DS-L	86.12	0.00	1,887.69	1,973.81	0.31%	209.09	0.00	209.09	0.29%
DS-R	9.57	0.00	150.55	160.12	0.02%	17.28	0.00	17.28	0.02%
DT-Secondary	124.40	0.00	2,785.86	2,910.26	0.45%	307.98	0.00	307.98	0.43%
DT-Sec-R	0.00	0.00	98.65	98.65	0.02%	9.93	0.00	9.93	0.01%
DT-Primary	19.14	0.00	518.14	537.28	0.08%	56.39	0.00	56.39	0.08%
DT-Pri-R	0.00	0.00	78.92	78.92	0.01%	7.94	0.00	7.94	0.01%
EH	86.12	0.00	1,887.69	1,973.81	0.31%	209.09	0.00	209.09	0.29%
SP	19.14	0.00	439.22	458.36	0.07%	48.45	0.00	48.45	0.07%
GSFL	105.26	0.00	2,346.85	2,452.11	0.38%	259.53	0.00	259.53	0.36%
DP	9.57	0.00	170.28	179.85	0.03%	19.26	0.00	19.26	0.03%
DP-L	0.00	0.00	19.73	19.73	0.00%	1.99	0.00	1.99	0.00%
WS	9.57	0.00	170.28	179.85	0.03%	19.26	0.00	19.26	0.03%
TT	9.57	0.00	170.28	179.85	0.03%	19.26	0.00	19.26	0.03%
TT-R	0.00	0.00	59.19	59.19	0.01%	5.96	0.00	5.96	0.01%
LIGHTING	344.49	0.00	7,649.43	7,993.92	1.24%	846.31	0.00	846.31	1.17%
TOTAL	85,691.22	122,174.32	428,923.80	646,789.34	100.00%	53,655.74	18,481.17	72,136.91	100.00%

	A	B	C	D	E	F	G	H	I
1	Duke Energy Kentucky								
2	Meter Cost Analysis - Case No. 2006-00172								
3	12 Months Ended December 2005								
4									
5		Sum of Count							
6		N_RATE_ABBR	N_MTR_TYPE	TT/SC	C_MTR_ELEC_PH	Programmed	Total	\$/meter	Total \$
92	DS	DS12	SOLID STATE RECORDER	TT	3 Y	10	1200	\$	12,000.00
93	DT	DT01	CONT CUM DEMAND METER	TT	3 N	2	225	\$	450.00
94	DT	DT01	CONT CUM DEMAND METER	TT	3 Y	7	225	\$	1,575.00
95	DT	DT01	DEMAND ELECTRIC METER	TT	3 Y	3	225	\$	675.00
96	DT	DT01	SOLID STATE RECORDER	TT	3 N	104	1200	\$	124,800.00
97	DT	DT01	SOLID STATE RECORDER	TT	3 Y	170	1200	\$	204,000.00
98	DT	DT02	CONT CUM DEMAND METER	TT	3 Y	1	225	\$	225.00
99	DT	DT02	SOLID STATE RECORDER	TT	3 N	14	1200	\$	16,800.00
100	DT	DT02	SOLID STATE RECORDER	TT	3 Y	14	1200	\$	16,800.00
101	DT_P	DT04	CONT CUM DEMAND METER	TT	3 Y	1	225	\$	225.00
102	DT_P	DT04	SOLID STATE RECORDER	TT	3 N	13	1200	\$	15,600.00
103	DT_P	DT04	SOLID STATE RECORDER	TT	3 Y	13	1200	\$	15,600.00
104	DT_P	DT07	SOLID STATE RECORDER	TT	3 Y	4	1200	\$	4,800.00
105	DT_P	DT08	CONT CUM DEMAND METER	TT	3 Y	2	225	\$	450.00
106	DT_P	DT08	SOLID STATE RECORDER	TT	3 N	20	1200	\$	24,000.00
107	DT_P	DT08	SOLID STATE RECORDER	TT	3 Y	20	1200	\$	24,000.00
108	DT_P	DT09	SOLID STATE RECORDER	TT	3 N	12	1200	\$	14,400.00
109	DT_P	DT09	SOLID STATE RECORDER	TT	3 Y	5	1200	\$	6,000.00
110	DT	DT10	SOLID STATE RECORDER	TT	3 Y	2	1200	\$	2,400.00
111	DT_P	DT12	SOLID STATE RECORDER	TT	3 N	4	1200	\$	4,800.00
112	DT_P	DT12	SOLID STATE RECORDER	TT	3 Y	12	1200	\$	14,400.00
113	EH	EH	CONT CUM DEMAND METER	SC	1 N	42	209	\$	8,778.00
114	EH	EH	CONT CUM DEMAND METER	SC	1 Y	2	225	\$	450.00
115	EH	EH	CONT CUM DEMAND METER	SC	3 N	103	225	\$	23,175.00
116	EH	EH	CONT CUM DEMAND METER	SC	3 Y	41	225	\$	9,225.00
117	EH	EH	CONT CUM DEMAND METER	TT	1 N	9	225	\$	2,025.00
118	EH	EH	CONT CUM DEMAND METER	TT	1 Y	18	225	\$	4,050.00
119	EH	EH	CONT CUM DEMAND METER	TT	3 N	150	225	\$	33,750.00
120	EH	EH	CONT CUM DEMAND METER	TT	3 Y	153	225	\$	34,425.00
121	EH	EH	DEMAND ELECTRIC METER	SC	1 N	33	225	\$	7,425.00
122	EH	EH	DEMAND ELECTRIC METER	SC	3 N	6	225	\$	1,350.00
123	EH	EH	DEMAND ELECTRIC METER	TT	3 Y	3	225	\$	675.00
124	EH	EH	NORMAL ELECTRIC METER	SC	1 N	34	225	\$	7,650.00
125	EH	EH	NORMAL ELECTRIC METER	SC	3 N	1	225	\$	225.00
126	EH	EH	NORMAL ELECTRIC METER	SC	3 Y	7	225	\$	1,575.00
127	EH	EH	SMART DEM ELEC METER	TT	3 Y	20	225	\$	4,500.00
128	EH	EH	SOLID STATE RECORDER	TT	3 N	2	1200	\$	2,400.00
129	RS	REC	NORMAL ELECTRIC METER	SC	1 N	20	225	\$	4,500.00
130	RS	RS	CONT CUM DEMAND METER	SC	1 N	343	209	\$	71,687.00
131	RS	RS	CONT CUM DEMAND METER	SC	1 Y	17	225	\$	3,825.00
132	RS	RS	CONT CUM DEMAND METER	SC	3 N	16	225	\$	3,600.00
133	RS	RS	CONT CUM DEMAND METER	SC	3 Y	12	225	\$	2,700.00
134	RS	RS	CONT CUM DEMAND METER	TT	1 N	30	225	\$	6,750.00
135	RS	RS	CONT CUM DEMAND METER	TT	1 Y	12	225	\$	2,700.00
136	RS	RS	CONT CUM DEMAND METER	TT	3 N	2	225	\$	450.00
137	RS	RS	DEMAND ELECTRIC METER	SC	1 N	217	225	\$	48,825.00
138	RS	RS	DEMAND ELECTRIC METER	SC	3 N	27	225	\$	6,075.00
139	RS	RS	DEMAND ELECTRIC METER	TT	1 N	4	225	\$	900.00
140	RS	RS	DEMAND ELECTRIC METER	TT	3 N	2	225	\$	450.00
141	RS	RS	DEMAND ELECTRIC METER	TT	3 Y	1	225	\$	225.00
142	RS	RS	NORMAL ELECTRIC METER	SC	1 N	154372	225	\$	34,733,700.00
143	RS	RS	NORMAL ELECTRIC METER	SC	1 Y	234	225	\$	52,650.00
144	RS	RS	NORMAL ELECTRIC METER	SC	3 N	9	225	\$	2,025.00
145	RS	RS	NORMAL ELECTRIC METER	SC	3 Y	3	225	\$	675.00
146	RS	RS	NORMAL ELECTRIC METER	TT	1 N	234	225	\$	52,650.00
147	RS	RS	NORMAL ELECTRIC METER	TT	1 Y	6	225	\$	1,350.00
148	RS	RS	NORMAL ELECTRIC METER	TT	3 N	2	225	\$	450.00
149	RS	RS	NORMAL ELECTRIC METER	TT	3 Y	15	225	\$	3,375.00
150	RS	RS	SMART DEM ELEC METER	SC	1 Y	164	225	\$	36,900.00
151	RS	RS	SMART DEM ELEC METER	TT	1 Y	6	225	\$	1,350.00
152	RS	RS	SMART ELECTRIC METER	SC	1 Y	215	225	\$	48,375.00
153	SP	SP	CONT CUM DEMAND METER	SC	1 N	18	209	\$	3,762.00
154	SP	SP	CONT CUM DEMAND METER	SC	3 N	2	225	\$	450.00
155	SP	SP	CONT CUM DEMAND METER	TT	1 N	6	225	\$	1,350.00
156	SP	SP	CONT CUM DEMAND METER	TT	1 Y	2	225	\$	450.00
157	SP	SP	CONT CUM DEMAND METER	TT	3 N	13	225	\$	2,925.00
158	SP	SP	CONT CUM DEMAND METER	TT	3 Y	10	225	\$	2,250.00
159	SP	SP	DEMAND ELECTRIC METER	SC	1 N	2	225	\$	450.00
160	SP	SP	DEMAND ELECTRIC METER	TT	1 N	1	225	\$	225.00
161	TT	TT01	SOLID STATE RECORDER	TT	3 N	3	1200	\$	3,600.00
162	TT	TT03	SOLID STATE RECORDER	TT	3 N	5	1200	\$	6,000.00
163	TT	TT03	SOLID STATE RECORDER	TT	3 Y	11	1200	\$	13,200.00
164	TT	TT04	SOLID STATE RECORDER	TT	3 N	3	1200	\$	3,600.00
165	TT	TT04	SOLID STATE RECORDER	TT	3 Y	2	1200	\$	2,400.00
166	TT	TT05	SOLID STATE RECORDER	TT	3 N	3	1200	\$	3,600.00
167	TT	TT05	SOLID STATE RECORDER	TT	3 Y	6	1200	\$	7,200.00
168	TT	TT06	SOLID STATE RECORDER	TT	3 N	1	1200	\$	1,200.00
169	TT	TT06	SOLID STATE RECORDER	TT	3 Y	2	1200	\$	2,400.00
170	WS	WS01	CONT CUM DEMAND METER	TT	3 Y	11	225	\$	2,475.00
171		Grand Total				177982			\$40,596,398.00

INTERNAL CORRESPONDENCE

To: Marlene Rainbolt

From: Jeff Gindling

Subject: System Loss Data for Year Ending December 31, 2005

Date: February 3, 2006



Please find attached the system loss data requested. This loss data is divided as follows:

Table 1 Union Light, Heat, and Power kWh and kW losses, segregated by transmission and distribution systems.

Table 2 Transformer bank losses for the City of Williamstown.

If you have any questions, or require any additional information, please call me on extension 287-3479.

Table 1: ULH&P Transmission and Distribution Losses

For Year Ending December 31, 2005

System	kWh Losses 1/05 - 12/05	kW Demand Losses July 25, 2005: 3 - 4 p.m.
Transmission Losses	143,265,278	
Fixed		1,238
Variable		5,900
TOTAL		7,138
Distribution Losses		
Fixed	81,096,996	9,258
Variable	78,960,377	24,395
TOTAL	160,057,374	33,653
Total Losses Electric Statistics ULH&P Co.	303,322,652	
Total Demand Losses At System Peak		40,791

- This data is significantly dependent on kWh loss data reported on Financial Statements for The Union Light, Heat and Power Company, 12 months ended December 31, 2005

Table 2: Loss Data for the City of Williamstown

The following data includes transformer bank losses for the City of Williamstown for the year ending December 31, 2005

	Core Loss (kW)	Cu Loss @ Peak Load	Annual Losses kWh	Percent Chargeable to City
Grant TB 2	11.6	51.8	255,566	100

THE UNION LIGHT HEAT & POWER
kwh Sales and Statistics
For the Periods
200501, 200512
(in kwh, except number of customers)

	Actual				Plan			Average # of Customers
	2005	2004	Over/(Under)	% Over/(Under)	2005	Over/(Under)	% Over/(Under)	
Retail Sales								
Regulated Residential								
Billed	1,481,110,560	1,371,604,383	109,506,177	7.98%	1,449,556,000	31,554,560	2.18%	
Unbilled	(3,028,000)	10,496,000	(13,524,000)	(128.85%)	1,302,000	(4,330,000)	(332.57%)	
	1,478,082,560	1,382,100,383	95,982,177	6.94%	1,450,858,000	27,224,560	1.88%	116,500
Commercial								
Billed	1,373,341,402	1,329,564,897	43,776,505	3.29%	1,377,111,000	(3,769,598)	(0.27%)	
Unbilled	(906,778)	6,344,100	(7,250,878)	(114.29%)	866,000	(1,772,778)	(204.71%)	
	1,372,434,624	1,335,908,997	36,525,627	2.73%	1,377,977,000	(5,542,376)	(0.40%)	12,878
Industrial								
Billed	785,635,758	768,022,988	17,612,770	2.29%	772,260,000	13,375,758	1.73%	
Unbilled	(147,000)	3,357,000	(3,504,000)	(104.38%)	586,000	(733,000)	(125.09%)	
	785,488,758	771,379,988	14,108,770	1.83%	772,846,000	12,642,758	1.64%	396
Public Street Lighting								
Billed	18,776,444	18,741,657	34,787	0.19%	19,602,000	(825,556)	(4.21%)	
	18,776,444	18,741,657	34,787	0.19%	19,602,000	(825,556)	(4.21%)	281
OPA								
Billed	310,814,569	301,477,277	9,337,292	3.10%	321,229,000	(10,414,431)	(3.24%)	
Unbilled	84,000	1,103,000	(1,019,000)	(92.38%)	234,000	(150,000)	(64.10%)	
	310,898,569	302,580,277	8,318,292	2.75%	321,463,000	(10,564,431)	(3.29%)	873
Interdepartmental								
Billed	2,550,627	1,643,500	907,127	55.19%	1,650,000	900,627	54.58%	
	2,550,627	1,643,500	907,127	55.19%	1,650,000	900,627	54.58%	0
Total Electric Regulated								
Billed	3,972,229,360	3,791,054,702	181,174,658	4.78%	3,941,408,000	30,821,360	0.78%	
Unbilled	(3,997,778)	21,300,100	(25,297,878)	(118.77%)	2,988,000	(6,985,778)	(233.79%)	
	3,968,231,582	3,812,354,802	155,876,780	4.09%	3,944,396,000	23,835,582	0.60%	131,028
Transportation Commercial								
Unbilled	0	0	0	#NAN	0	0	#NAN	
	0	0	0	#NAN	0	0	#NAN	0
OPA								
Billed	0	0	0	#NAN	0	0	#NAN	
	0	0	0	#NAN	0	0	#NAN	0
Total Electric Transportation								
Billed	0	0	0	#NAN	0	0	#NAN	
Unbilled	0	0	0	#NAN	0	0	#NAN	
	0	0	0	#NAN	0	0	#NAN	0
Total Retail KWH Sales								
Billed	3,972,229,360	3,791,054,702	181,174,658	4.78%	3,941,408,000	30,821,360	0.78%	
Unbilled	(3,997,778)	21,300,100	(25,297,878)	(118.77%)	2,988,000	(6,985,778)	(233.79%)	
	3,968,231,582	3,812,354,802	155,876,780	4.09%	3,944,396,000	23,835,582	0.60%	131,028

THE UNION LIGHT, HEAT & POWER COMPANY
Statistical Summary
For the Periods Ended December 31, 2005
Year To Date

	Actual			% Over /(Under)
	2005	2004	Over /(Under)	
Regulated KWH				
KWH Available for Delivery				
Generated - net		-	-	-
Purchased & exchanged power - net	4,274,517,000	4,218,533,000	55,984,000	1.33
Transportation Received	-	-	-	-
	<u>4,274,517,000</u>	<u>4,218,533,000</u>	<u>55,984,000</u>	<u>1.33</u>
KWH Deliveries				
Retail sales	3,968,231,582	3,812,354,802	155,876,780	4.09
Sales for resale, net of non-system sales	-	-	-	-
JGDA Adj to tie to physical flow	-	-	-	-
Subtotal Sales for resale	-	-	-	-
Total Electric Transportation Company use	<u>2,962,766</u>	<u>1,677,446</u>	<u>1,285,320</u>	<u>76.62</u>
	<u>3,971,194,348</u>	<u>3,814,032,248</u>	<u>157,162,100</u>	<u>4.12</u>
Loss or (Gain)	303,322,652	404,500,752	(101,178,100)	(25.01)
% Loss or (Gain)	7.1%	9.6%		
Regulated MCF				
MCF Available for Delivery				
Natural gas purchased	10,966,460	10,753,406	213,054	1.98
Transportation received	2,779,304	2,757,666	21,638	0.78
Produced	15,164	(279)	15,443	5,535.13
	<u>13,760,928</u>	<u>13,510,793</u>	<u>250,135</u>	<u>1.85</u>
MCF Deliveries				
Retail sales	10,897,041	10,808,068	88,973	0.82
Other gas sales	-	-	-	-
Gas transportation	2,737,590	2,764,905	(27,315)	(0.99)
Company use	10,379	12,320	(1,941)	(15.75)
	<u>13,645,010</u>	<u>13,585,293</u>	<u>59,717</u>	<u>0.44</u>
Loss or (Gain)	115,918	(74,500)	190,418	255.59
% Loss or (Gain)	0.8%	-0.6%		
Degree Days				
Cooling - actual	1,327	888	439	49.44
Cooling - normal	999	-	999	-
Heating - actual	3,678	3,624	54	1.49
Heating - normal	3,703	-	3,703	-

	A	B	C	D	E	F	G	H	I	J	K	L
1	DUKE ENERGY KENTUCKY											
2	COST OF SERVICE STUDY											
3	CALCULATION OF AVERAGE & EXCESS DEMANDS											
4	TWELVE MONTHS ENDED DECEMBER 31, 2007											
5												
6												
7												
8												
9												
10												
11	Line No.	Rate Group	Annual Usage (a) (kWh) (1)	System Hour Peak (b) (kW) (2)	Class Maximum Demand (c) (kW) (3)	Average Hourly Peak (kW) (Col. 1 / 8,760 hrs) (4)	Process Demand (Hourly kW) (Col.3 - Col.4) (5)	Process Demand Ratio (%) (6)	Excess Avg Hourly Dem over Peak Hour Dem Ratio (7)	Average & Excess Hourly Demand (kW) (Col.4 + Col. 7) (8)	Average & Excess Hourly Demand Ratio (9)	
12	1											
13	2	Retail:										
14	3	Residential	1,633,623,871		894,767	186,487	708,280	69.8416%	263,356	449,843	51.7061%	
15	4	Dist Secondary - DS	1,118,383,192		304,504	127,669	176,835	17.4373%	65,752	193,421	22.2323%	
16	5	Dist Secondary - GS-FL	6,714,746		796	767	29	0.0029%	11	778	0.0894%	
17	6	Dist Secondary - EH	15,149,755		7,027	1,729	5,298	0.5224%	1,970	3,699	0.4252%	
18	7	Dist Secondary - SP	434,115		150	50	100	0.0099%	37	87	0.0100%	
19	9	Dist Secondary - DT	782,930,553		136,277	89,376	46,901	4.6248%	17,439	106,815	12.2776%	
20	10	Dist Primary - DT	467,034,883		94,284	53,314	40,970	4.0399%	15,233	68,547	7.8790%	
21	8	Dist Primary - DP	36,757,242		6,620	4,196	2,424	0.2390%	901	5,097	0.5859%	
22	11	Transmission	186,542,548		45,425	21,295	24,130	2.3794%	8,972	30,267	3.4790%	
23	12	Lighting	26,919,458		6,927	3,073	3,854	0.3800%	1,433	4,506	0.5179%	
24	13	Other	347,724		315	40	275	0.0271%	102	142	0.0163%	
25	14	Tot Retail excl RTP incr	4,274,838,087		1,497,092	487,996	1,009,096	99.5043%	375,206	863,202	99.2187%	
26	15											
27	16	RTP Incremental										
28	17	Dist Secondary - DS	1,085,288		301	124	177	0.0175%	66	190	0.0218%	
29	19	Dist Secondary - DT	8,700,822		2,524	993	1,531	0.1510%	569	1,562	0.1795%	
30	20	Dist Primary - DT	21,489,618		4,707	2,453	2,254	0.2223%	838	3,291	0.3783%	
31	18	Dist Primary - DP	-		-	-	-	0.0000%	-	-	0.0000%	
32	21	Transmission	11,905,892		2,423	1,359	1,064	0.1049%	396	1,755	0.2017%	
33	22	Total RTP Incremental	43,181,620		9,955	4,929	5,026	0.4957%	1,869	6,798	0.7813%	
34	23											
35	24	Total Company	4,318,019,707	870,000	1,507,047	492,925	1,014,122	100.0000%	377,075	870,000	100.0000%	
36												
37												
38												
39												
40												
41		(a) Source: RAGP-1										
42		(b) Maximum Hourly Peak Demand - July 2007										
43		(c) Source: RAGP-2										
44		(d) Load Factor calculation										
45		Total Annual kWh		4,318,019,707								
46		Max Ann. kWh - Peak Hour * 8760	870000 * 8,760 =	7,621,200,000								
47		Load Factor (Ann kWh / Max Ann kWh)		56.6580%								
48												

LINE NO.	RATE GROUP	AVERAGE OF 12 NON SUMMER CP KW DEMAND (a)	NON SUMMER PERIOD RATIO (b)	4 SUMMER AVG COIN PEAK KW DEMAND (a)	SUMMER PEAK PERIOD RATIO (b)	WEIGHTED TIME DIFFERENTIATED DEMAND (5)	WEIGHTED TIME DIFFERENTIATED DEMAND RATIO (6)	
1	DUKE ENERGY KENTUCKY							
2	COST OF SERVICE STUDY - CASE NO. 2006-00172							
3	TIME DIFFERENTIATED DEMAND ALLOCATION FACTOR							
4	SUMMER / NON SUMMER							
5	FORECASTED TEST PERIOD							
6	TWELVE MONTHS ENDED DECEMBER 31, 2007							
7								
8								
9								
10								
11								
12	1	(1)	(2)	(3)	(4)	(5)	(6)	
13	2		61.62%		38.38%		100.00%	
14	3	Retail:						
15	4	Residential	320,629	197,572	386,515	148,344	345,916	45.278%
16	5	Dist Secondary - DS	190,669	117,490	234,372	89,952	207,442	27.153%
17	6	Dist Secondary - GS-FL	841	518	868	333	851	0.111%
18	7	Dist Secondary - EH	2,430	1,497	-	-	1,497	0.196%
19	8	Dist Secondary - SP	76	47	92	35	82	0.011%
20	9	Dist Secondary - DT	106,156	65,413	119,006	45,675	111,088	14.541%
21	10	Dist Primary - DT	59,508	36,669	64,518	24,762	61,431	8.041%
22	11	Dist Primary - DP	5,771	3,556	6,892	2,645	6,201	0.812%
23	12	Transmission	23,135	14,256	21,128	8,109	22,365	2.927%
24	13	Lighting	2,276	1,402	-	-	1,402	0.184%
25	14	Other	54	33	23	9	42	0.005%
26	15	Tot Retail excl RTP incr	711,545	438,453	833,414	319,864	758,317	99.259%
27	16							
28	17	RTP Incremental						
29	18	Dist Secondary - DS	156	96	202	78	174	0.023%
30	19	Dist Secondary - DT	1,170	721	1,105	424	1,145	0.150%
31	20	Dist Primary - DT	2,747	1,693	3,088	1,185	2,878	0.377%
32	21	Dist Primary - DP	-	-	-	-	-	0.000%
33	22	Transmission	1,465	903	1,443	554	1,457	0.191%
34	23	Total RTP Incremental	5,538	3,413	5,838	2,241	5,654	0.741%
35	24							
36	25	Total Company	717,083	441,866	839,252	322,105	763,971	100.000%
37	26							
38	27							
39	28							
40	29							
41	30	(a) Source: RAGP-2						
42	31	(b) Source: WPFR-9v Page 61						
43								
44								

A	B	C	D	E	F	G	H	I	J	K
1	DUKE ENERGY KENTUCKY									
2	Monthly Hourly Loads by On and Off Peak Period									
3	Forecasted Test Period									
4	12 Months Ended December 2007									
5	Case No. 2006-00127									
6										
7		Monthly	Hourly Load Totals							
8	Month	Hours	On Peak	Off Peak	Off Peak (1)	Total Sendout				
9										
10	January	744	138,390	131,608	90,337	360,335				
11	February	672	112,737	106,356	86,804	305,897				
12	March	744	122,627	119,303	79,086	321,016				
13	April	720	107,465	98,349	77,973	283,787				
14	May	744	131,144	105,197	66,130	302,470				
15	June	720	136,598	129,135	89,126	354,859				
16	July	744	148,180	135,104	111,599	394,883				
17	August	744	162,666	144,820	84,105	391,590				
18	September	720	111,180	106,700	105,886	323,766				
19	October	744	121,939	109,636	75,025	306,600				
20	November	720	121,338	109,430	77,264	308,032				
21	December	744	124,485	119,269	111,789	355,543				
22										
23	Total	<u>8,760</u>	<u>1,538,748</u>	<u>1,414,908</u>	<u>1,055,124</u>	<u>4,008,780</u>				
24										
25	Total On Peak		1,538,748	38.38%						
26	Total Off Peak		<u>2,470,032</u>	<u>61.62%</u>						
27			<u>4,008,780</u>	<u>100.00%</u>						
28										
29	Summer On (Jun - Sep)		558,624	38.13%						
30	Summer Off (Jun - Sep)		<u>906,474</u>	<u>61.87%</u>						
31			<u>1,465,099</u>	<u>100.00%</u>						
32										
33										
34	Non Summer On		980,124	38.53%						
35	Non Summer Off		<u>1,563,557</u>	<u>61.47%</u>						
36			<u>2,543,681</u>	<u>100.00%</u>						
37										
38										
39	(1) On Peak Hours:									
40	Summer: 11 a.m. to 8 p.m. Monday thru Friday									
41	Winter: 9 a.m. to 2 p.m. and 5 p.m. to 9 p.m. Monday thru Friday excluding Holidays									
42										
43	(2) Off Peak:									
44	Monday thru Friday all hours not stated above and all									
45	Saturdays, Sundays and major national Holidays celebrated on the designated day.									
46										
47	Note: The above figures are based on DEK Forecasted hourly loads for 2007.									

Duke Energy Kentucky
Functional Labor
For the Twelve Months Ended December 2007
Case No. 2006-00172

	Amount	Percent Total	Percent Sub Total
Production - Operation	7,415,988	30.95%	42.06%
Production - Maintenance	3,220,299	13.44%	18.26%
Transmission	475,385	1.98%	2.70%
Distribution	3,098,017	12.93%	17.57%
Customer Accounts	3,068,395	12.80%	17.40%
Customer Service	353,775	1.48%	2.01%
Sales	-	0.00%	0.00%
Sub Total	17,631,859		100.00%
A&G	6,332,295	26.42%	
Total	23,964,154	100.00%	