

**Duke Energy Kentucky**  
**Case No. 2009-00202**  
**Forecasted Test Period Filing Requirements**  
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<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Description</b>	<b>Sponsoring Witness</b>
1	1	KRS 278.180	30 days' notice of rates to PSC.	Julia S. Janson
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.	Julia S. Janson
1	3	807 KAR 5:001 Section 8 (2)	The original and 10 copies of application plus copy for anyone named as interested party.	Julia S. Janson
1	4	807 KAR 5:001 Section 10 (1)(b)(1)	Reason adjustment is required.	William Don Wathen
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).	Brenda R. Melendez
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.	Julia S. Janson
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.	Julia S. Janson
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.	Julia S. Janson
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.	James E. Ziolkowski
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.	James E. Ziolkowski
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.	Julia S. Janson
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.	Julia S. Janson
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.	Julia S. Janson
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 filed with the commission.	Julia S. Janson

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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.	Julia S. Janson
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.	Julia S. Janson
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.	Julia S. Janson
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.	Julia S. Janson
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.	Julia S. Janson
1	20	807 KAR 5:001 Section 10 (8)(a)	Financial data for forecasted period presented as pro forma adjustments to base period.	Robert M. Parsons, 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.	Robert M. Parsons, 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.	Robert M. Parsons, 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.	Robert M. Parsons, 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.	Robert M. Parsons, Jr.
1	25	807 KAR 5:001 Section 10 (8)(f)	Reconciliation of rate base and capital used to determine revenue requirements.	Robert M. Parsons, 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.	Gary J. Hebbeler
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.	Stephen R. Lee
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.	Stephen R. Lee
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.	Julia S. Janson
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; 2. Estimated completion date; 3. Total estimated cost of construction by year	Gary J. Hebbeler

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			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.	Gary J. Hebbeler
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.	Stephen R. Lee Stephen G. De May  #6, #13, #16 & #17 Not applicable
1	34	807 KAR 5:001 Section 10 (9)(i)	Most recent FERC or FCC audit reports.	Brenda R. Melendez
1	35	807 KAR 5:001 Section 10 (9)(j)	Prospectuses of most recent stock or bond offerings.	Stephen G. De May
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).	Brenda R. Melendez
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.	Stephen G. De May
2	38	807 KAR 5:001 Section 10 (9)(m)	Current chart of accounts if more detailed than Uniform System of Accounts charts.	Brenda R. Melendez

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2	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.	Stephen R. Lee
2	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.	Stephen R. Lee
3	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.	Stephen G. De May
4	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.	Stephen G. De May
4	43	807 KAR 5:001 Section 10 (9)(r)	Quarterly reports to the stockholders for the most recent 5 quarters.	David L. Doss
4	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
4	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	Robert M. Parsons, Jr.
4	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.	David L. Doss

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4	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.	Donald L. Storck
4	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
4	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.	Robert M. Parsons, Jr.
4	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.	Robert M. Parsons, Jr.
4	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.	Robert M. Parsons, Jr.
4	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.	Robert M. Parsons, Jr.
4	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.	Robert M. Parsons
4	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.	Robert M. Parsons, Jr.
4	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.	Jay R. Alvaro

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4	56	807 KAR 5:001 Section 10 (10)(h)	Computation of gross revenue conversion factor for forecasted period.	Robert M. Parsons, Jr.
4	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.	Stephen R. Lee
4	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.	Stephen G. De May
4	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.	Stephen R. Lee
4	60	807 KAR 5:001 Section 10 (10)(l)	Narrative description and explanation of all proposed tariff changes.	James E. Ziolkowski
4	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.	James E. Ziolkowski
4	62	807 KAR 5:001 Section 10 (10)(n)	Typical bill comparison under present and proposed rates for all customer classes.	James E. Ziolkowski
4	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.	James E. Ziolkowski
4	64	807 KAR 5:001 Section 10 (4)(c)(d)(e)(f)	If copy of public notice included, did it meet requirements?	Julia S. Janson
4	65	807 KAR 5:001 Section 6(1)	Amount and kinds of stock authorized.	Stephen G. De May
4	66	807 KAR 5:001 Section 6(2)	Amount and kinds of stock issued and outstanding.	Stephen G. De May
4	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.	Stephen G. De May
4	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.	Stephen G. De May

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4	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.	Stephen G. De May
4	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.	Stephen G. De May
4	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.	Stephen G. De May
4	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.	Stephen G. De May
4	73	807 KAR 5:001 Section 6(9)	Detailed income statement and balance sheet.	Robert M. Parsons, Jr.
5	-	807 KAR 5:001 Section 10(10) (a) through (k)	Schedule Book (Schedules A-K)	Various
6	-	807 KAR 5:001 Section 10(10) (l) through (n)	Schedule Book (Schedules L-N)	Various
7	-	-	Work papers	Various
8	-	807 KAR 5:001 Section 10(9)(a)	Testimony (Volume 1 of 2)	-
9	-	807 KAR 5:001 Section 10(9)(a)	Testimony (Volume 2 of 2)	-
10	-	KRS 278.2205(6)	Cost Allocation Manual	Brenda R. Melendez
-	-	807 KAR 5:056 Section 1(7)	Coal Contracts	Not Applicable-



STANDARD FILING REQUIREMENT SCHEDULES

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2009-00202

DATE: July 1, 2009

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

NAME: DUKE ENERGY KENTUCKY  
ADDRESS: 1697-A MONMOUTH STREET  
NEWPORT, KENTUCKY 41071

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

TELEPHONE: AREA CODE 513 NUMBER 419-5908

COMPANY OFFICIAL TO BE CONTACTED  
PERTAINING TO RATE CASE MATTERS William Don Wathen Jr.

FILING DATE: July 1, 2009

ATTORNEYS FOR APPLICANT:

NAME: Rocco D'Ascenzo  
ADDRESS: P. O. Box 960  
Cincinnati, Ohio 45202  
TELEPHONE: (513) 419-1852

\* \* \* FOR COMMISSION USE ONLY \* \* \*

DATE RECEIVED BY COMMISSION \_\_\_\_\_

DOCKET NUMBER ASSIGNED \_\_\_\_\_

RECEIVED BY \_\_\_\_\_

DATE ACCEPTED \_\_\_\_\_

ACCEPTED BY \_\_\_\_\_

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

IN THE MATTER OF THE ADJUSTMENT  
OF GAS RATES OF DUKE ENERGY KENTUCKY, INC.

CASE NO. 2009-00202

FILING REQUIREMENTS

**VOLUME 7**

Before

KENTUCKY PUBLIC SERVICE COMMISSION

CASE NO. 2009-00202

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

# WORK PAPERS



SECTION A  
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DATA: "X" BASE PERIOD FORECASTED PERIOD  
 CALCULATION OF JURISDICTIONAL CAPITALIZATION

WPA-1a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Description		Capitalization	
			Total	Gas
1	Total Base Period Capitalization	(1)	787,394,273	
2				
3	Less: Gas Non-jurisdictional Rate Base	(2)	5,043,422	
4	Electric Non-jurisdictional Rate Base	(2)	76,659	
5	Non-jurisdictional Rate Base	(2)	(53,626,436)	
6				
7	Jurisdictional Capitalization		835,900,628	
8				
9	Gas Jurisdictional Rate Base Allocation %	(3)	28.949%	241,984,873
10				
11	Plus: Jurisdictional Gas ITC	(4)		<u>1,140,524</u>
12				
13	Total Allocated Capitalization			<u>243,125,397</u>
14				
15				↑
16				To Sch. A

Notes:

- (1) Schedule J-1, page 1.
- (2) Source: WPA-1b.
- (3) Allocation percentage from WPA-1b.
- (4) Schedule B-6, page 1.

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
TO DETERMINE THE BASE PERIOD RATIO OF KENTUCKY JURISDICTIONAL GAS OPERATIONS  
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS  
DATA: "X" BASE PERIOD FORECASTED PERIOD

WPA-1b  
WITNESS RESPONSIBLE:  
R. M. PARSONS

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facil Dev. to Other Than DE-Ky Custs.	Gas Non-Juris.	Elec Excl. of Facil Dev. to Other Than DE-Ky Custs.	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	1,547,658,542	352,763,604	12,363,713	1,158,442,877	0	24,088,348
2								
3	Additions:							
4	Construction Work in Progress (Account 107)	Sch B-4	29,694,653	21,648,924	0	8,045,729	0	0
5								
6	Fuel Inventory	WPB-5.1i	23,784,532	0	0	23,784,532	0	
7								
8	Materials & Supplies -							
9	Propane Inventory (Account 151)	WPB-5.1b	1,016,582	355,804	660,778	0	0	0
10	Other Material and Supplies (Accts. 154 & 163)	WPB-5.1c	10,653,895	(95,694)	0	10,749,589	0	0
11	Total Materials & Supplies		11,670,477	260,110	660,778	10,749,589	0	0
12								
13	Gas Stored Underground (Account 164)	WPB-5.1g	2,308,330	0	2,308,330	0	0	0
14								
15	Prepayments (Account 165)	WPB-5.1e	2,331,160	0	187,633	1,676,701	466,826	0
16								
17	Emission Allowances (Account 158)	WPB-5.1j	4,252,584	0	0	4,252,584		
18								
19	Cash Working Capital Allowance	WPB-5.1a	15,824,128	2,612,875	0	13,211,253	0	0
20								
21	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
22	Total Additions		89,865,864	24,521,909	3,156,741	61,720,388	466,826	0
23								
24	Deductions:							
25	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	670,819,444	99,218,845	7,696,150	556,937,694	0	6,966,755
26								
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	171,113,086	33,626,093 (A)	1,640,175 (B)	67,326,021	0	68,520,797
28								
29	Customer Advances for Construction (Account 252)	Sch B-6	1,638,646	1,638,646	0	0	0	0
30								
31	Investment Tax Credits - 3%	Sch B-6	3,769,796	11,690	1,140,707 (C)	0	390,167	2,227,232
32	Total Deductions		847,340,972	134,495,274	10,477,032	624,263,715	390,167	77,714,784
33								
34	Net Original Cost Rate Base		790,183,434	242,790,239	5,043,422	595,899,550	76,659	(53,626,436)
35								
36	Jurisdictional Rate Base Ratio		100.000%	30.726%	0.638%	75.413%	0.010%	-6.787%
37								
38	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	28.949%		71.051%		

Notes:

- (A) Adjusted for non-jurisdictional gas plant.
- (B) WPB-6c. Includes Liberalized Depreciation of \$624,639, and Unbilled Revenue - Fuel of \$1,015,536.
- (C) WPB-6a and WPB-6c.

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DATA: BASE PERIOD "X" FORECASTED PERIOD  
 CALCULATION OF JURISDICTIONAL CAPITALIZATION

WPA-1c  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Description		Capitalization	
			Total	Gas
1	Total Forecasted Period Capitalization	(1)	824,068,159	
2				
3	Less: Gas Non-jurisdictional Rate Base	(2)	7,311,037	
4	Electric Non-jurisdictional Rate Base	(2)	(4,341)	
5	Non-jurisdictional Rate Base	(2)	(51,332,129)	
6				
7	Jurisdictional Capitalization		868,093,592	
8				
9	Gas Jurisdictional Rate Base Allocation %	(3)	29.106%	252,667,321
10				
11	Plus: Jurisdictional Gas ITC	(4)		<u>1,082,914</u>
12				
13	Total Allocated Capitalization			<u>253,750,235</u>
14				
15				↑
16				To Sch. A

Notes:  
 (1) Schedule J-1, page 2.  
 (2) Source: WPA-1d.  
 (3) Allocation percentage from WPA-1d.  
 (4) Schedule B-6, page 2.



DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
TO DETERMINE THE FORECAST PERIOD RATIO OF KENTUCKY JURISDICTIONAL GAS OPERATIONS  
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS  
DATA: BASE PERIOD "X" FORECASTED PERIOD

WPA-1d  
WITNESS RESPONSIBLE:  
R. M. PARSONS

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facil Dev. to Other Than DE-Ky Custs.	Gas Non-Juris.	Elec Excl. of Facil Dev. to Other Than DE-Ky Custs.	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	1,611,086,666	388,986,305	12,357,099	1,185,654,914	0	24,088,348
2	Additions:							
3	Construction Work in Progress (Account 107)	Sch B-4	19,852,896	3,777,154	0	16,075,742	0	0
4	Fuel Inventory	WPB-5.1i	23,784,532	0	0	23,784,532	0	0
5	Materials & Supplies -							
6	Propane Inventory (Account 151)	WPB-5.1b	1,016,582	355,804	660,778	0	0	0
7	Other Material and Supplies (Accts. 154 & 163)	WPB-5.1c	10,653,895	(95,694)	0	10,749,589	0	0
8	Total Materials & Supplies		11,670,477	260,110	660,778	10,749,589	0	0
9	Gas Stored Underground (Account 164)	WPB-5.1g	2,308,330	0	2,308,330 (E)	0	0	0
10	Prepayments (Account 165)	WPB-5.1e	2,080,109	0	121,240	1,657,228	301,641	0
11	Emission Allowances (Account 158)	WPB-5.1j	4,252,584	0	0	4,252,584	0	0
12	Cash Working Capital Allowance	WPB-5.1a	17,165,809	2,371,199	0	14,794,610	0	0
13	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
14	Total Additions		81,114,737	6,408,463	3,090,348	71,314,285	301,641	0
15	Deductions:							
16	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	692,147,793	104,342,038 (A)	7,896,329	571,538,510	0	8,370,916
17	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	168,930,460	36,021,577 (B)	(842,963) (C)	68,260,647	0	65,491,199
18	Customer Advances for Construction (Account 252)	Sch B-6	1,638,646	1,638,646	0	0	0	0
19	Investment Tax Credits - 3%	Sch B-6	2,955,668	8,280	1,083,044 (D)	0	305,982	1,558,362
20	Total Deductions		865,672,567	142,010,541	8,136,410	639,799,157	305,982	75,420,477
21	Net Original Cost Rate Base		826,528,836	253,384,227	7,311,037	617,170,042	(4,341)	(51,332,129)
22	Jurisdictional Rate Base Ratio		100.000%	30.656%	0.885%	74.670%	-0.001%	-6.211%
23	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	29.106%		70.894%		

Notes:  
(A) Does not include depreciation annualization adjustment per Commission precedent.  
(B) Adjusted for non-jurisdictional gas plant.  
(C) WPB-6d. Includes Liberalized Depreciation of \$665,328, and Unbilled Revenue - Fuel of (\$1,508,291).  
(D) WPB-6b and WPB-6d.  
(E) Treatment of Gas Stored Underground as a non-jurisdictional item is conditional on the Commission approving the request to recover carrying costs in the GCA rider.



SECTION B  
WORKPAPERS

WPB-2.2a  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF SEPTEMBER 30, 2009

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<u>Propane Cavern-Processing Facilities</u>				
<u>Production-Manufactured Gas</u>				
20400	Land and Land Rights	117,711	65.00%	76,512
20401	Rights of Way	24,439	65.00%	15,885
20500	Structures & Improvements	1,567,370	65.00%	1,018,791
21100	Liquefied Petroleum Gas Equipment	4,286,223	65.00%	2,786,045
<u>Distribution</u>				
27400	Land U-119(3)	344	65.00%	224
27500	Structures & Improvements U-119(3)	26,677	65.00%	17,340
27800	System M&R Equipment #149	184,029	65.00%	119,619
<u>General</u>				
29100	Office Furniture & Equipment #936	16,153	65.00%	10,499
29400	Tools, Shop & Garage Equipment #936	<u>55,332</u>	65.00%	<u>35,966</u>
	Total	6,278,278		4,080,881
<u>Gas Feeder- Line AM</u>				
<u>Distribution</u>				
27401	Rights of Way	26,951	64.50%	17,383
27605	Mains-Steel Feeder Lines	<u>1,137,679</u>	64.50%	<u>733,803</u>
	Total	1,164,630		751,186

(1) Includes account 106

(2) To WPB-2.2f

(3) 40% Portion of Station U-119 to serve Propane Facility

WPB-2.2b  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF SEPTEMBER 30, 2009

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<u>Gas Feeder- Line AM-1-River Crossing Distribution</u>				
27400	Land	2,631	100.00%	2,631
27605	Mains-Steel Feeder Lines	58,105	100.00%	58,105
<u>General</u>				
29800	Miscellaneous Equipment	<u>41,970</u>	100.00%	<u>41,970</u>
	Total	102,706		102,706
<u>Gas Feeder- Line AM-1-Other Distribution</u>				
27400	Land	3,315	64.50%	2,138
27401	Rights of Way	21,371	64.50%	13,785
27605	Mains-Steel Feeder Lines	<u>2,312,537</u>	64.50%	<u>1,491,587</u>
	Total	2,337,223		1,507,510

(1) Includes account 106

(2) To WPB-2.2f

WPB-2.2c  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF SEPTEMBER 30, 2009

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Line AM-2-River Crossing Distribution			
27605	Mains-Steel Feeder Lines	561,888	100.00%	561,888
	General			
29800	Miscellaneous Equipment	<u>41,786</u>	100.00%	<u>41,786</u>
	Total	603,674		603,674
	Gas Feeder- Line AM-2-Other Distribution			
27401	Rights of Way	120,800	64.50%	77,916
27605	Mains-Steel Feeder Lines	<u>1,577,308</u>	64.50%	<u>1,017,364</u>
	Total	1,698,109		1,095,280

(1) Includes account 106

(2) To WPB-2.2f

WPB-2.2d  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF SEPTEMBER 30, 2009

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Line AM-7-River Crossing Distribution			
27605	Mains-Steel Feeder Lines	231,295	100.00%	231,295
	General			
29800	Miscellaneous Equipment	<u>41,805</u>	100.00%	<u>41,805</u>
	Total	273,101		273,100
	Gas Feeder- Line AM-7-Other Distribution			
27401	Rights of Way	113,377	64.50%	73,128
27605	Mains-Steel Feeder Lines	<u>4,497,706</u>	64.50%	<u>2,901,020</u>
	Total	4,611,082		2,974,148

(1) Includes account 106

(2) To WPB-2.2f

WPB-2.2e  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF SEPTEMBER 30, 2009

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Gas Feeder- Line UL-6				
Distribution				
27400	Land (Three Mile Station)	1,422	64.50%	917
27401	Rights of Way	183,365	64.50%	118,271
27500	Struc. & Improv. (Three Mile Station)	27,112	64.50%	17,487
27605	Mains-Steel Feeder Lines	699,314	64.50%	451,058
27800	System M & R Station Equip. - General	175,087	64.50%	112,931
27801	System M & R Station Equip.	<u>70,218</u>	64.50%	<u>45,291</u>
	Total	1,156,519		745,955
Cold Springs Odorization Station				
Distribution				
27800	System M & R Station Equip. - General	95,811	64.50%	61,798
27801	System M & R Station Equip.	<u>84,766</u>	64.50%	<u>54,674</u>
	Total	180,577		116,472
Alexandria Odorization Station				
Distribution				
27800	System M & R Station Equip. - General	100,359	64.50%	64,732
27801	System M & R Station Equip.	<u>74,526</u>	64.50%	<u>48,069</u>
	Total	174,885		112,801

(1) Includes account 106

(2) To WPB-2.2f



WPB-2.2f  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
ORIGINAL COST APPLICABLE TO GAS FACILITIES  
DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF SEPTEMBER 30, 2009

Account Number	Title	Propane Cavern & Proc Fac	Gas Feeder Lines								Cold Springs Odor Plant	Alexandria Odor Plant	(1) Total Other than KY Cust
			AM	AM-1 River Crossing	AM-1 Other	AM-2 River Crossing	AM-2 Other	AM-7 River Crossing	AM-7 Other	UL-6 Other			
<u>Production-Manufactured Gas</u>													76,512
20400	Land and Land Rights	76,512											15,885
20401	Rights of Way	15,885											1,018,791
20500	Structures & Improvements	1,018,791											2,786,045
21100	Liquefied Petroleum Gas Equipment	2,786,045											
	Total	3,897,233											3,897,233
<u>Distribution</u>													5,910
27400	Land	224		2,631	2,138						917		300,483
27401	Rights of Way		17,383		13,785		77,916			73,128	118,271		34,827
27500	Structures & Improvements	17,340									17,487		7,446,120
27605	Mains-Steel Feeder Lines		733,803	58,105	1,491,587	561,888	1,017,364	231,295	2,901,020		451,058		359,080
27800	System M & R Station Equip. - General	119,619									112,931	61,798	64,732
27801	System M & R Station Equip.										45,291	54,674	48,069
	Total	137,183	751,186	60,736	1,507,510	561,888	1,095,280	231,295	2,974,148	745,955	116,472	112,801	8,294,454
<u>General</u>													10,499
29100	Office Furniture & Equipment #936	10,499											35,966
29400	Tools, Shop & Garage Equipment #936	35,966											125,561
29800	Miscellaneous Equipment			41,970		41,786		41,805					
	Total	46,465		41,970		41,786		41,805					172,026
	Grand Total	4,080,881	751,186	102,706	1,507,510	603,674	1,095,280	273,100	2,974,148	745,955	116,472	112,801	12,363,713
	Work Paper Reference from:	(WPB-2.2a)	(WPB-2.2a)	(WPB-2.2b)	(WPB-2.2b)	(WPB-2.2c)	(WPB-2.2c)	(WPB-2.2d)	(WPB-2.2d)	(WPB-2.2e)	(WPB-2.2e)	(WPB-2.2e)	

(1) To SCHEDULE B-2.2

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS

WPB-2.2g  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

Account Number	Title	Original Cost Other than KY Customers 3/09	Accum Reserve 3/09	Additions 4/09-9/09	Original Cost 9/09	Rate	Apr - Sep 09 Expense	Accum Reserve 9/09	Additions through 01/11	Original Cost 01/11	Rate	Oct 09 - Jan 11 Expense	Accum Reserve 01/11
Production-Manufactured Gas													
20400	Land and Land Rights	76,512	-		76,512	0.00%	-	-		76,512	0.00%	-	-
20401	Rights of Way	15,885	15,885		15,885	0.00%	-	15,885		15,885	0.00%	-	15,885
20500	Structures & Improvements	1,018,791	905,200		1,018,791	0.40%	2,038	907,238		1,018,791	0.40%	5,434	912,672
21100	Liquefied Petroleum Gas Equipment	2,789,961	1,258,319	(3,916)	2,786,045	2.45%	34,153	1,292,472	(10,617)	2,775,428	2.45%	90,837	1,383,309
Total		3,901,149	2,179,404	(3,916)	3,897,233		36,191	2,215,595	(10,617)	3,886,616		96,271	2,311,866
Distribution													
27400	Land	5,910	-		5,910	0.00%	-	-		5,910	0.00%	-	-
27401	Rights of Way	300,483	136,446		300,483	1.39%	2,088	138,534		300,483	1.39%	5,569	144,103
27500	Structures & Improvements	34,827	34,063		34,827	1.12%	195	34,258		34,827	1.12%	520	34,778
27605	Mains-Steel Feeder Lines	7,446,120	4,726,248		7,446,120	2.04%	75,950	4,802,198		7,446,120	2.04%	202,534	5,004,732
27800	System M & R Station Equip. - General	359,080	327,188		359,080	2.08%	3,734	330,922		359,080	2.08%	9,958	340,880
27801	System M & R Station Equip.	148,034	111,058		148,034	1.39%	1,029	112,087		148,034	1.39%	2,744	114,831
Total		8,294,454	5,335,003	-	8,294,454		82,996	5,417,999	-	8,294,454		221,325	5,639,324
General													
29100	Office Furniture & Equipment #936	10,499	5,500		10,499	5.48%	288	5,788		10,499	5.48%	767	6,555
29400	Tools, Shop & Garage Equipment #936	35,966	21,497		35,966	4.01%	721	22,218		35,966	4.01%	1,923	24,141
29800	Miscellaneous Equipment	125,561	34,550		125,561	0.00%	-	34,550		125,561	0.00%	-	34,550
Total		172,026	61,547	-	172,026		1,009	62,556	-	172,026		2,690	65,246
Grand Total		12,367,629	7,575,954	(3,916)	12,363,713		120,196	7,696,150	(10,617)	12,353,096		320,286	8,016,436

Assumes additions are spread evenly over months.

↑  
To SCH. B-2.2

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
PLANT IN SERVICE  
13 MONTH AVERAGE

WPB-2.2h  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

	Gas Production			Gas Distribution			Gas General			Common		Total
	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Allocation at 25.74%	Adjusted & Allocated
Jan-10	5,991,711	3,894,612	2,097,099	373,419,246	8,294,454	365,124,792	3,481,737	172,026	3,309,711	36,455,038	9,383,527	379,915,129
Feb-10	5,990,687	3,893,947	2,096,740	374,160,276	8,294,454	365,865,822	3,481,612	172,026	3,309,586	36,454,058	9,383,275	380,655,423
Mar-10	5,989,663	3,893,281	2,096,382	375,068,929	8,294,454	366,774,475	3,481,487	172,026	3,309,461	36,453,078	9,383,022	381,563,340
Apr-10	5,988,640	3,892,616	2,096,024	376,480,448	8,294,454	368,185,994	3,481,362	172,026	3,309,336	36,452,098	9,382,770	382,974,124
May-10	5,987,616	3,891,950	2,095,666	378,059,592	8,294,454	369,765,138	3,481,237	172,026	3,309,211	36,451,118	9,382,518	384,552,533
Jun-10	5,986,593	3,891,285	2,095,308	379,806,357	8,294,454	371,511,903	3,481,112	172,026	3,309,086	36,450,138	9,382,266	386,298,563
Jul-10	5,985,569	3,890,620	2,094,949	381,720,745	8,294,454	373,426,291	3,480,988	172,026	3,308,962	36,449,158	9,382,013	388,212,215
Aug-10	5,984,546	3,889,955	2,094,591	383,467,510	8,294,454	375,173,056	3,480,863	172,026	3,308,837	36,448,178	9,381,761	389,958,245
Sep-10	5,983,522	3,889,289	2,094,233	384,711,410	8,294,454	376,416,956	3,480,738	172,026	3,308,712	36,447,198	9,381,509	391,201,410
Oct-10	5,982,498	3,888,624	2,093,874	385,620,062	8,294,454	377,325,608	3,480,613	172,026	3,308,587	36,446,218	9,381,257	392,109,326
Nov-10	5,981,475	3,887,959	2,093,516	386,193,470	8,294,454	377,899,016	3,480,488	172,026	3,308,462	36,445,238	9,381,004	392,681,998
Dec-10	5,980,451	3,887,293	2,093,158	396,587,883	8,294,454	388,293,429	3,480,363	172,026	3,308,337	36,444,258	9,380,752	403,075,676
Jan-11	5,979,409	3,886,616	2,092,793	397,136,924	8,294,454	388,842,470	3,480,236	172,026	3,308,210	36,443,261	9,380,495	403,623,969
<b>Total</b>	<b>77,812,380</b>	<b>50,578,047</b>	<b>27,234,333</b>	<b>4,972,432,852</b>	<b>107,827,902</b>	<b>4,864,604,950</b>	<b>45,252,836</b>	<b>2,236,338</b>	<b>43,016,498</b>	<b>473,839,037</b>	<b>121,966,169</b>	<b>5,056,821,951</b>
<b>13 Month Average</b>	<b>5,985,568</b>	<b>3,890,619</b>	<b>2,094,949</b>	<b>382,494,836</b>	<b>8,294,454</b>	<b>374,200,382</b>	<b>3,480,987</b>	<b>172,026</b>	<b>3,308,961</b>	<b>36,449,156</b>	<b>9,382,013</b>	<b>388,986,304</b>

↑  
To SCH. B-2.2

Utility Account	Description	Vintage	Original Cost	Alloc %	Alloc. Cost	Reserve	Alloc %	Alloc. Reserve
20400 - Land and Land Rights	Constance Cavern - Propane Gas Storage	1961	12,669	65.00%	8,235	0	65.00%	0
20400 - Land and Land Rights	Erlanger Gas Plant - Propane Gas Storage	1982	105,042	65.00%	68,277	0	65.00%	0
			<u>117,711</u>		<u>76,512</u>	<u>0</u>		<u>0</u>
20401 - Rights of Way	Line LP-3 - Propane Gas Storage	1961	16,887	65.00%	10,976	16,887	65.00%	10,976
20401 - Rights of Way	Line LP-3 - Propane Gas Storage	1972	7,552	65.00%	4,909	7,552	65.00%	4,909
			<u>24,439</u>		<u>15,885</u>	<u>24,439</u>		<u>15,885</u>
20500 - Structures and Improvements	Constance Cavern - Propane Gas Storage	1961	923,084	65.00%	600,005	962,665	65.00%	625,732
20500 - Structures and Improvements	Constance Cavern - Propane Gas Storage	1970	5,299	65.00%	3,444	4,975	65.00%	3,234
20500 - Structures and Improvements	Constance Cavern - Propane Gas Storage	1979	427	65.00%	278	329	65.00%	214
20500 - Structures and Improvements	Constance Cavern - Propane Gas Storage	2003	17,057	65.00%	11,087	3,039	65.00%	1,975
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1961	270,949	65.00%	176,117	282,567	65.00%	183,669
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1963	1,741	65.00%	1,132	1,786	65.00%	1,161
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1970	5,137	65.00%	3,339	4,823	65.00%	3,135
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1971	23,663	65.00%	15,381	21,845	65.00%	14,199
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1972	6,643	65.00%	4,318	6,022	65.00%	3,914
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1973	8,189	65.00%	5,323	7,282	65.00%	4,733
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1974	4,680	65.00%	3,042	4,076	65.00%	2,650
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1975	1,727	65.00%	1,123	1,472	65.00%	957
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1977	15,662	65.00%	10,180	12,719	65.00%	8,267
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1979	3,146	65.00%	2,045	2,421	65.00%	1,573
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1981	380	65.00%	247	275	65.00%	179
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1986	6,229	65.00%	4,049	3,770	65.00%	2,450
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1989	1,326	65.00%	862	703	65.00%	457
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1990	49,012	65.00%	31,858	24,720	65.00%	16,068
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1991	3,324	65.00%	2,161	1,592	65.00%	1,034
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1998	4,507	65.00%	2,930	1,353	65.00%	880
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	1999	11,207	65.00%	7,284	3,085	65.00%	2,005
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	2000	26,467	65.00%	17,204	6,631	65.00%	4,310
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	2001	59,322	65.00%	38,559	13,412	65.00%	8,718
20500 - Structures and Improvements	Erlanger Gas Plant - Propane Gas Storage	2003	118,191	65.00%	76,824	21,056	65.00%	13,686
			<u>1,567,370</u>		<u>1,018,792</u>	<u>1,392,617</u>		<u>905,200</u>
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	1987	8,722	65.00%	5,669	5,336	65.00%	3,468
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	1993	10,880	65.00%	7,072	4,938	65.00%	3,210
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	2003	408,473	65.00%	265,507	69,455	65.00%	45,146
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	2004	75,490	65.00%	49,069	10,629	65.00%	6,909
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	2005	122,383	65.00%	79,549	13,636	65.00%	8,863
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	2006	47,964	65.00%	31,177	3,929	65.00%	2,554
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	2007	81,177	65.00%	52,765	4,242	65.00%	2,757
21100 - Liquefied Petroleum Gas Equ	Constance Cavern - Propane Gas Storage	2008	74,139	65.00%	48,191	1,665	65.00%	1,082
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1961	896,411	65.00%	582,667	913,492	65.00%	593,770
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1964	2,027	65.00%	1,318	2,027	65.00%	1,318
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1965	2,020	65.00%	1,313	2,004	65.00%	1,303
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1966	10,523	65.00%	6,840	10,351	65.00%	6,728
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1968	3,463	65.00%	2,251	3,338	65.00%	2,170
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1971	1,531	65.00%	995	1,421	65.00%	923
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1972	14,974	65.00%	9,733	13,693	65.00%	8,900
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1974	19,077	65.00%	12,400	16,870	65.00%	10,966
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1975	2,021	65.00%	1,313	1,754	65.00%	1,140
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1976	7,417	65.00%	4,821	6,310	65.00%	4,101
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1977	7,626	65.00%	4,957	6,350	65.00%	4,127
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1978	4,980	65.00%	3,237	4,053	65.00%	2,634
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1979	26,358	65.00%	17,133	20,931	65.00%	13,605
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1980	21,057	65.00%	13,687	16,290	65.00%	10,589
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1981	7,162	65.00%	4,655	5,389	65.00%	3,503

Utility Account	Description	Vintage	Original Cost	Alloc %	Alloc. Cost	Reserve	Alloc %	Alloc. Reserve
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1984	11,032	65.00%	7,171	7,555	65.00%	4,911
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1987	18,466	65.00%	12,003	11,298	65.00%	7,344
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1989	20,585	65.00%	13,380	11,542	65.00%	7,502
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1992	25,641	65.00%	16,667	12,335	65.00%	8,018
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1995	1,150	65.00%	748	459	65.00%	298
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1996	73,370	65.00%	47,691	27,197	65.00%	17,678
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1997	30,407	65.00%	19,764	10,415	65.00%	6,770
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1998	41,150	65.00%	26,747	12,928	65.00%	8,403
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	1999	139,182	65.00%	90,469	39,755	65.00%	25,841
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	2000	222,158	65.00%	144,403	57,084	65.00%	37,104
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	2001	467,057	65.00%	303,587	106,544	65.00%	69,253
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	2002	35,151	65.00%	22,848	7,000	65.00%	4,550
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	2003	37,911	65.00%	24,642	6,446	65.00%	4,190
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	2004	4,571	65.00%	2,971	644	65.00%	418
21100 - Liquefied Petroleum Gas Equ	Erlanger Gas Plant - Propane Gas Storage	2006	229,912	65.00%	149,443	18,831	65.00%	12,240
21100 - Liquefied Petroleum Gas Equ	Lafarge/DXB - Propane Gas Storage	2000	42,400	65.00%	27,560	10,895	65.00%	7,081
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1961	80,583	65.00%	52,379	82,119	65.00%	53,377
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1971	77,202	65.00%	50,181	71,657	65.00%	46,577
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1972	12,053	65.00%	7,834	11,022	65.00%	7,164
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1974	2,811	65.00%	1,827	2,486	65.00%	1,616
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1975	104,085	65.00%	67,655	90,343	65.00%	58,723
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1976	6,967	65.00%	4,529	5,927	65.00%	3,853
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1979	39,197	65.00%	25,478	31,127	65.00%	20,232
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1980	37,296	65.00%	24,243	28,854	65.00%	18,755
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	1989	39,515	65.00%	25,685	22,156	65.00%	14,401
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	2002	458,721	65.00%	298,169	91,351	65.00%	59,378
21100 - Liquefied Petroleum Gas Equ	Line LP-3 - Propane Gas Storage	2005	177,796	65.00%	115,568	19,810	65.00%	12,876
			<u>4,292,241</u>		<u>2,789,961</u>	<u>1,935,879</u>		<u>1,258,319</u>
			<u>6,001,760</u>		<u>3,901,150</u>	<u>3,352,934</u>		<u>2,179,404</u>
27400 - Land and Land Rights	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquafer - Measuring & Regulating Stations	1982	861	26.00%	224	0	26.00%	0
27400 - Land and Land Rights	Three Mile Road - Measuring & Regulating Stations	1955	1,422	64.50%	917	0	64.50%	0
27400 - Land and Land Rights	Feeder Line AM-1 - Gas Feeder Lines - KY	1949	946	64.50%	610	0	64.50%	0
27400 - Land and Land Rights	Feeder Line AM-1 - Gas Feeder Lines - KY	1955	2,369	64.50%	1,528	0	64.50%	0
27400 - Land and Land Rights	Feeder Line AM-1 - Gas Feeder Lines - River Crossing	1949	2,631	100.00%	2,631	0	100.00%	0
			<u>8,229</u>		<u>5,910</u>	<u>0</u>		<u>0</u>
27401 - Rights of Way	Feeder Line AM-0 - Gas Feeder Lines	1910	4,480	64.50%	2,890	4,480	64.50%	2,890
27401 - Rights of Way	Feeder Line AM-0 - Gas Feeder Lines	1967	196	64.50%	127	144	64.50%	93
27401 - Rights of Way	Feeder Line AM-0 - Gas Feeder Lines	1968	1,743	64.50%	1,124	1,252	64.50%	807
27401 - Rights of Way	Feeder Line AM-0 - Gas Feeder Lines	1977	16,487	64.50%	10,634	9,363	64.50%	6,039
27401 - Rights of Way	Feeder Line AM-0 - Gas Feeder Lines	1994	4,045	64.50%	2,609	1,025	64.50%	661
27401 - Rights of Way	Feeder Line AM-1 - Gas Feeder Lines - KY	1910	6,155	64.50%	3,970	6,155	64.50%	3,970
27401 - Rights of Way	Feeder Line AM-1 - Gas Feeder Lines - KY	1953	1,797	64.50%	1,159	1,622	64.50%	1,046
27401 - Rights of Way	Feeder Line AM-1 - Gas Feeder Lines - KY	1970	359	64.50%	232	247	64.50%	159
27401 - Rights of Way	Feeder Line AM-1 - Gas Feeder Lines - KY	1972	10,613	64.50%	6,845	6,942	64.50%	4,477
27401 - Rights of Way	Feeder Line AM-1 - Gas Feeder Lines - KY	1976	1,228	64.50%	792	719	64.50%	464
27401 - Rights of Way	Feeder Line AM-1 - Gas Feeder Lines - KY	1986	1,219	64.50%	786	491	64.50%	317
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1919	1,621	64.50%	1,046	1,621	64.50%	1,046
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1924	8,824	64.50%	5,691	8,817	64.50%	5,687
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1925	678	64.50%	438	678	64.50%	437
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1972	2,163	64.50%	1,395	1,415	64.50%	913
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1974	2,654	64.50%	1,712	1,647	64.50%	1,062
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1976	5,783	64.50%	3,730	3,387	64.50%	2,184
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1978	2,974	64.50%	1,918	1,636	64.50%	1,055
27401 - Rights of Way	Feeder Line AM-2 - Gas Feeder Lines	1994	96,102	64.50%	61,986	24,356	64.50%	15,709

<u>Utility Account</u>	<u>Description</u>	<u>Vintage</u>	<u>Original Cost</u>	<u>Alloc %</u>	<u>Alloc. Cost</u>	<u>Reserve</u>	<u>Alloc %</u>	<u>Alloc. Reserve</u>
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1955	27,579	64.50%	17,788	24,384	64.50%	15,728
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1957	14,427	64.50%	9,305	12,458	64.50%	8,035
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1959	478	64.50%	308	402	64.50%	259
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1962	17,957	64.50%	11,582	14,434	64.50%	9,310
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1963	1,000	64.50%	645	791	64.50%	510
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1964	194	64.50%	125	151	64.50%	97
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1969	1,745	64.50%	1,126	1,226	64.50%	791
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1971	12,241	64.50%	7,895	8,208	64.50%	5,294
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1972	9,009	64.50%	5,811	5,893	64.50%	3,801
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1973	4,213	64.50%	2,717	2,685	64.50%	1,732
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1974	1,312	64.50%	846	814	64.50%	525
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1980	5,109	64.50%	3,295	2,626	64.50%	1,693
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1982	589	64.50%	380	281	64.50%	181
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1985	4,731	64.50%	3,051	1,994	64.50%	1,286
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1987	1,948	64.50%	1,257	748	64.50%	483
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	1988	681	64.50%	439	249	64.50%	160
27401 - Rights of Way	Feeder Line AM-7 - Gas Feeder Lines - KY	2007	10,163	64.50%	6,555	278	64.50%	180
27401 - Rights of Way	Feeder Line UL-6 - Gas Feeder Lines	1967	10,532	64.50%	6,793	7,724	64.50%	4,982
27401 - Rights of Way	Feeder Line UL-6 - Gas Feeder Lines	1992	172,833	64.50%	111,478	50,206	64.50%	32,383
			<u>465,864</u>		<u>300,480</u>	<u>211,549</u>		<u>136,446</u>
27500 - Structures & Improvements -	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquafer - Measuring & Regulating Stations	1971	40,334	26.00%	10,487	40,969	26.00%	10,652
27500 - Structures & Improvements -	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquafer - Measuring & Regulating Stations	1974	3,422	26.00%	890	3,349	26.00%	871
27500 - Structures & Improvements -	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquafer - Measuring & Regulating Stations	1980	22,083	26.00%	5,742	19,226	26.00%	4,999
27500 - Structures & Improvements -	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquafer - Measuring & Regulating Stations	1981	854	26.00%	222	724	26.00%	188
27500 - Structures & Improvements -	Three Mile Road - Measuring & Regulating Stations	1972	209	64.50%	135	210	64.50%	136
27500 - Structures & Improvements -	Three Mile Road - Measuring & Regulating Stations	1973	26,903	64.50%	17,352	26,693	64.50%	17,217
			<u>93,805</u>		<u>34,828</u>	<u>91,172</u>		<u>34,063</u>
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1941	495	64.50%	319	563	64.50%	363
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1948	682	64.50%	440	745	64.50%	481
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1953	17,425	64.50%	11,239	18,266	64.50%	11,782
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1954	5,329	64.50%	3,437	5,534	64.50%	3,569
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1957	6,414	64.50%	4,137	6,454	64.50%	4,163
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1960	3,829	64.50%	2,469	3,715	64.50%	2,396
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1961	18,991	64.50%	12,249	18,185	64.50%	11,729
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1966	12,748	64.50%	8,223	11,314	64.50%	7,297
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1967	25,743	64.50%	16,604	22,455	64.50%	14,483
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1968	172,762	64.50%	111,432	147,997	64.50%	95,458
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1969	32,558	64.50%	21,000	27,370	64.50%	17,654
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1973	18,288	64.50%	11,795	14,137	64.50%	9,118
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1974	325,675	64.50%	210,060	245,963	64.50%	158,646
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1975	7,973	64.50%	5,143	5,877	64.50%	3,791
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1978	47,242	64.50%	30,471	32,169	64.50%	20,749
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1983	6,360	64.50%	4,102	3,700	64.50%	2,386
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1985	61,378	64.50%	39,589	33,169	64.50%	21,394
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1993	22,544	64.50%	14,541	8,303	64.50%	5,355
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	1994	349,902	64.50%	225,687	121,151	64.50%	78,142
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-0 - Gas Feeder Lines	2003	1,341	64.50%	865	196	64.50%	126
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1910	281	64.50%	181	351	64.50%	227
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1917	575	64.50%	371	708	64.50%	456
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1924	629	64.50%	405	760	64.50%	490
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1931	545	64.50%	352	646	64.50%	416
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1933	483	64.50%	311	568	64.50%	367

<u>Utility Account</u>	<u>Description</u>	<u>Vintage</u>	<u>Original Cost</u>	<u>Alloc %</u>	<u>Alloc. Cost</u>	<u>Reserve</u>	<u>Alloc %</u>	<u>Alloc. Reserve</u>
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1949	2,600	64.50%	1,677	2,818	64.50%	1,818
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1952	2,217	64.50%	1,430	2,346	64.50%	1,513
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1953	64,236	64.50%	41,432	67,336	64.50%	43,432
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1954	5,236	64.50%	3,377	5,437	64.50%	3,507
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1955	56,910	64.50%	36,707	58,506	64.50%	37,736
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1959	40,401	64.50%	26,058	39,703	64.50%	25,608
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1960	3,248	64.50%	2,095	3,151	64.50%	2,033
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1966	13,913	64.50%	8,974	12,348	64.50%	7,964
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1968	320,089	64.50%	206,458	274,204	64.50%	176,862
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1970	5,893	64.50%	3,801	4,857	64.50%	3,133
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1971	123,771	64.50%	79,832	99,952	64.50%	64,469
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1975	18,357	64.50%	11,840	13,532	64.50%	8,728
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1977	109,896	64.50%	70,883	76,924	64.50%	49,616
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1979	4,916	64.50%	3,171	3,253	64.50%	2,098
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1982	14,420	64.50%	9,301	8,682	64.50%	5,600
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1986	315,094	64.50%	203,236	163,669	64.50%	105,567
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1989	116,413	64.50%	75,087	53,024	64.50%	34,201
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1991	884,797	64.50%	570,694	364,639	64.50%	235,192
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1992	17,840	64.50%	11,507	6,962	64.50%	4,491
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	1996	16,005	64.50%	10,323	4,833	64.50%	3,117
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	2005	21,828	64.50%	14,079	2,226	64.50%	1,436
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	2006	31,533	64.50%	20,339	2,522	64.50%	1,627
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - KY	2008	120,410	64.50%	77,665	4,367	64.50%	2,817
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-1 - Gas Feeder Lines - River Crossing	1948	58,105	100.00%	58,105	63,449	100.00%	63,449
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1924	1,398	64.50%	902	1,690	64.50%	1,090
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1953	99,629	64.50%	64,261	104,437	64.50%	67,362
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1957	96,758	64.50%	62,409	97,359	64.50%	62,797
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1958	50,019	64.50%	32,262	49,752	64.50%	32,090
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1959	24,467	64.50%	15,781	24,045	64.50%	15,509
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1962	378	64.50%	244	357	64.50%	230
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1963	16,583	64.50%	10,696	15,435	64.50%	9,956
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1968	33,109	64.50%	21,355	28,362	64.50%	18,294
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1970	184,604	64.50%	119,070	152,167	64.50%	98,148
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1971	126,694	64.50%	81,717	102,312	64.50%	65,991
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1972	274,363	64.50%	176,964	216,874	64.50%	139,884
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1973	7,125	64.50%	4,595	5,507	64.50%	3,552
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1974	161,550	64.50%	104,200	122,009	64.50%	78,696
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1975	6,006	64.50%	3,874	4,427	64.50%	2,856
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1976	6,213	64.50%	4,007	4,465	64.50%	2,880
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1978	206,553	64.50%	133,227	140,649	64.50%	90,718
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1979	151,418	64.50%	97,665	100,180	64.50%	64,616
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1980	43,559	64.50%	28,095	27,966	64.50%	18,038
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1989	7,685	64.50%	4,957	3,500	64.50%	2,258
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1991	42,197	64.50%	27,217	17,390	64.50%	11,217
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines	1994	37,000	64.50%	23,865	12,811	64.50%	8,263
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-2 - Gas Feeder Lines - River Crossing	1974	561,888	100.00%	561,888	424,362	100.00%	424,362
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1955	980,207	64.50%	632,234	1,007,702	64.50%	649,968
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1959	39,020	64.50%	25,168	38,346	64.50%	24,733
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1961	10,653	64.50%	6,871	10,201	64.50%	6,580
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1967	26,493	64.50%	17,088	23,109	64.50%	14,905
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1969	174,847	64.50%	112,776	146,986	64.50%	94,806
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1971	611,685	64.50%	394,537	493,970	64.50%	318,610
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1972	315,795	64.50%	203,688	249,625	64.50%	161,008
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1974	405	64.50%	261	306	64.50%	197
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1975	23,254	64.50%	14,999	17,141	64.50%	11,056
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1977	192,331	64.50%	124,053	134,625	64.50%	86,833
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1982	153,912	64.50%	99,273	92,665	64.50%	59,769
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1984	80,065	64.50%	51,642	44,930	64.50%	28,980

Utility Account	Description	Vintage	Original Cost	Alloc %	Alloc. Cost	Reserve	Alloc %	Alloc. Reserve
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1987	259,196	64.50%	167,182	129,152	64.50%	83,303
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1988	213,211	64.50%	137,521	101,693	64.50%	65,592
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1992	60,915	64.50%	39,290	23,772	64.50%	15,333
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1994	22,321	64.50%	14,397	7,728	64.50%	4,985
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1999	362,236	64.50%	233,643	85,194	64.50%	54,950
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	2001	8,921	64.50%	5,754	1,701	64.50%	1,097
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	2006	41,807	64.50%	26,965	3,344	64.50%	2,157
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	2007	920,430	64.50%	593,677	53,452	64.50%	34,476
27605 - Gas Mains - Feeder Lines/St	Feeder Line AM-7 - Gas Feeder Lines - KY	1955	231,295	100.00%	231,295	237,783	100.00%	237,783
27605 - Gas Mains - Feeder Lines/St	Feeder Line UL-6 - Gas Feeder Lines	1967	47,774	64.50%	30,814	41,671	64.50%	26,878
27605 - Gas Mains - Feeder Lines/St	Feeder Line UL-6 - Gas Feeder Lines	1970	4,913	64.50%	3,169	4,050	64.50%	2,612
27605 - Gas Mains - Feeder Lines/St	Feeder Line UL-6 - Gas Feeder Lines	1978	17,129	64.50%	11,048	11,663	64.50%	7,523
27605 - Gas Mains - Feeder Lines/St	Feeder Line UL-6 - Gas Feeder Lines	1992	616,698	64.50%	397,770	240,669	64.50%	155,231
27605 - Gas Mains - Feeder Lines/St	Feeder Line UL-6 - Gas Feeder Lines	2004	12,801	64.50%	8,256	1,588	64.50%	1,024
			<u>11,075,834</u>		<u>7,446,115</u>	<u>6,928,156</u>		<u>4,726,248</u>
27800 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1972	22,543	64.50%	14,540	22,511	64.50%	14,520
27800 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1982	16,565	64.50%	10,685	14,792	64.50%	9,541
27800 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1983	6,387	64.50%	4,120	5,591	64.50%	3,606
27800 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1984	30,122	64.50%	19,429	25,783	64.50%	16,630
27800 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1988	15,709	64.50%	10,132	11,950	64.50%	7,708
27800 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1991	9,033	64.50%	5,826	6,051	64.50%	3,903
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1959	15,038	64.50%	9,699	15,647	64.50%	10,092
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1966	574	64.50%	370	588	64.50%	379
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1973	4,736	64.50%	3,055	4,700	64.50%	3,031
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1974	2,446	64.50%	1,578	2,411	64.50%	1,555
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1982	15,274	64.50%	9,852	13,639	64.50%	8,797
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1984	45,885	64.50%	29,596	39,276	64.50%	25,333
27800 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1986	11,857	64.50%	7,648	9,628	64.50%	6,210
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1961	9,482	65.00%	6,163	9,833	65.00%	6,392
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1963	2,407	65.00%	1,565	2,486	65.00%	1,616
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1968	2,805	65.00%	1,823	2,855	65.00%	1,856
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1969	252	65.00%	164	256	65.00%	166
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1970	4,696	65.00%	3,053	4,740	65.00%	3,081
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1971	122,834	65.00%	79,842	123,351	65.00%	80,178
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1972	9,606	65.00%	6,244	9,592	65.00%	6,235
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1973	15,243	65.00%	9,908	15,126	65.00%	9,832
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1974	3,963	65.00%	2,576	3,905	65.00%	2,538
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1979	4,798	65.00%	3,119	4,494	65.00%	2,921
27800 - System Meas & Reg Station E	Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations	1986	7,944	65.00%	5,164	6,451	65.00%	4,193
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1968	2,346	64.50%	1,513	2,388	64.50%	1,540
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1972	54,308	64.50%	35,028	54,232	64.50%	34,980
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1978	14,848	64.50%	9,577	14,085	64.50%	9,085
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1979	287	64.50%	185	269	64.50%	174
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1986	85,507	64.50%	55,152	69,432	64.50%	44,784
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1987	7,797	64.50%	5,029	6,138	64.50%	3,959
27800 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1999	9,995	64.50%	6,447	3,648	64.50%	2,353



<u>Utility Account</u>	<u>Description</u>	<u>Vintage</u>	<u>Original Cost</u>	<u>Alloc %</u>	<u>Alloc. Cost</u>	<u>Reserve</u>	<u>Alloc %</u>	<u>Alloc. Reserve</u>
			<u>555,286</u>		<u>359,082</u>	<u>505,850</u>		<u>327,188</u>
27801 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	1986	54,371	64.50%	35,070	57,090	64.50%	36,823
27801 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	2002	2,043	64.50%	1,318	926	64.50%	598
27801 - System Meas & Reg Station E	Alexandria - Measuring & Regulating Stations	2006	18,111	64.50%	11,682	3,529	64.50%	2,276
27801 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	1986	58,109	64.50%	37,480	61,015	64.50%	39,354
27801 - System Meas & Reg Station E	Cold Springs - Measuring & Regulating Stations	2006	26,657	64.50%	17,193	5,194	64.50%	3,350
27801 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1986	22,949	64.50%	14,802	24,096	64.50%	15,542
27801 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	1994	10,902	64.50%	7,032	10,156	64.50%	6,551
27801 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	2003	15,547	64.50%	10,028	6,120	64.50%	3,947
27801 - System Meas & Reg Station E	Three Mile Road - Measuring & Regulating Stations	2006	20,821	64.50%	13,429	4,057	64.50%	2,617
			<u>229,509</u>		<u>148,034</u>	<u>172,184</u>		<u>111,058</u>
			<u>12,428,528</u>		<u>8,294,449</u>	<u>7,908,911</u>		<u>5,335,003</u>
29100 - Office Furniture and Equipm	Erlanger Gas Plant - Propane Gas Storage	1994	2,291	65.00%	1,489	1,817	65.00%	1,181
29100 - Office Furniture and Equipm	Erlanger Gas Plant - Propane Gas Storage	2000	13,861	65.00%	9,010	6,645	65.00%	4,319
			<u>16,153</u>		<u>10,499</u>	<u>8,462</u>		<u>5,500</u>
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1985	4,985	65.00%	3,241	4,734	65.00%	3,077
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1986	2,807	65.00%	1,825	2,553	65.00%	1,659
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1988	3,302	65.00%	2,146	2,737	65.00%	1,779
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1991	656	65.00%	426	465	65.00%	302
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1992	10,518	65.00%	6,837	7,034	65.00%	4,572
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1996	1,060	65.00%	689	539	65.00%	351
29400 - Tools, Shop & Garage Equip	Erlanger Gas Plant - Propane Gas Storage	1997	32,004	65.00%	20,803	15,010	65.00%	9,757
			<u>55,332</u>		<u>35,967</u>	<u>33,072</u>		<u>21,497</u>
29800 - Miscellaneous Equipment	Feeder Line AM-1 - Gas Feeder Lines - River Crossing	2003	41,970	100.00%	41,970	11,549	100.00%	11,549
29800 - Miscellaneous Equipment	Feeder Line AM-2 - Gas Feeder Lines - River Crossing	2003	41,786	100.00%	41,786	11,498	100.00%	11,498
29800 - Miscellaneous Equipment	Feeder Line AM-7 - Gas Feeder Lines - River Crossing	2003	41,805	100.00%	41,805	11,503	100.00%	11,503
			<u>125,561</u>		<u>125,561</u>	<u>34,550</u>		<u>34,550</u>
			<u>197,045</u>		<u>172,027</u>	<u>76,084</u>		<u>61,547</u>
					<u>12,367,626</u>			<u>7,575,954</u>

Erlanger - Gas Supply to CG&E Distribution - Telemetering - Eagle Creek Aquifer - Measuring & Regulating Stations Account 27500 allocated at 40% of 65%

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS

WPB-3.1a  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

Account Number	Title	Original Cost Other than KY Customers 3/09	Accum Reserve 3/09	Additions 4/09-9/09	Original Cost 9/09	Rate	Apr - Sep 09 Expense	Accum Reserve 9/09	Additions through 01/11	Original Cost 01/11	Rate	Oct 09 - Jan 11 Expense	Accum Reserve 01/11	Thirteen Month Average
Production-Manufactured Gas														
20400	Land and Land Rights	76,512	-	-	76,512	0.00%	-	-	-	76,512	0.00%	-	-	15,885
20401	Rights of Way	15,885	15,885	-	15,885	0.00%	-	15,885	-	15,885	0.00%	-	15,885	910,634
20500	Structures & Improvements	1,018,791	905,200	-	1,018,791	0.40%	2,038	907,238	-	1,018,791	0.40%	5,434	912,672	1,349,245
21100	Liquefied Petroleum Gas Equipment	2,789,961	1,258,319	(3,916)	2,786,045	2.45%	34,153	1,292,472	(10,617)	2,775,428	2.45%	90,837	1,383,309	-
Total		3,901,149	2,179,404	(3,916)	3,897,233		36,191	2,215,595	(10,617)	3,886,616		96,271	2,311,866	2,275,764
Distribution														
27400	Land	5,910	-	-	5,910	0.00%	-	-	-	5,910	0.00%	-	-	-
27401	Rights of Way	300,483	136,446	-	300,483	1.39%	2,088	138,534	-	300,483	1.39%	5,569	144,103	142,015
27500	Structures & Improvements	34,827	34,063	-	34,827	1.12%	195	34,258	-	34,827	1.12%	520	34,778	34,583
27605	Mains-Steel Feeder Lines	7,446,120	4,726,248	-	7,446,120	2.04%	75,950	4,802,198	-	7,446,120	2.04%	202,534	5,004,732	4,928,782
27800	System M & R Station Equip. - General	359,080	327,188	-	359,080	2.08%	3,734	330,922	-	359,080	2.08%	9,958	340,880	337,146
27801	System M & R Station Equip.	148,034	111,058	-	148,034	1.39%	1,029	112,087	-	148,034	1.39%	2,744	114,831	113,802
Total		8,294,454	5,335,003	-	8,294,454		82,996	5,417,999	-	8,294,454		221,325	5,639,324	5,556,328
General														
29100	Office Furniture & Equipment #936	10,499	5,500	-	10,499	5.48%	288	5,788	-	10,499	5.48%	767	6,555	6,267
29400	Tools, Shop & Garage Equipment #936	35,966	21,497	-	35,966	4.01%	721	22,218	-	35,966	4.01%	1,923	24,141	23,420
29800	Miscellaneous Equipment	125,561	34,550	-	125,561	0.00%	-	34,550	-	125,561	0.00%	-	34,550	34,550
Total		172,026	61,547	-	172,026		1,009	62,556	-	172,026		2,690	65,246	64,237
Grand Total		12,367,629	7,575,954	(3,916)	12,363,713		120,196	7,696,150	(10,617)	12,353,096		320,286	8,016,436	7,896,329

Assumes additions are spread evenly over months.

↑  
To SCH. B-3.1

↑  
To SCH. B-3.1

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
ACCUMULATED RESERVE  
13 MONTH AVERAGE

WPB-3.1b  
WITNESS RESPONSIBLE:  
B. R. MELENDEZ

	Gas Production			Gas Distribution			Gas General			Common		Total
	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Allocation at 25.74%	Adjusted & Allocated
Jan-10	3,435,111	2,239,662	1,195,449	98,841,068	5,473,328	93,367,740	1,604,499	63,230	1,541,269	19,778,345	5,090,946	101,195,404
Feb-10	3,443,301	2,245,679	1,197,622	99,294,525	5,487,161	93,807,364	1,613,717	63,398	1,550,319	20,074,603	5,167,203	101,722,508
Mar-10	3,451,490	2,251,696	1,199,794	99,747,122	5,500,994	94,246,128	1,622,935	63,566	1,559,369	20,363,390	5,241,537	102,246,828
Apr-10	3,459,677	2,257,713	1,201,964	100,189,573	5,514,827	94,674,746	1,632,152	63,734	1,568,418	20,652,044	5,315,836	102,760,964
May-10	3,467,863	2,263,730	1,204,133	100,631,954	5,528,660	95,103,294	1,641,369	63,902	1,577,467	20,927,549	5,386,751	103,271,645
Jun-10	3,476,046	2,269,747	1,206,299	101,069,221	5,542,493	95,526,728	1,650,586	64,070	1,586,516	21,202,714	5,457,579	103,777,122
Jul-10	3,484,229	2,275,764	1,208,465	101,518,237	5,556,326	95,961,911	1,659,802	64,238	1,595,564	21,477,905	5,528,413	104,294,353
Aug-10	3,492,409	2,281,781	1,210,628	101,970,147	5,570,159	96,399,988	1,669,018	64,406	1,604,612	21,753,158	5,599,263	104,814,491
Sep-10	3,500,588	2,287,798	1,212,790	102,445,199	5,583,992	96,861,207	1,678,234	64,574	1,613,660	22,028,531	5,670,144	105,357,801
Oct-10	3,508,766	2,293,815	1,214,951	102,929,020	5,597,825	97,331,195	1,687,449	64,742	1,622,707	22,299,213	5,739,817	105,908,670
Nov-10	3,516,942	2,299,832	1,217,110	103,420,323	5,611,658	97,808,665	1,696,643	64,910	1,631,733	22,568,735	5,809,192	106,466,700
Dec-10	3,525,116	2,305,849	1,219,267	103,917,459	5,625,491	98,291,968	1,703,192	65,078	1,638,114	22,836,260	5,878,053	107,027,402
Jan-11	3,533,270	2,311,866	1,221,404	104,429,693	5,639,324	98,790,369	1,709,739	65,246	1,644,493	23,101,601	5,946,352	107,602,618
<b>Total</b>	<b>45,294,808</b>	<b>29,584,932</b>	<b>15,709,876</b>	<b>1,320,403,541</b>	<b>72,232,238</b>	<b>1,248,171,303</b>	<b>21,569,335</b>	<b>835,094</b>	<b>20,734,241</b>	<b>279,064,048</b>	<b>71,831,086</b>	<b>1,356,446,506</b>
<b>13 Month Average</b>	<b>3,484,216</b>	<b>2,275,764</b>	<b>1,208,452</b>	<b>101,569,503</b>	<b>5,556,327</b>	<b>96,013,176</b>	<b>1,659,180</b>	<b>64,238</b>	<b>1,594,942</b>	<b>21,466,464</b>	<b>5,525,468</b>	<b>104,342,038</b>

↑  
To SCH. B-3.1

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 CASH WORKING CAPITAL

WPB-5.1a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	DESCRIPTION	WORK PAPER REFERENCE	JURISDICTIONAL	
			BASE PERIOD	FORECASTED PERIOD
1	<u>Gas Cash Working Capital</u>			
2	Total Jurisdictional O & M Expense	Sch C-2	101,961,952	97,908,955
3				
4	Less: Purchased Gas Cost	Sch C-2	<u>81,058,949</u>	<u>78,939,367</u>
5				
6	Net Operation & Maintenance Expense		<u>20,903,003</u>	<u>18,969,588</u>
7				
8	Cash Working Capital			
9				
10	1/8 of Net Operation & Maintenance Expense	To Sch B-5 1 <---	<u>2,612,875</u>	<u>2,371,199</u>
11				
12				
13	<u>Electric Cash Working Capital</u>			
14	Total Jurisdictional O & M Expense	Company Records	105,690,022	118,356,881
15				
16	Less: Fuel and Purchased Power Expense	Company Records	<u>0</u>	<u>0</u>
17				
18	Net Operation & Maintenance Expense		<u>105,690,022</u>	<u>118,356,881</u>
19				
20	Cash Working Capital			
21				
22	1/8 of Net Operation & Maintenance Expense		<u>13,211,253</u>	<u>14,794,610</u>
			↑	↑
			To WPA-1b	To WPA-1d

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 THIRTEEN MONTH AVERAGE BALANCE GAS ENRICHER LIQUIDS  
 FOR THE BASE PERIOD AND THE FORECAST PERIOD

WPB-5.1b  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT	
1	<u>Base Period</u>				
2	October 2008	1,280,702	35.00%	448,246	
3	November	1,280,702	35.00%	448,246	
4	December	1,240,052	35.00%	434,018	
5	January 2009	1,086,217	35.00%	380,176	
6	February	1,067,216	35.00%	373,526	
7	March	1,016,582	35.00%	355,804	
8	April	1,016,582	35.00%	355,804	
9	May	1,016,582	35.00%	355,804	
10	June	1,016,582	35.00%	355,804	
11	July	1,016,582	35.00%	355,804	
12	August	1,016,582	35.00%	355,804	
13	September	1,016,582	35.00%	355,804	--> To Sch. WPA-1b
14					
15	<u>Forecasted Period</u>				
16	January 2010	1,016,582	35.00%	355,804	
17	February	1,016,582	35.00%	355,804	
18	March	1,016,582	35.00%	355,804	
19	April	1,016,582	35.00%	355,804	
20	May	1,016,582	35.00%	355,804	
21	June	1,016,582	35.00%	355,804	
22	July	1,016,582	35.00%	355,804	
23	August	1,016,582	35.00%	355,804	
24	September	1,016,582	35.00%	355,804	
25	October	1,016,582	35.00%	355,804	
26	November	1,016,582	35.00%	355,804	
27	December	1,016,582	35.00%	355,804	
28	January 2011	1,016,582	35.00%	355,804	
29	Total	<u>13,215,566</u>		<u>4,625,452</u>	
30					
31	13 Month Average - Forecast Period	<u>1,016,582</u>		<u>355,804</u>	--> To Sch. WPA-1b

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

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DETAIL OF MATERIALS AND SUPPLIES  
 THIRTEEN MONTHS ENDED JANUARY 31, 2011

WPB-5.1c  
 WITNESS: RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KY		ALLOCATED TO GAS DEPT		ALLOCATED TO JURISDICTION		
		INVENTORY (A)	%	AMOUNT	ALLOC CODE	%	AMOUNT	
		\$		\$			\$	
1	<u>Base Period - Ending Balance</u>							
2	154100	M&S Inventory - Gas	183,652	100.00%	183,652	DALL	100.000	183,652
3	154100	M&S Inventory - Electric	10,087,055	0.00%	0	DALL	100.000	0
4	154102	Common M&S - Gas	7,401	100.00%	7,401	DALL	100.000	7,401
5	154102	Common M&S - Electric	276,395	0.00%	0	DALL	100.000	0
6	154110	M&S Supply Inv. Joint Owner - Gas	0	100.00%	0	DALL	100.000	0
7	154110	M&S Supply Inv. Joint Owner - Elec	(2,391,772)	0.00%	0	DALL	100.000	0
8	154140	Misc Inventory - Gas	0	100.00%	0	DALL	100.000	0
9	154140	Misc Inventory - Elec	135	0.00%	0	DALL	100.000	0
10	154200	Limestone Inventory - Gas	0	100.00%	0	DALL	100.000	0
11	154200	Limestone Inventory - Electric	995,597	0.00%	0	DALL	100.000	0
12	154410	Working Stock - Gas	26,705	100.00%	26,705	DALL	100.000	26,705
13	154410	Working Stock - Electric	(24,390)	0.00%	0	DALL	100.000	0
14	154900	Reserve for Loss - Gas	0	100.00%	0	DALL	100.000	0
15	154900	Reserve for Loss - Electric	4,627	0.00%	0	DALL	100.000	0
16			9,165,405		217,758			217,758
17	163110	Stores Expense - Gas	(313,452)	100.00%	(313,452)	DALL	100.000	(313,452)
18	163110	Stores Expense - Electric	1,801,942	0.00%	0	DALL	100.000	0
19	Total		10,653,895		(95,694)			(95,694)
20								
21	<u>Forecasted Period - 13 Month Average Balance</u>							
22								
23	154100	M&S Inventory - Gas	183,652	100.00%	183,652	DALL	100.000	183,652
24	154100	M&S Inventory - Electric	10,087,055	0.00%	0	DALL	100.000	0
25	154102	Common M&S - Gas	7,401	100.00%	7,401	DALL	100.000	7,401
26	154102	Common M&S - Electric	276,395	0.00%	0	DALL	100.000	0
27	154110	M&S Supply Inv. Joint Owner - Gas	0	100.00%	0	DALL	100.000	0
28	154110	M&S Supply Inv. Joint Owner - Elec	(2,391,772)	0.00%	0	DALL	100.000	0
29	154140	Misc Inventory - Gas	0	100.00%	0	DALL	100.000	0
30	154140	Misc Inventory - Elec	135	0.00%	0	DALL	100.000	0
31	154200	Limestone Inventory - Gas	0	100.00%	0	DALL	100.000	0
32	154200	Limestone Inventory - Electric	995,597	0.00%	0	DALL	100.000	0
33	154410	Working Stock - Gas	26,705	100.00%	26,705	DALL	100.000	26,705
34	154410	Working Stock - Electric	(24,390)	0.00%	0	DALL	100.000	0
35	154900	Reserve for Loss - Gas	0	100.00%	0	DALL	100.000	0
36	154900	Reserve for Loss - Electric	4,627	0.00%	0	DALL	100.000	0
37			9,165,405		217,758			217,758
38	163110	Stores Expense - Gas	(313,452)	100.00%	(313,452)	DALL	100.000	(313,452)
39	163110	Stores Expense - Electric	1,801,942	0.00%	0	DALL	100.000	0
40	Total		10,653,895		(95,694)			(95,694)
41								
42								
43	<u>Forecasted Period - Ending Balance</u>							
44								
45	154100	M&S Inventory - Gas	183,652	100.00%	183,652	DALL	100.000	183,652
46	154100	M&S Inventory - Electric	10,087,055	0.00%	0	DALL	100.000	0
47	154102	Common M&S - Gas	7,401	100.00%	7,401	DALL	100.000	7,401
48	154102	Common M&S - Electric	276,395	0.00%	0	DALL	100.000	0
49	154110	M&S Supply Inv. Joint Owner - Gas	0	100.00%	0	DALL	100.000	0
50	154110	M&S Supply Inv. Joint Owner - Elec	(2,391,772)	0.00%	0	DALL	100.000	0
51	154140	Misc Inventory - Gas	0	100.00%	0	DALL	100.000	0
52	154140	Misc Inventory - Elec	135	0.00%	0	DALL	100.000	0
53	154200	Limestone Inventory - Gas	0	100.00%	0	DALL	100.000	0
54	154200	Limestone Inventory - Electric	995,597	0.00%	0	DALL	100.000	0
55	154410	Working Stock - Gas	26,705	100.00%	26,705	DALL	100.000	26,705
56	154410	Working Stock - Electric	(24,390)	0.00%	0	DALL	100.000	0
57	154900	Reserve for Loss - Gas	0	100.00%	0	DALL	100.000	0
58	154900	Reserve for Loss - Electric	4,627	0.00%	0	DALL	100.000	0
59			9,165,405		217,758			217,758
60	163110	Stores Expense - Gas	(313,452)	100.00%	(313,452)	DALL	100.000	(313,452)
61	163110	Stores Expense - Electric	1,801,942	0.00%	0	DALL	100.000	0
62	Total		10,653,895		(95,694)			(95,694)

Source:  
 (A) WPB-5.1d

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DETAIL OF THIRTEEN MONTH AVERAGE OF MATERIAL & SUPPLIES  
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1d  
 PAGE 1 OF 2  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154102 - Gas \$	ACCOUNT 154102 - Elec \$	ACCOUNT 154110 - Gas \$	ACCOUNT 154110 - Elec \$	ACCOUNT 154140 - Gas \$	ACCOUNT 154140 - Elec \$
1	<u>Base Period</u>								
2	October 2008	296,168	7,809,879	7,401	285,597	0	(1,322)	0	135
3	November	309,167	7,721,536	7,401	285,592	0	32,337	0	135
4	December	309,700	7,646,327	7,401	277,165	0	83,702	0	135
5	January 2009	228,356	7,713,281	7,401	265,294	0	47,843	0	135
6	February	209,278	10,197,085	7,401	280,598	0	(2,403,910)	0	135
7	March	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
8	April	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
9	May	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
10	June	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
11	July	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
12	August	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
13	September	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
14									
15	<u>Forecasted Period</u>								
16	January 2010	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
17	February	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
18	March	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
19	April	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
20	May	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
21	June	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
22	July	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
23	August	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
24	September	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
25	October	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
26	November	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
27	December	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
28	January 2011	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
29	Total	2,387,476	131,131,715	96,213	3,593,135	0	(31,093,036)	0	1,755
30									
31	Thirteen Month Average Balance	183,652	10,087,055	7,401	276,395	0	(2,391,772)	0	135
		↓	↓	↓	↓	↓	↓	↓	↓
		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

Note: Source is Company general ledger.

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DETAIL OF THIRTEEN MONTH AVERAGE OF MATERIAL & SUPPLIES  
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1d  
 PAGE 2 OF 2  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	MONTH	ACCOUNT 154200 - Gas \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154410 - Gas \$	ACCOUNT 154410 - Elec \$	ACCOUNT 154900 - Gas \$	ACCOUNT 154900 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	<u>Base Period</u>								
2	October 2008	0	912,182	24,282	(24,390)	0	4,627	(265,026)	1,026,927
3	November	0	885,164	24,282	(24,390)	0	4,627	(272,918)	1,362,659
4	December	0	784,924	24,282	(24,390)	0	4,627	(285,530)	1,445,628
5	January 2009	0	848,789	24,282	(24,390)	0	4,627	(290,111)	1,594,304
6	February	0	920,247	24,282	(24,390)	0	4,627	(290,394)	1,743,533
7	March	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
8	April	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
9	May	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
10	June	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
11	July	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
12	August	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
13	September	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
14									
15	<u>Forecasted Period</u>								
16	January 2010	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
17	February	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
18	March	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
19	April	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
20	May	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
21	June	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
22	July	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
23	August	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
24	September	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
25	October	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
26	November	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
27	December	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
28	January 2011	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
29	Total	0	12,942,761	347,165	(317,070)	0	60,151	(4,074,876)	23,425,246
30									
31	Thirteen Month Average Balance	0	995,597	26,705	(24,390)	0	4,627	(313,452)	1,801,942
		↓	↓	↓	↓	↓	↓	↓	↓
		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

Note: Source is Company general ledger.



DUKE ENERGY KENTUCKY, INC  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 PREPAYMENTS  
 BASE PERIOD AND FORECASTED PERIOD

WPB-5 1e  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC TO GAS DEPT %	AMOUNT	JURIS ALLOCATION CODE	%	JURISDIC AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	Teppco Service Contract	792,865	0.00%	0	DALL	100.000	0
3	Inter-Co Prepaid Insurance	256,501	0.00%	0	DALL	100.000	0
4	East Bend Property Insurance	32,474	0.00%	0	DALL	100.000	0
5	KPSC Maintenance Tax - Gas	654,459	28.67% (2)	187,633	DNON	0.000	0
6	KPSC Maintenance Tax - Electric	654,459	71.33% (2)	466,826	DNON	0.000	0
7	Collateral Asset	<u>594,861</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
8	Total	<u>2,985,619</u>		<u>654,459</u>			<u>0</u>
9							
10	<u>Forecasted Period - 13 Month Average Balance</u>						
11	Teppco Service Contract	769,835	0.00%	0	DALL	100.000	0
12	Inter-Co Prepaid Insurance	261,996	0.00%	0	DALL	100.000	0
13	East Bend Property Insurance	30,536	0.00%	0	DALL	100.000	0
14	KPSC Maintenance Tax - Gas	422,881	28.67% (2)	121,240	DNON	0.000	0
15	KPSC Maintenance Tax - Electric	422,881	71.33% (2)	301,641	DNON	0.000	0
16	Collateral Asset	<u>594,861</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
17	Total	<u>2,502,991</u>		<u>422,881</u>			<u>0</u>
18							
19	<u>Forecasted Period - Ending Balance</u>						
20	Teppco Service Contract	756,017	0.00%	0	DALL	100.000	0
21	Inter-Co Prepaid Insurance	359,438	0.00%	0	DALL	100.000	0
22	East Bend Property Insurance	41,702	0.00%	0	DALL	100.000	0
23	KPSC Maintenance Tax - Gas	392,676	28.67% (2)	112,580	DNON	0.000	0
24	KPSC Maintenance Tax - Electric	392,676	71.33% (2)	280,096	DNON	0.000	0
25	Collateral Asset	<u>594,861</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
26	Total	<u>2,537,370</u>		<u>392,676</u>			<u>0</u>

(1) WPB-5 1h.

(2) Excluded following Commission precedent. Allocation based on 2008 intrastate gross earnings.

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
DEVELOPMENT OF FACTORS TO ALLOCATE  
PREPAYMENTS AND MATERIALS AND SUPPLIES

WPB-5.1f  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION /</u> <u>COMMON ALLOCATION</u>		
1	<u>Retail Customers at September 30, 2009</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
2	Gas	95,539	41.63%
3	Electric	133,980	58.37%
4	Total	<u>229,519</u>	<u>100.00%</u>
5			
6	<u>Retail Customers at January 31, 2011</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
7	Gas	97,631	41.62%
8	Electric	136,956	58.38%
9	Total	<u>234,587</u>	<u>100.00%</u>

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 NATURAL GAS STORAGE BALANCE  
 BASE PERIOD AND FORECAST PERIOD

WPB-5.1g  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u>
		\$
1	<u>Base Period</u>	
2	October 2008	13,206,988
3	November	12,389,900
4	December	9,751,067
5	January 2009	6,757,148
6	February	4,748,954
7	March	2,308,330
8	April	2,308,330
9	May	2,308,330
10	June	2,308,330
11	July	2,308,330
12	August	2,308,330
13	September	2,308,330
14		
15	<u>Forecasted Period</u>	
16	January 2010	2,308,330
17	February	2,308,330
18	March	2,308,330
19	April	2,308,330
20	May	2,308,330
21	June	2,308,330
22	July	2,308,330
23	August	2,308,330
24	September	2,308,330
25	October	2,308,330
26	November	2,308,330
27	December	2,308,330
28	January 2011	2,308,330
29	Total	<u>30,008,291</u>
30		
31	Thirteen Month Average Balance	<u>2,308,330</u>

↓  
 To WPA-1d

(A) Company Records

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DETAIL OF THIRTEEN MONTH AVERAGE PREPAYMENTS  
 BASE PERIOD AND FORECAST PERIOD

WPB-5.1h  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	MONTH	Prepayments 165021 (A) \$	Prepaid Insurance 165075 (A) \$	Unexpired Insurance 165100 (A) \$	Public Utility Fees 165400 (A) \$	Collateral Asset 165520 (A) \$
1	<u>Base Period</u>					
2	October 2008	818,200	129,001	(24,232)	523,569	3,481,001
3	November	815,896	64,501	(12,116)	458,123	3,480,979
4	December	813,593	0	0	392,678	3,439,471
5	January 2009	811,289	940,501	119,066	327,231	2,404,076
6	February	808,986	855,001	108,242	261,784	616,075
7	March	806,683	769,501	97,418	196,337	594,861
8	April	804,380	684,001	86,594	130,890	594,861
9	May	802,077	598,501	75,770	65,443	594,861
10	June	799,774	513,001	64,946	0	594,861
11	July	797,471	427,501	54,122	785,352	594,861
12	August	795,168	342,001	43,298	719,905	594,861
13	September	792,865	256,501	32,474	654,459	594,861
14						
15	<u>Forecast Period</u>					
16	January 2010	783,653	171,001	21,650	392,675	594,861
17	February	781,350	85,501	10,826	327,229	594,861
18	March	779,047	0	0	261,783	594,861
19	April	776,744	(85,501)	(10,826)	196,337	594,861
20	May	774,441	359,438	41,702	130,891	594,861
21	June	772,138	359,438	41,702	65,446	594,861
22	July	769,835	359,438	41,702	785,352	594,861
23	August	767,532	359,438	41,702	719,906	594,861
24	September	765,229	359,438	41,702	654,460	594,861
25	October	762,926	359,438	41,702	589,014	594,861
26	November	760,623	359,438	41,702	523,568	594,861
27	December	758,320	359,438	41,702	458,122	594,861
28	January 2011	756,017	359,438	41,702	392,676	594,861
29	Total	10,007,855	3,405,943	396,968	5,497,459	7,733,193
30						
31	Thirteen Month Average Balance	769,835	261,996	30,536	422,881	594,861
		↓	↓	↓	↓	↓
		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, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DETAIL OF THIRTEEN MONTH AVERAGE FUEL  
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1i  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	MONTH	Coal Stocks		Diesel Fuel		Propane
		151130 (A)	151131 (A)	East Bend 151140 (A)	EB - DP&L 151140 (A)	Woodsdale 151700 (A)
		\$	\$	\$	\$	\$
1	<u>Base Period</u>					
2	October 2008	12,708,672	4,861,308	975,185	(302,307)	2,560,127
3	November	12,459,619	3,256,251	995,491	(308,602)	2,546,591
4	December	14,844,279	3,600,743	784,895	(243,317)	2,544,371
5	January 2009	14,174,326	1,966,693	826,549	(256,230)	2,544,107
6	February	14,211,907	4,752,817	817,472	(253,416)	2,448,629
7	March	14,219,542	6,569,044	793,239	(245,904)	2,448,611
8	April	14,219,542	6,569,044	793,239	(245,904)	2,448,611
9	May	14,219,542	6,569,044	793,239	(245,904)	2,448,611
10	June	14,219,542	6,569,044	793,239	(245,904)	2,448,611
11	July	14,219,542	6,569,044	793,239	(245,904)	2,448,611
12	August	14,219,542	6,569,044	793,239	(245,904)	2,448,611
13	September	14,219,542	6,569,044	793,239	(245,904)	2,448,611
14						
15	<u>Forecasted Period</u>					
16	January 2010	14,219,542	6,569,044	793,239	(245,904)	2,448,611
17	February	14,219,542	6,569,044	793,239	(245,904)	2,448,611
18	March	14,219,542	6,569,044	793,239	(245,904)	2,448,611
19	April	14,219,542	6,569,044	793,239	(245,904)	2,448,611
20	May	14,219,542	6,569,044	793,239	(245,904)	2,448,611
21	June	14,219,542	6,569,044	793,239	(245,904)	2,448,611
22	July	14,219,542	6,569,044	793,239	(245,904)	2,448,611
23	August	14,219,542	6,569,044	793,239	(245,904)	2,448,611
24	September	14,219,542	6,569,044	793,239	(245,904)	2,448,611
25	October	14,219,542	6,569,044	793,239	(245,904)	2,448,611
26	November	14,219,542	6,569,044	793,239	(245,904)	2,448,611
27	December	14,219,542	6,569,044	793,239	(245,904)	2,448,611
28	January 2011	14,219,542	6,569,044	793,239	(245,904)	2,448,611
29	Total	<u>184,854,046</u>	<u>85,397,572</u>	<u>10,312,107</u>	<u>(3,196,752)</u>	<u>31,831,943</u>
30						
31	Thirteen Month Average Balance	<u>14,219,542</u>	<u>6,569,044</u>	<u>793,239</u>	<u>(245,904)</u>	<u>2,448,611</u>
		↓	↓	↓	↓	↓
		To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 DETAIL OF THIRTEEN MONTH AVERAGE EMISSION ALLOWANCES  
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1j  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	MONTH	SO2 EA	SO2 EA	NOx	Total
		Current 158180 (A) \$	Non-Current 158190 (A) \$	158280 (A) \$	EA Inventory \$
1	<u>Base Period</u>				
2	October 2008	2,403,983	2,522,500	111,075	5,037,558
3	November	2,284,857	2,522,500	111,075	4,918,432
4	December	2,149,365	2,522,500	111,075	4,782,940
5	January 2009	4,498,925	0	111,075	4,610,000
6	February	4,336,659	0	111,075	4,447,734
7	March	4,141,453	0	111,131	4,252,584
8	April	4,141,453	0	111,131	4,252,584
9	May	4,141,453	0	111,131	4,252,584
10	June	4,141,453	0	111,131	4,252,584
11	July	4,141,453	0	111,131	4,252,584
12	August	4,141,453	0	111,131	4,252,584
13	September	4,141,453	0	111,131	4,252,584
14					
15	<u>Forecasted Period</u>				
16	January 2010	4,141,453	0	111,131	4,252,584
17	February	4,141,453	0	111,131	4,252,584
18	March	4,141,453	0	111,131	4,252,584
19	April	4,141,453	0	111,131	4,252,584
20	May	4,141,453	0	111,131	4,252,584
21	June	4,141,453	0	111,131	4,252,584
22	July	4,141,453	0	111,131	4,252,584
23	August	4,141,453	0	111,131	4,252,584
24	September	4,141,453	0	111,131	4,252,584
25	October	4,141,453	0	111,131	4,252,584
26	November	4,141,453	0	111,131	4,252,584
27	December	4,141,453	0	111,131	4,252,584
28	January 2011	4,141,453	0	111,131	4,252,584
29	Total	<u>53,838,889</u>	<u>0</u>	<u>1,444,703</u>	<u>55,283,592</u>
30					
31	Thirteen Month Average Balance	<u>4,141,453</u>	<u>0</u>	<u>111,131</u>	<u>4,252,584</u>

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 V  
 To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
DATA: "X" BASE PERIOD FORECASTED PERIOD  
END OF MONTH BALANCES

WPB-6a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	MARCH 2009	APRIL 2009	MAY 2009	JUNE 2009	JULY 2009	AUGUST 2009	SEPTEMBER 2009
1	<b>GAS</b>								
2	252	Customers' Advances for Construction	<u>(1,638,646)</u>	<u>(1,638,646)</u>	<u>(1,638,646)</u>	<u>(1,638,646)</u>	<u>(1,638,646)</u>	<u>(1,638,646)</u>	<u>(1,638,646)</u>
3									
4	255	Investment Tax Credits:							
5		3% Credit	(14,627)	(14,168)	(13,709)	(13,250)	(12,791)	(12,332)	(11,873)
6		4% Credit	(51,522)	(51,088)	(50,654)	(50,220)	(49,786)	(49,352)	(48,918)
7		10% Credit	<u>(1,123,568)</u>	<u>(1,118,241)</u>	<u>(1,112,914)</u>	<u>(1,107,587)</u>	<u>(1,102,260)</u>	<u>(1,096,933)</u>	<u>(1,091,606)</u>
8		Total Investment Tax Credits	<u>(1,189,717)</u>	<u>(1,183,497)</u>	<u>(1,177,277)</u>	<u>(1,171,057)</u>	<u>(1,164,837)</u>	<u>(1,158,617)</u>	<u>(1,152,397)</u>
9									
10		Accumulated Deferred Income Taxes:							
11	190	Total Account 190	11,384,186	11,412,756	11,441,326	11,469,896	11,498,466	11,527,036	11,555,606
12	190	Unbilled Revenue - Fuel	0	(169,256)	(338,512)	(507,768)	(677,024)	(846,280)	(1,015,536)
13	282	Account 282 - Other	(1,558,459)	(1,551,046)	(1,543,633)	(1,536,220)	(1,528,807)	(1,521,394)	(1,513,981)
14	282	Liberalized Depreciation	(38,548,548)	(38,883,954)	(39,219,360)	(39,554,766)	(39,890,172)	(40,225,578)	(40,560,984)
15	283	Account 283 - Other	(3,708,445)	(3,663,033)	(3,617,621)	(3,572,209)	(3,526,797)	(3,481,385)	(3,435,973)
16	283	Unrecovered Purchased Gas Cost	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)
17		Total Deferred Income Taxes	<u>(32,726,666)</u>	<u>(33,149,933)</u>	<u>(33,573,200)</u>	<u>(33,996,467)</u>	<u>(34,419,734)</u>	<u>(34,843,001)</u>	<u>(35,266,268)</u>
18									
19	<b>ELECTRIC</b>								
20	252	Customers' Advances for Construction	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21									
22	255	Investment Tax Credits: 10%	<u>(456,095)</u>	<u>(445,107)</u>	<u>(434,119)</u>	<u>(423,131)</u>	<u>(412,143)</u>	<u>(401,155)</u>	<u>(390,167)</u>
23									
24		Accumulated Deferred Income Taxes:							
25	190	Total Account 190	(213,678)	(225,485)	(237,292)	(249,099)	(260,906)	(272,713)	(284,520)
26	282	Total Account 282	(57,088,608)	(57,441,690)	(57,794,772)	(58,147,854)	(58,500,936)	(58,854,018)	(59,207,100)
27	283	Total Account 283	<u>(8,747,073)</u>	<u>(8,594,961)</u>	<u>(8,442,849)</u>	<u>(8,290,737)</u>	<u>(8,138,625)</u>	<u>(7,986,513)</u>	<u>(7,834,401)</u>
28		Total Deferred Income Taxes	<u>(66,049,359)</u>	<u>(66,262,136)</u>	<u>(66,474,913)</u>	<u>(66,687,690)</u>	<u>(66,900,467)</u>	<u>(67,113,244)</u>	<u>(67,326,021)</u>
29									
30	<b>NON-UTILITY</b>								
31									
32	255	Investment Tax Credits:	<u>(2,635,346)</u>	<u>(2,567,327)</u>	<u>(2,499,308)</u>	<u>(2,431,289)</u>	<u>(2,363,270)</u>	<u>(2,295,251)</u>	<u>(2,227,232)</u>
33									
34		Accumulated Deferred Income Taxes:							
35	190	Total Account 190	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)
36	282	Total Account 282	(70,003,707)	(69,716,229)	(69,428,751)	(69,141,273)	(68,853,795)	(68,566,317)	(68,278,839)
37	283	Total Account 283	0	15,171	30,342	45,513	60,684	75,855	91,026
38		Total Deferred Income Taxes	<u>(70,336,691)</u>	<u>(70,034,042)</u>	<u>(69,731,393)</u>	<u>(69,428,744)</u>	<u>(69,126,095)</u>	<u>(68,823,446)</u>	<u>(68,520,797)</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
DATA: BASE PERIOD "X" FORECASTED PERIOD  
THIRTEEN MONTH AVERAGE BALANCE

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	JANUARY 2010	FEBRUARY 2010	MARCH 2010	APRIL 2010	MAY 2010	JUNE 2010	JULY 2010	AUGUST 2010	SEPTEMBER 2010	OCTOBER 2010	NOVEMBER 2010	DECEMBER 2010	JANUARY 2011	TOTAL	13 MONTH AVERAGE
1	<b>GAS</b>																
2	252	Customers' Advances for Construction	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(1,638,646)	(21,302,399)	(1,638,646)
3																	
4	255	Investment Tax Credits:															
5		3% Credit	(10,199)	(9,900)	(9,601)	(9,302)	(9,003)	(8,704)	(8,405)	(8,106)	(7,807)	(7,508)	(7,209)	(6,911)	(6,672)	(109,327)	(8,410)
6		4% Credit	(47,185)	(46,751)	(46,317)	(45,883)	(45,449)	(45,015)	(44,581)	(44,147)	(43,713)	(43,279)	(42,845)	(42,411)	(41,980)	(579,559)	(44,581)
7		10% Credit	(1,070,295)	(1,064,988)	(1,059,641)	(1,054,314)	(1,048,987)	(1,043,660)	(1,038,333)	(1,033,006)	(1,027,679)	(1,022,352)	(1,017,025)	(1,011,697)	(1,006,370)	(13,498,327)	(1,038,333)
8		Total Investment Tax Credits	(1,127,679)	(1,121,619)	(1,115,559)	(1,109,499)	(1,103,439)	(1,097,379)	(1,091,319)	(1,085,259)	(1,079,199)	(1,073,139)	(1,067,079)	(1,061,022)	(1,055,022)	(14,187,213)	(1,091,324)
9																	
10		Accumulated Deferred Income Taxes:															
11	190	Total Account 190	11,295,393	11,299,601	11,303,809	11,308,017	11,312,225	11,316,433	11,320,641	11,324,849	11,329,057	11,333,265	11,337,473	11,341,681	11,345,889	147,168,333	11,320,641
12	190	Unbilled Revenue - Fuel	1,343,699	1,371,131	1,398,563	1,425,995	1,453,427	1,480,859	1,508,291	1,535,723	1,563,155	1,590,587	1,618,019	1,645,451	1,672,883	19,807,786	1,508,291
13	282	Account 282 - Other	(1,523,702)	(1,530,807)	(1,537,912)	(1,545,017)	(1,552,122)	(1,559,227)	(1,566,332)	(1,573,437)	(1,580,542)	(1,587,647)	(1,594,752)	(1,601,857)	(1,608,962)	(20,362,316)	(1,566,332)
14	282	Liberalized Depreciation	(41,709,803)	(41,958,694)	(42,207,585)	(42,456,476)	(42,705,367)	(42,954,258)	(43,203,149)	(43,452,040)	(43,700,931)	(43,949,822)	(44,198,713)	(44,447,604)	(44,696,495)	(561,640,937)	(43,203,149)
15	283	Account 283 - Other	(3,238,981)	(3,189,595)	(3,140,209)	(3,090,823)	(3,041,437)	(2,992,051)	(2,942,665)	(2,893,279)	(2,843,893)	(2,794,507)	(2,745,121)	(2,695,735)	(2,646,349)	(38,254,645)	(2,942,665)
16	283	Unrecovered Purchased Gas Cost	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(295,400)	(3,840,200)	(295,400)
17		Total Deferred Income Taxes	(34,128,794)	(34,303,764)	(34,478,734)	(34,653,704)	(34,828,674)	(35,003,644)	(35,178,614)	(35,353,584)	(35,528,554)	(35,703,524)	(35,878,494)	(36,053,464)	(36,228,434)	(457,321,979)	(35,178,614)
18																	
19	<b>ELECTRIC</b>																
20	252	Customers' Advances for Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																	
22	255	Investment Tax Credits: 10%	(349,869)	(342,536)	(335,203)	(327,870)	(320,537)	(313,204)	(305,871)	(298,538)	(291,205)	(283,872)	(276,539)	(269,204)	(263,323)	(3,977,771)	(305,982)
23																	
24		Accumulated Deferred Income Taxes:															
25	190	Total Account 190	(284,146)	(251,205)	(238,264)	(225,323)	(212,382)	(199,441)	(186,500)	(173,559)	(160,618)	(147,677)	(134,736)	(121,795)	(108,854)	(2,424,500)	(186,500)
26	282	Total Account 282	(60,465,128)	(60,670,739)	(60,876,348)	(61,081,958)	(61,287,568)	(61,493,178)	(61,698,788)	(61,904,398)	(62,110,008)	(62,315,618)	(62,521,228)	(62,726,838)	(62,932,448)	(802,084,244)	(61,698,788)
27	283	Total Account 283	(7,235,147)	(7,081,849)	(6,948,551)	(6,805,253)	(6,661,955)	(6,518,657)	(6,375,359)	(6,232,061)	(6,088,763)	(5,945,465)	(5,802,167)	(5,658,869)	(5,515,571)	(82,879,667)	(6,375,359)
28		Total Deferred Income Taxes	(67,964,421)	(68,013,792)	(68,063,163)	(68,112,534)	(68,161,905)	(68,211,276)	(68,260,647)	(68,310,018)	(68,359,389)	(68,408,760)	(68,458,131)	(68,507,502)	(68,556,873)	(887,388,411)	(68,260,647)
29																	
30	<b>NON-UTILITY</b>																
31																	
32	255	Investment Tax Credits:	(1,956,624)	(1,890,073)	(1,823,522)	(1,756,971)	(1,690,420)	(1,623,869)	(1,557,318)	(1,490,767)	(1,424,216)	(1,357,665)	(1,291,114)	(1,224,564)	(1,171,582)	(20,258,705)	(1,568,362)
33																	
34		Accumulated Deferred Income Taxes:															
35	190	Total Account 190	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(332,984)	(4,328,792)	(332,984)
36	282	Total Account 282	(67,108,092)	(66,804,832)	(66,501,572)	(66,198,312)	(65,895,052)	(65,591,792)	(65,288,532)	(64,985,272)	(64,682,012)	(64,378,752)	(64,075,492)	(63,772,232)	(63,468,972)	(848,750,916)	(65,288,532)
37	283	Total Account 283	136,539	135,502	134,465	133,428	132,391	131,354	130,317	129,280	128,243	127,206	126,169	125,132	124,095	1,694,121	130,317
38		Total Deferred Income Taxes	(67,304,537)	(67,002,314)	(66,700,091)	(66,397,868)	(66,095,645)	(65,793,422)	(65,491,199)	(65,188,976)	(64,886,753)	(64,584,530)	(64,282,307)	(63,980,084)	(63,677,861)	(851,385,587)	(65,491,199)



DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO  
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS  
 DATA: "X" BASE PERIOD FORECASTED PERIOD  
 AS OF SEPTEMBER 30, 2009

WPB-6c  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	Description	WPB-6a (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	(11,873)	1.54%	(183) --> To Sch B-6, Page 1
2				
3	Liberalized Depreciation	(40,560,984)	1.54%	(624,639) --> To Sch B-6, Page 1

(A) Ratio of Plant Devoted to Other Than Duke Energy Kentucky. Customers to Total Plant. (WPD-2.19h)

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO  
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS  
 DATA: BASE PERIOD "X" FORECASTED PERIOD  
 AS OF JANUARY 31, 2011

WPB-6d  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	Description	WPB-6b (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	(8,410)	1.54%	(130) --> To Sch B-6, Page 2
2				
3	Liberalized Depreciation	(43,203,149)	1.54%	(665,328) --> To Sch B-6, Page 2

(A) Ratio of Plant Devoted to Other Than Duke Energy Kentucky. Customers to Total  
 Plant. (WPD-2.19h)



SECTION C  
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>17,494,336</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.2730%	To Sch C-1 ←	<u>47,759</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.1600%	SCH. H	<u>27,991</u>
9			
10	Operating Expenses Before Income Taxes		<u>75,750</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>17,418,586</u>
13			
14	State Income Taxes (Line 12 * 6.000%)	To Sch C-1 ←	<u>1,045,115</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 35%	To Sch C-1 ←	<u>5,730,715</u>
17			
18	Total Operating Expenses		<u>6,851,580</u>
19			
20	Income Available for Fixed Charges		<u>10,642,756</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS DEPARTMENT  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009  
DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	45,467,275	82,435,055		127,902,330
2					
3	Total Unbilled Revenue (A)	(1,550,342)	(145,056)		(1,695,398)
4					
5	Other Revenue: (B)				
6	Late Payment Charge			0	0
7	Bad Check Charges			10,063	10,063
8	Reconnection Charges			27,402	27,402
9	Erlanger Gas Plant			514,092	514,092
10	Transp of Gas for Others - Inter Co.			601,738	601,738
11	Rent Land & Buildings - Assoc.			34,176	34,176
12	Provision for Rate Refunds			(7,517,628)	(7,517,628)
13	Interdepartmental Sales	10,735	39,396		50,131
14	Other Gas Revenues			28,291	28,291
15	Total Other Revenue			(6,301,866)	(6,251,735)
16					
17	Total Revenues	43,927,668	82,329,395	(6,301,866)	119,955,197

Notes:

(A) Source: WPC-2c.

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS DEPARTMENT  
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011  
DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b  
WITNESS RESPONSIBLE:  
R. M. PARSONS

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	44,859,551	78,905,519		123,765,070
2					
3	Total Unbilled Revenue (A)	(50,686)	846,223		795,537
4					
5	Other Revenue: (B)				
6	Late Payment Charge			0	0
7	Bad Check Charges			10,116	10,116
8	Reconnection Charges			21,876	21,876
9	Field Collection Charges			3,840	3,840
10	Erlanger Gas Plant			514,092	514,092
11	Transp of Gas for Others - Inter Co.			600,696	600,696
12	Rent Land & Buildings - Assoc.			34,176	34,176
13	Provision for Rate Refunds				0
14	Interdepartmental Sales	9,528	33,848		43,376
15	Other Gas Revenues			29,844	29,844
16	Total Other Revenue			1,214,640	1,258,016
17					
18	Total Revenues	44,818,393	79,785,590	1,214,640	125,818,623

Notes:

(A) Source: WPC-2d.

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

DUKE ENERGY KENTUCKY INC.  
CASE NO. 2009-00202  
GAS DEPARTMENT  
REVENUE DETAIL  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009  
DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2c  
WITNESS RESPONSIBLE:  
R M PARSONS

Line No	Description	Oct-09	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Total
1	Base Revenue													
2	Residential	1,381,526	2,116,715	4,046,884	4,790,182	4,588,481	3,427,442	2,683,287	1,892,541	1,545,983	1,427,004	1,393,602	1,419,057	30,722,704
3	Commercial	377,598	637,285	1,310,109	1,607,238	1,499,029	1,078,860	835,939	545,213	427,062	386,861	374,069	381,071	9,460,332
4	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Industrial	37,218	55,422	122,248	145,274	147,110	95,844	86,108	59,537	53,426	51,463	54,319	47,383	955,352
6	Street Lighting	40	40	42	41	40	40	40	40	40	40	40	40	483
7	OPA	63,338	69,417	156,899	184,193	216,163	143,288	109,340	70,394	56,201	50,817	50,027	51,984	1,222,181
8	Inter-Dept	128	781	1,980	2,424	2,178	1,141	580	417	212	442	310	151	10,735
9	Total Base Revenue	1,859,848	2,879,640	5,638,272	6,728,340	6,453,022	4,746,625	3,725,294	2,568,142	2,082,924	1,916,627	1,872,367	1,899,686	42,371,787
10														
11	GCR Revenue													
12	Residential	1,154,605	3,566,686	9,814,983	11,386,410	10,894,182	6,545,950	2,443,631	1,398,371	916,217	916,677	905,403	1,088,861	51,031,976
13	Commercial	787,343	1,838,065	4,539,055	5,337,003	5,009,568	3,002,598	1,176,870	711,972	520,679	561,470	571,073	668,134	24,722,830
14	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Industrial	110,161	178,679	473,588	529,505	520,684	304,675	150,526	111,695	110,330	138,935	160,350	153,401	2,942,528
16	Street Lighting	46	45	51	44	40	35	20	22	25	33	35	40	436
17	OPA	108,765	263,261	625,916	672,364	805,047	432,456	188,414	125,607	106,539	123,229	131,221	154,350	3,735,269
18	Commercial Transp.	183	241	332	(53)	(89)	(46)	0	0	0	0	0	0	588
19	Industrial Transp	0	32	250	(77)	0	0	0	0	0	0	0	0	205
20	OPA Transp	168	610	1,127	(224)	(266)	(203)	0	0	0	0	0	0	1,222
21	Inter-Dept	582	3,284	8,340	9,297	8,481	3,981	1,101	883	500	1,373	1,045	569	39,396
22	Total GCR Revenue	2,181,853	5,848,903	15,463,642	17,934,269	17,237,657	10,289,426	3,958,562	2,348,550	1,654,290	1,741,817	1,769,127	2,066,355	82,474,451
23														
24	DSM Tracker Revenue													
25	Residential	(12,797)	(43,315)	(122,928)	(152,691)	(143,949)	(87,034)	(67,186)	(34,439)	(20,235)	0	0	0	(694,574)
26	Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Commercial - Res	(645)	(1,897)	(4,206)	(4,729)	(4,355)	(3,031)	0	0	0	0	0	0	(18,863)
28	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OPA	0	(1)	(6)	(9)	(9)	0	0	0	0	0	0	0	(25)
31	Total DSM Revenue	(13,442)	(45,213)	(127,140)	(157,429)	(148,313)	(100,065)	(67,186)	(34,439)	(20,235)	0	0	0	(713,462)
32														
33	Mercer Savinas Credit Rider													
34	Residential	(2,436)	(7,889)	(22,340)	(27,843)	(26,318)	(17,651)	(12,295)	(6,302)	(3,703)	(2,818)	(2,564)	(2,754)	(134,913)
35	Commercial	(731)	(1,829)	(4,590)	(5,737)	(5,323)	(2,191)	(1,193)	(781)	(1,193)	(634)	(604)	(631)	(27,820)
36	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Industrial	(92)	(159)	(431)	(518)	(504)	(330)	(303)	(201)	(178)	(171)	(182)	(155)	(3,224)
38	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
39	OPA	(82)	(233)	(571)	(659)	(778)	(459)	(375)	(226)	(172)	(152)	(149)	(156)	(4,032)
40	Transp. Gas of Others	(338)	(393)	(371)	(376)	(384)	(349)	(301)	(259)	(241)	(235)	(235)	(237)	(3,729)
41	Commercial - Transportation	(56)	(88)	(147)	(195)	(227)	(166)	(92)	(50)	(33)	(27)	(25)	(26)	(1,132)
42	Industrial - Transportation	(546)	(670)	(719)	(896)	(973)	(787)	(526)	(395)	(350)	(316)	(329)	(330)	(6,837)
43	OPA - Transportation	(19)	(95)	(193)	(280)	(322)	(237)	(145)	(88)	(67)	(59)	(58)	(61)	(1,625)
44	Total Mercer Savinas Credit	(4,310)	(11,356)	(29,382)	(36,504)	(34,839)	(23,565)	(16,229)	(8,714)	(5,525)	(4,412)	(4,146)	(4,350)	(183,312)
45														
46	Unbilled Base Revenue													
47	Residential	1,309,328	(42,827)	5,549	701,783	(2,487,858)	(125,007)	(479,010)	(188,988)	(165,093)	69,071	105,623	280,384	(1,017,055)
48	Commercial	170,728	135,487	179,615	284,124	(992,735)	42,779	(138,688)	(53,493)	(54,853)	10,086	35,475	49,623	(329,833)
49	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Industrial	12,204	9,333	27,973	(17,028)	(71,317)	(14,853)	(21,456)	(10,082)	(7,398)	(1,697)	3,907	8,089	(82,325)
51	OPA	32,392	19,522	(2,634)	(30,701)	(105,240)	4,805	(26,804)	(13,465)	(10,259)	1,265	742	14,438	(115,938)
52	Total Unbilled Base Rev	1,524,652	121,525	210,503	938,178	(3,657,150)	(92,276)	(663,959)	(266,038)	(237,703)	78,736	145,747	352,534	(1,545,251)
53														
54	Unbilled GCR Revenue													
55	Residential	1,113,672	1,719,827	1,373,451	540,217	(668,142)	(2,398,993)	(1,727,160)	(269,796)	(178,718)	59,167	71,800	277,770	(77,905)
56	Commercial	340,272	688,503	806,385	27,676	(221,265)	(1,048,779)	(678,512)	(82,137)	(80,812)	34,686	62,634	118,367	(41,582)
57	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Industrial	41,796	40,667	104,027	61,028	(55,683)	(105,147)	(116,579)	(15,082)	(11,477)	3,630	14,415	30,603	(7,802)
59	OPA	84,608	108,478	(4,366)	127,701	(59,760)	(188,805)	(134,546)	(21,562)	(17,440)	7,508	3,935	46,582	(17,767)
60	Total Unbilled GCR Rev	1,590,348	2,557,475	2,279,497	756,822	(1,004,801)	(3,713,724)	(2,654,797)	(398,577)	(288,247)	104,991	152,684	473,322	(145,056)
61														
62	Transportation													
63	Commercial - FT	29,134	44,050	56,258	64,260	48,945	36,999	32,429	21,709	17,346	15,853	15,423	15,717	398,123
64	Industrial - FT	182,883	193,284	242,200	259,709	214,557	183,323	148,997	115,822	105,804	97,195	100,364	100,593	1,944,741
65	OPA - FT	31,788	58,273	80,398	90,951	69,952	52,483	46,830	32,247	26,894	24,865	24,565	25,304	564,570
66	Transp. Gas of Others	112,395	107,700	109,343	114,606	98,141	108,078	86,941	76,075	71,686	69,848	70,161	70,489	1,095,563
67	Transp. Gas of Others - Inter C	49,580	49,580	52,036	50,058	50,058	50,058	50,058	50,058	50,058	50,058	50,058	50,058	601,738
68	Total Transportation	405,800	452,907	540,145	579,584	481,653	430,941	365,355	295,911	271,788	257,919	260,571	262,161	4,604,735
69														
70	Unbilled Transportation													
71	Commercial - FT	11,000	17,000	(10,000)	2,000	(8,000)	(12,000)	(3,613)	4,533	(10,180)	3,089	467	384	(3,321)
72	Industrial - FT	63,000	49,000	(78,000)	14,000	(25,000)	(34,000)	(15,158)	1,816	(8,895)	1,895	8,998	1,723	(20,721)
73	OPA - FT	12,000	43,000	(23,000)	18,000	(11,000)	(18,000)	(4,890)	(2,572)	(6,961)	5,696	2,302	8,331	18,951
74	Total Unbilled Transp	86,000	109,000	(111,000)	32,000	(42,000)	(64,000)	(23,661)	3,822	(26,136)	10,679	11,767	8,438	(6,091)
75														
76	Misc Service Revenue	53,219	52,549	(7,467,037)	49,736	50,356	50,601	51,162	51,162	51,162	51,162	51,162	51,162	(6,903,804)
77														
78	Total Revenue	7,683,968	11,965,430	16,397,520	26,825,996	19,335,536	11,523,963	4,674,541	4,559,819	3,482,318	4,157,519	4,259,279	5,109,308	119,955,197



DUKE ENERGY KENTUCKY INC  
CASE NO. 2009-00202  
GAS DEPARTMENT  
REVENUE DETAIL  
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011  
DATA: BASE PERIOD \*X\* FORECASTED PERIOD  
TYPE OF FILING: \*X\* ORIGINAL UPDATED REVISED

WPC-2d  
WITNESS RESPONSIBLE:  
R M PARSONS

Line No	Description	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Total
1	Base Revenue													
2	Residential	4 165 301	3 672 004	2 658 726	1 879 189	1 541 945	1 425 975	1 393 487	1 418 270	1 609 674	2 288 692	3 550 997	4 399 093	30 003 253
3	Commercial	1 406 608	1 214 384	836 304	545 438	427 235	387 100	374 429	391 692	455 552	707 365	1 181 698	1 473 049	8 390 854
4	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Industrial	121 437	115 931	75 310	52 207	46 610	44 825	47 174	42 108	47 452	60 865	94 928	121 398	870 245
6	Street Lighting	40	40	40	40	40	40	40	40	40	40	43	40	463
7	OPA	180 529	156 239	108 442	69 851	55 788	50 453	49 689	51 607	60 994	94 073	151 469	187 135	1 216 249
8	Inter-Dept	1 410	959	727	522	268	555	398	199	452	943	1 278	1 939	9 528
9	Total Base Revenue	5 875 325	5 159 557	3 679 549	2 547 247	2 071 784	1 908 948	1 865 187	1 893 906	2 174 164	3 151 978	4 980 413	6 182 554	41 490 612
10	GCR Revenue													
11	Residential	7 001 448	6 115 474	2 945 049	1 658 592	1 046 713	1 022 277	1 006 036	1 195 867	2 265 400	4 966 477	8 712 161	10 030 935	47 965 528
12	Commercial	3 394 067	2 961 187	1 456 911	867 413	611 005	643 177	651 795	754 866	1 313 655	2 543 527	4 274 945	4 776 518	24 249 066
13	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Industrial	329 322	325 842	160 851	117 086	110 170	135 019	155 076	150 093	213 676	278 845	393 164	439 917	2 809 071
15	Street Lighting	30	31	25	27	29	37	40	45	55	54	56	40	469
16	OPA	485 817	432 851	227 806	151 136	123 682	139 995	148 517	172 669	263 482	430 260	628 111	877 059	3 881 395
17	Inter-Dept	5 004	3 406	2 560	1 852	944	1 870	1 376	689	1 606	3 346	4 536	6 559	33 648
18	Total GCR Revenue	11 215 688	9 838 791	4 783 221	2 796 116	1 892 543	1 942 475	1 962 840	2 274 209	4 057 874	8 222 509	14 012 973	15 930 128	78 939 367
19	DSM Tracker Revenue													
20	Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
25	OPA	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total DSM Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Merzer Savinas Credit Rider													
28	Residential	(23 266)	(19 552)	(11 969)	(6 135)	(3 605)	(2 744)	(2 486)	(2 680)	(4 109)	(9 176)	(18 623)	(24 916)	(129 269)
29	Commercial	(4 205)	(3 523)	(2 190)	(1 193)	(781)	(634)	(604)	(631)	(895)	(1 713)	(3 375)	(4 414)	(24 148)
30	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Industrial	(438)	(417)	(261)	(173)	(152)	(145)	(154)	(135)	(155)	(206)	(336)	(437)	(3 009)
32	OPA	(647)	(554)	(372)	(224)	(171)	(150)	(147)	(155)	(191)	(317)	(536)	(672)	(4 136)
33	Transp Gas of Others	(383)	(358)	(316)	(273)	(257)	(251)	(253)	(254)	(268)	(299)	(363)	(410)	(3 683)
34	Commercial - Transportation	(176)	(148)	(92)	(50)	(33)	(27)	(25)	(26)	(37)	(73)	(143)	(185)	(1 015)
35	Industrial - Transportation	(751)	(626)	(478)	(359)	(318)	(287)	(289)	(289)	(333)	(423)	(602)	(705)	(5 490)
36	OPA - Transportation	(252)	(216)	(145)	(89)	(67)	(59)	(57)	(60)	(74)	(124)	(209)	(262)	(1 513)
37	Total Merzer Savinas Credit	(30 118)	(25 394)	(15 822)	(8 495)	(5 384)	(4 297)	(4 035)	(4 240)	(6 049)	(12 331)	(24 197)	(32 001)	(172 353)
38	Unbilled Base Revenue													
39	Residential	(636 320)	(387 030)	(487 828)	(176 857)	(142 051)	81 373	99 792	288 594	715 936	407 619	246 894	(22 956)	(32 834)
40	Commercial	(155 650)	(127 429)	(133 871)	(48 081)	(49 586)	11 887	35 707	42 442	138 182	144 613	163 590	(31 089)	(9 285)
41	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Industrial	(24 359)	(11 723)	(20 874)	(9 520)	(6 569)	(2 392)	3 980	7 746	17 775	16 396	23 306	5 511	(723)
43	OPA	(33 381)	(21 619)	(26 517)	(13 311)	(10 549)	1 530	189	15 153	25 503	33 470	17 771	9 866	(1 795)
44	Total Unbilled Base Rev	(849 710)	(547 801)	(669 090)	(247 769)	(208 755)	92 398	139 668	333 935	897 396	602 058	451 561	(38 558)	(44 637)
45	Unbilled GCR Revenue													
46	Residential	(1 839 490)	(674 739)	(1 263 691)	(337 387)	(223 545)	76 478	74 951	308 865	1 534 754	2 149 150	1 198 606	(450 855)	551 099
47	Commercial	(667 428)	(304 303)	(484 605)	(111 734)	(89 074)	45 592	73 746	123 134	588 703	775 888	625 264	(348 359)	216 824
48	Commercial - Res	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Industrial	(111 873)	(26 536)	(81 482)	(17 854)	(12 697)	3 989	17 229	32 931	105 334	78 888	70 109	(23 630)	34 426
50	OPA	(147 109)	(53 745)	(96 995)	(26 842)	(22 437)	10 275	3 208	55 288	136 892	166 482	37 489	(18 733)	43 874
51	Total Unbilled GCR Rev	(2 765 899)	(1 059 322)	(1 926 743)	(493 817)	(357 753)	136 335	169 134	518 218	2 365 773	3 170 406	1 931 468	(641 577)	646 223
52	Transportation													
53	Commercial - FT	53 598	46 442	32 425	21 707	17 346	15 851	15 421	15 717	18 443	27 600	45 140	55 918	365 608
54	Industrial - FT	207 875	176 044	138 509	108 377	99 105	90 287	93 165	93 376	101 846	124 735	170 024	196 017	1 598 280
55	OPA - FT	73 770	64 613	46 590	32 042	26 739	24 726	24 432	25 164	28 703	41 175	62 811	76 259	527 024
56	Transp Gas of Others	107 629	101 218	80 539	79 754	75 578	74 159	74 519	74 891	77 828	86 415	102 677	114 821	1 059 929
57	Transp Gas of Others - Inter C	50 058	50 058	50 058	50 058	50 058	50 058	50 058	50 058	50 058	50 058	50 058	50 058	600 896
58	Total Transportation	492 730	438 375	358 121	291 938	267 826	255 081	257 595	258 206	277 078	329 883	430 710	482 873	4 151 516
59	Unbilled Transportation													
60	Commercial - FT	(6 100)	(8 161)	(3 613)	4 533	(10 179)	3 087	467	385	8 829	4 829	5 715	225	17
61	Industrial - FT	(18 133)	(21 487)	(13 780)	2 019	(8 800)	1 836	8 322	1 599	31 770	7 576	1 792	1 805	(5 481)
62	OPA - FT	(12 375)	(7 132)	(4 844)	(2 495)	(6 913)	5 666	2 291	8 295	22 978	(1 479)	(10 514)	9 037	(595)
63	Total Unbilled Transp.	(36 608)	(36 780)	(22 237)	4 056	(25 892)	10 569	11 080	8 279	63 577	10 927	(3 107)	10 067	(6 049)
64	Misc Service Revenue	51 162	51 162	51 162	51 162	51 162	51 162	51 162	51 162	51 162	51 162	51 162	51 162	613 844
65	Total Revenue	13 852 570	13 818 568	6 249 161	4 940 439	3 685 531	4 392 691	4 452 631	5 334 675	9 880 975	15 526 732	21 830 993	21 754 638	125 818 623

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
SUMMARY OF VARIOUS FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2e  
WITNESS RESPONSIBLE:  
R. M. PARSONS

Line No.	Adjustment	Description	Base Revenue	Gas Cost Revenue	Other Revenue	Other Production	Purchased Gas Cost	Distribution Expense	Customer Accounting Expense	A&G Expense	Depreciation Expense	Taxes Other Than Income Taxes
1	D-2.15	Uncollectible Expense							(1,280,335)			
2	D-2.16	Rate Case Expense								86,667		
3	D-2.17	Annualize Revenue	0									
4	D-2.19	Eliminate Non-KY Customer			(514,092)	(32,821)		(239,604)				(72,056)
5	D-2.21	Adjust Property Tax							(855)	(2,139)		(894,566)
6	D-2.22	Eliminate Misc. Expenses						(1,217)				
7	D-2.23	Annualize Depreciation									2,061,951	
8	D-2.24	Eliminate Unbilled Revenue	50,686	(846,223)			(846,223)					
9	D-2.26	Incentive Compensation								(616,501)		
10	D-2.27	Annualize KYPSC Maint. Tax								(48,067)		
11	D-2.28	Elim. Merger Credits & Amort.								(290,184)		
			<u>172,353</u>							<u>(290,184)</u>		
			<u>223,039</u>	<u>(846,223)</u>	<u>(514,092)</u>	<u>(32,821)</u>	<u>(846,223)</u>	<u>(240,821)</u>	<u>(1,281,190)</u>	<u>(870,224)</u>	<u>2,061,951</u>	<u>(966,622)</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
FORECAST PERIOD

WPC-2.1a  
WITNESS RESPONSIBLE:  
R.M. PARSONS  
Page 1 of 6

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

Account	Code	FERC	Description	Total	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
403000	DEPR	403	Depreciation Expense	8,968,036	742,109	741,447	742,923	741,028	742,619	745,238	747,081	749,666
404201	DEPR	404	Amort Exp - Limited Term	627,840	52,320	52,320	52,320	52,320	52,320	52,320	52,320	52,320
408121	OTHTX	408	Taxes Property-Operating	4,388,684	357,890	357,890	357,890	357,890	357,890	357,890	357,890	357,890
408152	OTHTX	408	Employer FICA Tax	637,163	52,899	52,899	52,899	52,899	52,899	52,899	52,899	52,899
408550	OTHTX	408	Kentucky Highway Use	1,956	163	163	163	163	163	163	163	163
409060	FIT	409	Federal Income Taxes Utility Op Income	153,700	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808
409160	FIT	409	State/Local Inc Tax Exp Utility Op Inc	(67,691)	(5,641)	(5,641)	(5,641)	(5,641)	(5,641)	(5,641)	(5,641)	(5,641)
410060	FIT	410	Deferred FIT Utility Operating Inc	1,764,742	147,062	147,062	147,062	147,062	147,062	147,062	147,062	147,062
410160	FIT	410	Deferred SIT Utility Operating Inc	420,768	35,064	35,064	35,064	35,064	35,064	35,064	35,064	35,064
411065	FIT	411	Amortization of Investment Tax Credit	(72,657)	(6,060)	(6,060)	(6,060)	(6,060)	(6,060)	(6,060)	(6,060)	(6,060)
480400	REV	480	Residential Sales Gas	30,003,253	4,165,301	3,672,004	2,658,726	1,879,189	1,541,845	1,425,975	1,393,487	1,418,270
480410	REV	480	Residential Unbilled Gas	518,265	(2,475,810)	(1,061,768)	(1,751,519)	(514,244)	(365,596)	157,852	174,743	575,459
480620	REV	480	Res Gas Cost Recovery	47,965,528	7,001,448	6,115,474	2,945,048	1,658,592	1,046,713	1,022,277	1,006,036	1,195,867
480625	REV	480	Res Merger Savings Credit Rider	(129,269)	(23,266)	(19,552)	(11,968)	(6,135)	(3,605)	(2,744)	(2,496)	(2,680)
481400	REV	481	Commercial Sales Gas	9,390,854	1,406,608	1,214,384	836,304	545,438	427,235	387,100	374,429	381,692
481410	REV	481	Commercial Unbilled Gas	207,539	(823,078)	(431,732)	(618,476)	(159,815)	(148,660)	57,479	109,453	165,576
481450	REV	481	Industrial Sales Gas	870,245	121,437	115,931	75,310	52,207	46,610	44,825	47,174	42,108
481460	REV	481	Industrial Unbilled Gas	33,703	(136,232)	(38,259)	(102,336)	(27,374)	(19,266)	1,597	21,209	40,677
481620	REV	481	Com Gas Cost Recovery	24,249,066	3,394,067	2,961,187	1,456,911	867,413	611,005	643,177	651,795	754,866
481625	REV	481	Com Merger Savings Credit Rider	(24,148)	(4,205)	(3,523)	(2,190)	(1,193)	(781)	(634)	(604)	(631)
481660	REV	481	Ind Gas Cost Recovery	2,809,071	329,322	325,842	160,851	117,096	110,170	135,019	155,076	150,093
481665	REV	481	Ind Merger Savings Credit Rider	(3,009)	(438)	(417)	(261)	(173)	(152)	(145)	(154)	(135)
482400	REV	482	Public Str/Hgwy Lighting Gas	483	40	40	40	40	40	40	40	40
482450	REV	482	Other Sales To Pub Authority Gas	1,216,249	180,529	156,239	108,442	69,851	55,788	50,453	49,669	51,607
482460	REV	482	Other Sales To Pub Auth Unbill	42,079	(180,489)	(75,364)	(123,502)	(40,153)	(32,986)	11,805	3,397	70,441
482620	REV	482	SL Gas Cost Recovery	469	30	31	25	27	29	37	40	45
482660	REV	482	OPA Gas Cost Recovery	3,881,385	485,817	432,851	227,806	151,136	123,682	139,995	148,517	172,669
482665	REV	482	OPA Merger Savings Credit Rider	(4,136)	(647)	(554)	(372)	(224)	(171)	(150)	(147)	(155)
484400	REV	484	Inter Departmental Sales Gas	43,376	6,414	4,365	3,307	2,374	1,210	2,525	1,764	858
488010	REV	488	Misc Service Revenue - Gas	180	15	15	15	15	15	15	15	15
488020	REV	488	Misc Rev Reconn Charges Gas	21,876	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823
488100	REV	488	Misc Gas Rev Erlanger Gas Plt	514,092	42,841	42,841	42,841	42,841	42,841	42,841	42,841	42,841
488060	REV	488	Misc Rev Bad Check Charge Gas	10,116	843	843	843	843	843	843	843	843
488070	REV	488	Misc Rev - Field Coll Charge	3,840	320	320	320	320	320	320	320	320
489000	REV	489	Rev Transp Gas of Others	1,059,928	107,629	101,218	90,539	79,754	75,578	74,159	74,519	74,891
489010	REV	489	Rev Transp of Gas - I/C	600,696	50,058	50,058	50,058	50,058	50,058	50,058	50,058	50,058
489025	REV	489	Trans Merger Savings Cr Rider	(3,683)	(383)	(358)	(316)	(273)	(257)	(251)	(253)	(254)
489110	REV	489	Rev Firm Transp Agm-Commer Bld	365,608	53,598	46,442	32,425	21,707	17,346	15,851	15,421	15,717
489115	REV	489	Comm Rev Transp-Unbilled	17	(6,100)	(8,161)	(3,613)	4,533	(10,179)	3,087	467	385
489120	REV	489	Rev Firm Transp Agreements - I	1,598,260	207,675	176,044	138,509	108,377	98,105	90,287	93,165	93,376
489125	REV	489	Indust Rev Transp-Unbilled	(5,481)	(18,133)	(21,487)	(13,780)	2,019	(8,800)	1,836	8,322	1,599
489130	REV	489	Rev Firm Transp Agree - Other	527,024	73,770	64,613	46,590	32,042	26,739	24,726	24,432	25,164



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
FORECAST PERIOD

WPC-2.1a  
WITNESS RESPONSIBLE:  
R.M. PARSONS  
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DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
926000	AGO	926	Employee Pension and Benefits	1,243,304	108,329	107,294	97,566	103,785	102,853	87,278	102,129	108,927
928000	AGO	928	Regulatory Commission Expenses	590,384	49,076	49,076	49,076	49,076	49,076	49,076	49,076	49,076
929000	AGO	929	Duplicate Charges - Credit	(6,043)	(491)	(491)	(491)	(508)	(508)	(508)	(508)	(508)
930000	AGO	930	Miscellaneous General Expenses	116,979	6,947	7,027	7,258	7,201	25,287	3,884	5,873	3,975
931000	AGO	931	Rents	1,205,621	100,456	99,221	100,292	99,233	100,128	100,909	100,113	100,112
935000	AGM	935	Maintenance of General Plant	610,973	51,741	53,250	48,316	48,500	51,060	51,112	49,949	49,681

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
FORECAST PERIOD

WPC-2.1a  
WITNESS RESPONSIBLE:  
R.M. PARSONS  
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DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Oct-10	Nov-10	Dec-10	Jan-11
403000	DEPR	403	Depreciation Expense	750,054	751,077	748,969	765,825
404201	DEPR	404	Amort Exp - Limited Term	52,320	52,320	52,320	52,320
408121	OTHTX	408	Taxes Property-Operating	357,890	357,890	357,890	451,894
408152	OTHTX	408	Employer FICA Tax	52,899	52,899	53,158	55,015
408550	OTHTX	408	Kentucky Highway Use	163	163	163	163
409060	FIT	409	Federal Income Taxes Utility Op Income	12,808	12,808	12,808	12,812
409160	FIT	409	State/Local Inc Tax Exp Utility Op Inc	(5,641)	(5,641)	(5,641)	(5,640)
410060	FIT	410	Deferred FIT Utility Operating Inc	147,062	147,062	147,062	147,060
410160	FIT	410	Deferred SIT Utility Operating Inc	35,064	35,064	35,064	35,064
411065	FIT	411	Amortization of Investment Tax Credit	(6,060)	(6,060)	(6,057)	(6,000)
480400	REV	480	Residential Sales Gas	1,609,674	2,288,692	3,550,997	4,399,093
480410	REV	480	Residential Unbilled Gas	2,250,690	2,556,769	1,445,500	(473,811)
480620	REV	480	Res Gas Cost Recovery	2,265,400	4,966,477	8,712,161	10,030,035
480625	REV	480	Res Merger Savings Credit Rider	(4,108)	(9,176)	(18,623)	(24,916)
481400	REV	481	Commercial Sales Gas	455,552	707,365	1,181,698	1,473,049
481410	REV	481	Commercial Unbilled Gas	726,885	920,501	788,854	(379,448)
481450	REV	481	Industrial Sales Gas	47,452	60,865	94,928	121,398
481460	REV	481	Industrial Unbilled Gas	123,109	95,282	93,415	(18,119)
481620	REV	481	Com Gas Cost Recovery	1,313,655	2,543,527	4,274,945	4,776,518
481625	REV	481	Com Merger Savings Credit Rider	(885)	(1,713)	(3,375)	(4,414)
481660	REV	481	Ind Gas Cost Recovery	213,676	278,845	393,164	439,917
481665	REV	481	Ind Merger Savings Credit Rider	(155)	(206)	(336)	(437)
482400	REV	482	Public Str/Hgwy Lighting Gas	40	40	43	40
482450	REV	482	Other Sales To Pub Authority Gas	60,994	94,073	151,469	187,135
482460	REV	482	Other Sales To Pub Auth Unbill	162,485	199,952	55,260	(8,767)
482620	REV	482	SL Gas Cost Recovery	55	54	56	40
482660	REV	482	OPA Gas Cost Recovery	263,482	430,260	628,111	677,059
482665	REV	482	OPA Merger Savings Credit Rider	(191)	(317)	(536)	(672)
484400	REV	484	Inter Departmental Sales Gas	2,058	4,289	5,814	8,398
488010	REV	488	Misc Service Revenue - Gas	15	15	15	15
488020	REV	488	Misc Rev Reconn Charges Gas	1,823	1,823	1,823	1,823
488100	REV	488	Misc Gas Rev Erlanger Gas Plt	42,841	42,841	42,841	42,841
488060	REV	488	Misc Rev Bad Check Charge Gas	843	843	843	843
488070	REV	488	Misc Rev - Field Coil Charge	320	320	320	320
489000	REV	489	Rev Transp Gas of Others	77,928	86,415	102,677	114,621
489010	REV	489	Rev Transp of Gas - I/C	50,058	50,058	50,058	50,058
489025	REV	489	Trans Merger Savings Cr Rider	(266)	(299)	(363)	(410)
489110	REV	489	Rev Firm Transp Agm-Commer Bld	18,443	27,600	45,140	55,918
489115	REV	489	Comm Rev Transp-Unbilled	8,829	4,829	5,715	225
489120	REV	489	Rev Firm Transp Agreements - I	101,946	124,735	170,024	196,017
489125	REV	489	Indust Rev Transp-Unbilled	31,770	7,576	1,792	1,805
489130	REV	489	Rev Firm Transp Agree - Other	28,703	41,175	62,811	76,259

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
FORECAST PERIOD

WPC-2.1a  
WITNESS RESPONSIBLE:  
R.M. PARSONS  
Page 5 of 6

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

Account	Code	FERC	Description	Oct-10	Nov-10	Dec-10	Jan-11
489135	REV	489	Other Rev Transp-Unbilled	22,978	(1,478)	(10,614)	8,037
489165	REV	489	Com Transp Merger Savings Cr Rider	(37)	(73)	(143)	(185)
489175	REV	489	Ind Transp Merger Savings Cr Rider	(333)	(423)	(602)	(705)
489185	REV	489	OPA Transp Merger Savings Cr Rider	(74)	(124)	(209)	(262)
493040	REV	493	Rent Land And Buildings-Affil	2,848	2,848	2,848	2,848
495020	REV	495	Sales Use Tax Collect Fee	1,500	1,500	1,500	1,500
495030	REV	495	Gas Losses Damaged Lines	972	972	972	972
711000	PO	711	Gas Boiler Labor	1,925	1,925	1,925	1,983
712000	PO	712	Gas Production - Other Expense	1,391	1,391	1,391	1,433
717000	PO	717	Liquid Petroleum Gas Expense	432	433	438	440
728000	PO	728	Liquid Petroleum Gas	6,699	6,699	6,699	9,086
735000	PO	735	Miscellaneous Prod Expense	2,216	2,223	2,247	6,900
736000	PO	736	Rents	5,751	5,751	5,751	2,186
742000	PM	742	Production Equipment	10,569	10,594	10,675	10,721
801000	Fuel	801	Natural Gas Field Line Purchase	4,057,874	8,222,509	14,012,973	15,930,128
805200	Fuel	805	Purchase Gas Cost Unbilled Rev	2,365,773	3,170,406	1,931,468	(841,577)
807000	PO	807	Gas Purchased Expenses	45,890	45,807	62,470	47,795
870000	DO	870	Dist Supervision & Engineering	8,343	8,369	8,453	8,707
871000	DO	871	Distribution Load Dispatching	7,916	7,812	8,003	8,145
874000	DO	874	Mains And Services	114,078	131,695	143,873	117,193
875000	DO	875	Measuring & Reg Stations - Gen	2,529	2,538	2,565	2,642
876000	DO	876	Measuring & Reg Stations - Ind	18,410	18,412	23,786	23,960
878000	DO	878	Meter And House Regulators	13,269	13,282	18,499	27,528
879000	DO	879	Customer Installations	75,268	72,779	90,942	96,711
880000	DO	880	Gas Distribution Other Expense	39,504	39,725	40,140	40,508
881000	DO	881	Rents Interco	33,271	33,271	33,271	34,269
885000	DM	885	Maint- Supervision & Engineeri	2,386	2,393	2,459	2,521
887000	DM	887	Maintenance Of Mains	79,961	78,722	76,421	78,679
889000	DM	889	Maint- Measuring & Reg Stat -	4,749	4,764	4,813	4,771
892000	DM	892	Maintenance Of Services	58,881	58,881	58,881	60,647
893000	DM	893	Maintenance Of Meters & House	732	732	732	754
894000	DM	894	Maint - Other Distribution Equipment	2,015	2,015	2,015	2,075
902000	AGO	902	Meter Reading Expenses	63,127	56,004	75,366	86,895
903000	AGO	903	Customer Record and Collection Expenses	157,512	155,779	168,422	188,252
904000	AGO	904	Uncollectible Accounts	105,874	127,154	160,094	167,139
908000	AGO	908	Customer Assistance Expense	13,199	13,240	13,374	13,765
910000	AGO	910	Misc. Customer Service and Information Exp	30,379	35,697	32,102	30,738
920000	AGO	920	Administrative and General Salaries	213,253	209,111	249,025	210,414
921000	AGO	921	Office Supplies and Expenses	102,172	109,320	116,880	123,507
923000	AGO	923	Outside Services Employed	154,351	151,942	181,780	142,811
924000	AGO	924	Property Insurance	10,924	10,924	10,926	11,252
925000	AGO	925	Injuries and Damages	8,620	8,620	8,620	8,860

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
FORECAST PERIOD

WPC-2.1a  
WITNESS RESPONSIBLE:  
R.M. PARSONS  
Page 6 of 6

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

Account	Code	FERC	Description	Oct-10	Nov-10	Dec-10	Jan-11
926000	AGO	926	Employee Pension and Benefits	111,312	111,215	90,619	111,997
928000	AGO	928	Regulatory Commission Expenses	49,076	49,076	49,076	50,548
929000	AGO	929	Duplicate Charges - Credit	(508)	(508)	(508)	(506)
930000	AGO	930	Miscellaneous General Expenses	3,717	3,928	14,585	27,297
931000	AGO	931	Rents	101,041	100,808	100,149	103,159
935000	AGM	935	Maintenance of General Plant	55,057	50,533	49,536	52,238





SECTION D  
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD

WPD-2.1a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 43,927,668	\$ 44,818,393	\$ 890,725
2				
3	Gas Cost	82,329,395	79,785,590	(2,543,805)
4				
5	Other Revenue	<u>(6,301,866)</u>	<u>1,214,640</u>	<u>7,516,506</u>
6				
7	Total Revenue	<u>\$ 119,955,197</u>	<u>\$ 125,818,623</u>	<u>\$ 5,863,426</u>

↑  
 To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD PURCHASED GAS COST

WPD-2.2a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Liquefied Petroleum Gas	\$ 100,086	\$ 82,775	\$ (17,311)
2				
3	Purchased Gas	<u>81,058,949</u>	<u>79,785,590</u>	<u>(1,273,359)</u>
4				
5	Total Purchased Gas Cost Expenses	<u>\$ 81,159,035</u>	<u>\$ 79,868,365</u>	<u>\$ (1,290,670)</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
OTHER PRODUCTION EXPENSES

WPD-2.3a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	<u>\$ 227,559</u>	<u>\$ 267,922</u>	<u>\$ 40,363</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
OTHER GAS SUPPLY EXPENSES

WPD-2.4a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Gas Supply Expenses	<u>\$ 443,391</u>	<u>\$ 589,496</u>	<u>\$ 146,105</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

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

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.6a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Distribution Expense	<u>\$ 5,626,174</u>	<u>\$ 5,942,862</u>	<u>\$ 316,688</u>

↑  
To Schedule D-1



DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.7a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	<u>\$ 3,811,654</u>	<u>\$ 4,117,655</u>	<u>\$ 306,001</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD CUSTOMER SERVICE  
AND INFORMATION EXPENSE

WPD-2.8a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	<u>\$ 542,651</u>	<u>\$ 532,529</u>	<u>\$ (10,122)</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.9a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

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

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.10a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	A&G Expense	<u>\$ 10,514,160</u>	<u>\$ 9,861,405</u>	<u>\$ (652,755)</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST OTHER OPERATING EXPENSE TO FORECASTED PERIOD

WPD-2.11a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Operating Expense	<u>\$ (362,672)</u>	<u>\$ -</u>	<u>\$ 362,672</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.12a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	<u>\$ 8,838,161</u>	<u>\$ 9,595,876</u>	<u>\$ 757,715</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.13a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 530,251	\$ 637,163	\$ 106,912
2				
3	State and Other Taxes	<u>1,736,433</u>	<u>4,390,640</u>	<u>2,654,207</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 2,266,684</u>	<u>\$ 5,027,803</u>	<u>\$ 2,761,119</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST INCOME TAX EXPENSE

WPD-2.14a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Difference</u>	<u>Sch. D-2.1 Through Sch. D-2.13 Adjustments</u>	<u>Sch. D-2.14 Adjustments</u>
1	<u>State</u>					
2	Current	\$ 415,004	\$ (67,691)	\$ (482,695)	\$ 187,579	\$ (670,274)
3	Deferred	(130,836)	420,768	551,604	0	551,604
4						
5	<u>Federal</u>					
6	Current	464,651	153,700	(310,951)	1,028,558	(1,339,509)
7	Deferred	29,337	1,764,742	1,735,405	0	1,735,405
8	Amortization of ITC	(62,003)	(72,657)	(10,654)	0	(10,654)



DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ANNUALIZE UNCOLLECTIBLE EXPENSE  
 FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPD-2.15a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Description	Source	Total Amount	Base / Fuel Ratio	Charge-offs	Collection Costs	Late Payment Charges	Time Value of Money	
1	Base Revenue	Sch. C-2	45,041,432	36.33%					
2	Fuel Revenue	Sch. C-2	78,939,367	63.67%					
3	Less: Interdepartmental Revenues	Sch. C-2.1	<u>43,376</u>						
4	Revenue Subject to Uncollectible Ratio (1) + (2) - (3)		123,937,423						
5	Uncollectible Expense Factor	WPH-a			<u>0.9140%</u>	<u>0.0500%</u>	<u>-0.6910%</u>		
6	Annualized Uncollectible Expense (4) * (5)				1,132,779	61,969	(856,404)		
7	Annualized - Base (6) * Base Revenue %				<u>411,539</u>	<u>22,513</u>	<u>(311,132)</u>		
8	Annualized - Fuel (6) * Fuel Revenue %				721,240	39,456	(545,272)		
9	Forecasted Period Uncollectible Expense (A)	Sch. C-2.1	<u>1,403,255</u>		<u>1,265,736</u>	<u>69,180</u>	<u>(956,880)</u>	<u>1,025,219</u>	(B)
10	Adjustment to Uncollectible Expense (7) - (9)		<u>(1,280,335)</u>		<u>(854,197)</u>	<u>(46,667)</u>	<u>645,748</u>	<u>(1,025,219)</u>	(C)

(A) Forecasted Period Uncollectible Expense is split using the following ratio developed from WPH-a:

	WPH-a	Ratio
Charge-offs	0.9140%	90.20%
Collection Costs	0.0500%	4.93%
Late Charges	-0.6910%	-68.19%
Time Value	<u>0.7403%</u>	<u>73.06%</u>
	1.0133%	100.00%

(B) The time value of money is eliminated because the sale of accounts receivable is included in short-term debt on Schedule J-2.

(C) This adjustment is conditional upon the Commission approving the Company's request to recover the annualized uncollectible expense related to fuel revenue through its GCA rider.

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 AMORTIZATION OF RATE CASE EXPENSE  
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

WPD-2.16a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
		\$
1	<u>Case No. 2009-00202</u>	
2	Estimated Expense	<u>260,000</u>
3		
4	Test Period Amortization ( Line 2 / 3 yrs )	86,667
5		
6	Annual Rate Case Expense - Case No. 2009-00202	<u>86,667</u>
7		
8	<u>Case No. 2001-092</u>	
9	AMRP Study Costs	2,670
10		
11	Base Period Amortization ( Line 9 * 12 months )	32,040
12		
13	Rate Case Expense - Case No. 2001-092	<u>32,040</u>
14		
15	Test Period Rate Case Expense	From Sch F-6 <---
16		118,707
17	Amount Included in the Test Period	<u>32,040</u>
18		
19	Adjustment to Test Period Expenses	To Sch D-2.16 <---
		<u>86,667</u>

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.18a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>Line No</u>	<u>Description</u>	<u>Schedule Reference</u>	<u>Long-Term Debt</u>	<u>Short-Term Debt</u>
1	Capital Structure	J-1, page 2	44.585%	5.514%
2				
3	Debt Portion of \$253,750,235 Gas Capitalization	WPA-1c	113,134,542	13,991,788
4				
5	Less: Debt Portion of \$3,777,154 CWIP Subject to AFUDC	B-4	<u>1,684,044</u>	<u>208,272</u>
6				
7	Debt Component less Applicable Portion		111,450,498	13,783,516
8	of Gas CWIP Subject to AFUDC			
9				
10	Annual Cost Rate	J-1, page 2	<u>4.657%</u>	<u>1.928%</u>
11				
12	Annualized Gas Interest Expense		<u>5,190,250</u>	<u>265,746</u>
13	for each Debt Component			
14				
15	Total Annualized Gas Interest Expense			5,455,996
16				
17	Test Period Gas Interest Deduction	WPD-2.18b		<u>5,244,336</u>
18				
19	Increase in Gas Interest Expense			<u>211,660</u>
20				
21	State Income Tax Effect @ 6.00% (A)	(Line 19 * 6.00%)	To Sch D-2.18, Pg. 2 <--	(12,700)
22				
23	Federal Income Tax Effect @ 35.00% (A)	((Line 19 - Line 21) * 35%)	To Sch D-2.18, Pg. 1 <--	(69,636)

(A) Source: Schedule H

Line No.	Description	Source	Amount
1	<b><u>Interest on Long-Term Debt:</u></b>		
2			
3	Total Company Interest on Long-Term Debt	Schedule I	\$ 17,565,159
4	Total Company Amortization of Debt Discount & Premium	Schedule I	235,486
5	Total Company Interest on Long-Term Debt		<u>17,800,645</u>
6			
7	Jurisdictional Rate Base Ratio		<u>29.106%</u>
8			
9	Interest on Long-Term Debt - Gas		<u>\$ 5,181,056</u>
10			
11		FERC Form 2	Percentage of
12		Page 340	Form 2 Totals
13			Allocation of
14			\$335,270 (1)
15	<b><u>Short-Term Interest:</u></b>		
16	Account No. 430 - Interest on Debt to Assoc. Cos.		
17	Money Pool - DE-KY to Duke Energy Indiana, Inc.	\$ 1,310	0.048% 161
18	Money Pool - DE-KY to Duke Energy Ohio, Inc.	280	0.010% 34
19	Money Pool - DE-KY to Duke Power Group Operations	95	0.003% 10
20	Money Pool - DE-KY to Service Company	4,941	0.181% 607
21	Money Pool - DE-KY to Cinergy Corp.	75,444	2.764% 9,267
22	Account No. 431 - Other Interest Expense		
23	Establishment of Interest Reserve	1,052,476	38.562% 129,287
24	Credit Facility	654,024	23.963% 80,341
25	Capital Meter Lease Interest	636,902	21.492% 72,056
26	Customer Service Deposits	358,506	13.135% 44,038
27	FIN 48	(93,036)	(3.409)% (11,429)
28	Swap Net Interest	(87,376)	(3.201)% (10,732)
29	Monthly Lease Interest	7,864	0.288% 966
30	Interest-Assigned from Service Company	71,888	2.634% 8,831
31	Bank Fees	30,461	1.116% 3,742
32	Deferred Compensation for Board of Directors	7,460	0.273% 915
33	Revolver Fees	7,360	0.270% 905
34	Gas Refund / Recon Adj in Accordance with PUCO Rule 28	710	0.026% (531)
35			
36	Total Account Nos. 430 & 431	<u>\$ 2,729,309</u>	<u>100.000%</u> \$ 335,270
37			
38	Remove Interest Expense not Included for Short-Term Debt		
39	Establishment of Interest Reserve		(129,287)
40	Credit Facility		(80,341)
41	Capital Meter Lease Interest		(72,056)
42	Swap Net Interest		10,732
43	Deferred Compensation for Board of Directors		(915)
44	Revolver Fees		(905)
45	Interest-Assigned from Service Company		(8,831)
46	FIN 48		11,429
47	Allocated Interest Expense on Short-Term Debt - Total Company		<u>\$ 217,412</u>
48			
49	Jurisdictional Rate Base Ratio		29.106%
50			
51	Interest on Short-Term Debt - Gas		<u>\$ 63,280</u>
52			
53	Total Forward Looking Test Period Gas Interest Expense		<u>\$ 5,244,336</u>

(1) Source: Schedule I-1.

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ELIMINATION OF REVENUES AND EXPENSES RELATED TO FACILITIES  
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
 FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPD-2.19a  
 PAGE 1 OF 2  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	Description	Amount	
		\$	
1	<u>Other Operating Revenues</u>		
2			
3	Misc. Service Revenues (Acct. 488030) (Erlanger Gas Plant)	(514,092)	
4	Total Other Operating Revenues	<u>(514,092)</u>	--> To Sch D-2.19 Pg 1
5			
6	<u>Expenses</u>		
7			
8	Operation and Maintenance		
9	O&M related to Interstate Service (WPD-2.19b)	(239,604)	
10	O&M related to Erlanger Gas Plant (WPD-2.19c)	(32,821)	
11	Total Operation and Maintenance Expenses	<u>(272,425)</u>	--> To Sch D-2.19 Pg 2
12			
13	Other State and Local Taxes		
14	Social Security (WPD-2.19b)	(4,440)	--> To Sch D-2.19 Pg 3
15			
16	Property Tax Expense		
17	4,390,640 @ 1.54%	(67,616)	--> To Sch D-2.19 Pg 4
18			
19	Total Adjustment to Operating Expense	<u>(344,481)</u>	
20			
21			
22	Income before State and Federal Income taxes	<u>(169,611)</u>	
23			
24	<b>Adjustments To State And Federal Income Taxes:</b>		
25			
26	Elimination of Reconciling Items & Sch "M"'s related to Facilities		
27	Devoted to Other Than Duke Energy Kentucky Customers:		
28			
29			
30			
31			
32		Sch E-1	Alloc to Fac.
33		(1)	Devoted - Other
34			Than DE-Ky Custs.
35			(WPD-2.19g)
36			To Be
37			Eliminated
38			(1*2)
39			
40	Tax Depreciation	(17,273,746)	1.54%
41	Loss on ACRS	0	1.54%
42			<u>(266,016)</u>
43			----> To Sch E-1
44			----> To Sch E-1
45	Total Schedule "M" Adjustments to be Eliminated	<u>(266,016)</u>	
46			
47	State Taxable Income (Ln 22 - Ln 38)	<u>96,405</u>	
48			
49	State Income Tax Expense @ 6.00% (A)	<u>5,784</u>	--> To Sch D-1
50			
51	Federal Taxable Income (Ln 40 - Ln 42)	<u>90,621</u>	
52			
53	Federal Income Tax Expense @ 35.000% (A)	<u>31,717</u>	--> To Sch D-1

(A) Source: Schedule H

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ELIMINATION OF REVENUES AND EXPENSES RELATED TO FACILITIES  
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
 FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPD-2.19a  
 PAGE 2 OF 2  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	Description	Sch E-1 (1)	Allc to Fac. Devoted to Other Than DE-Ky Custs. (WPD-2.19g) (2)	To Be Eliminated (1*2)
1				
2	Elimination of State Tax Deferrals related to Facilities			
3	Devoted to Other Than Duke Energy Kentucky Customers:			
4				
5	Liberalized Depreciation (Deferral)	(1,036,425)	1.54%	<u>(15,961)</u> --  To Sch-
6	(\$17,273,746) * 6.00%			D-2.19 Pg 5
7				
8				
9				
10	Elimination of Federal Tax Deferrals related to Facilities			
11	Devoted to Other Than Duke Energy Kentucky Customers:			
12				
13	Liberalized Depreciation (Deferral)	(5,683,062)	1.54%	<u>(87,519)</u> --  To Sch-
14	(\$17,273,746) * 32.90%			D-2.19 Pg 5

\*\*\*\* NOTE: The depreciation expense related to facilities devoted to other than Duke Energy Kentucky customers is calculated on the schedule which annualizes that expense. (Sch D-2.23)

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 EXPENSES RELATED TO FACILITIES  
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
 FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPD-2.19b  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	Description	Amount	Allocation % (A)	Allocated Amount	
1					
2	<u>O&amp;M Expenses (WPD-2.19d)</u>				
3					
4	Lines and Odorization Station Equip.	350,001	64.5%	225,751	To Sch G
5	Lines and Odorization Station Equip. -				as a reduction
6	Payroll Overhead (B)	21,478	64.5%	13,853	to various
7					payroll OH
8		<u>371,479</u>		<u>239,604</u>	→ To
9					WPD-2.19a
10					→
11	<u>Social Security Taxes</u>				
12					
13	Lines and Odorization St. Equip. (C)	<u>6,884</u>	64.5%	<u>4,440</u>	To
14		<u>6,884</u>		<u>4,440</u>	WPD-2.19a
15					→ & To Sch G
16					as a reduction
17					to various
18	(A) Rate based on DE-Ohio/DE-Ky Transportation and Reimbursement Agreement.				payroll taxes.
19					
20	(B) A&G Payroll Overheads computed at 23.4% on Labor Expenses				
21					
22	Lines and Odorization Station Equip.				
23					
24		91,787	From WPD-2.19d		
25		23.4%			
26		<u>21,478</u>	→		
27					
28	(C) Social Security Taxes computed at 7.5% on Labor Expenses				
29					
30	Lines and Odorization Station Equip.				
31					
32		91,787	From WPD-2.19d		
33		7.5%			
34		<u>6,884</u>	→		

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 PRODUCTION OPERATING EXPENSES ALLOCABLE TO  
 DE-KENTUCKY CUSTOMERS  
 FIVE YEAR AVERAGE THROUGH FEBRUARY 2009

WPD-2.19c  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Account	5 Year Average				Total	Alloc % (1)	Alloc to KY Cust.
		Nov.	Dec.	Jan.	Feb.			
1	711000	511	1,085	1,060	1,989	4,645	38.46%	1,786
2	712000	414	684	1,120	1,271	3,489	38.46%	1,342
3	717000	2,772	3,914	3,131	2,594	12,411	38.46%	4,773
4	728000	0	4,676	17,288	1,555	23,519	38.46%	9,045
5	728001	1,377	4,539	15,675	9,794	31,385	38.46%	12,071
6	735000	<u>760</u>	<u>2,181</u>	<u>3,416</u>	<u>3,533</u>	<u>9,890</u>	38.46%	<u>3,804</u>
7								
8	Total	<u>5,834</u>	<u>17,079</u>	<u>41,690</u>	<u>20,736</u>	<u>85,339</u>		<u>32,821</u>

(1) Source: WPD-2.19f.

(2) Expenses only for months in which Propane was vaporized.

Assumption: Propane was vaporized in November - February each year.



DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 OPERATION AND MAINTENANCE EXPENSE  
 FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPD-2.19d  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>Line No.</u>	<u>Account</u>	<u>Labor</u>	<u>M&amp;E</u>	<u>Total</u>
1	<u>Total Accounts 874 and 887 (1)</u>			
2	874000	677,897	965,499	1,643,396
3	887000	<u>455,780</u>	<u>529,326</u>	<u>985,106</u>
4				
5	Total O&M	<u>1,133,677</u>	<u>1,494,825</u>	<u>2,628,502</u>
7				
8	<u>Ratio of Odorization Station Equip to Total Account (2)</u>			
9	874000	13.54%	2.62%	
10	887000	0.00%	0.00%	
11				
12	Various Lines &			
13	<u>Odorization Station Equip.</u>			
14	874000	91,787	138,230	230,017
15	887000	<u>0</u>	<u>119,984</u>	<u>119,984</u>
16				
17				
18	Total O&M to Eliminate	<u>91,787</u>	<u>258,214</u>	<u>350,001</u>

(1) Per budget.  
 (2) Source: WPD-2.19e

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 OPERATION AND MAINTENANCE EXPENSE  
 FOR THE FOUR YEARS ENDED DECEMBER 31, 2008

WPD-2.19e  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

<u>Line No.</u>	<u>Account</u>	<u>Labor</u>	<u>M&amp;E</u>	<u>Total</u>
1	Various Lines &			
2	<u>Odorization Station Equip. (1)</u>			
3	874000	340,508	93,297	433,805
4	887000	<u>0</u>	<u>0</u>	<u>0</u>
5	Total O&M to Eliminate	<u>340,508</u>	<u>93,297</u>	<u>433,805</u>
6				
7				
8	<u>Total Accounts 874 and 887</u>			
9	874000	2,515,645	3,554,727	6,070,372
9	887000	<u>1,351,310</u>	<u>1,740,087</u>	<u>3,091,397</u>
10				
11	Total O&M	<u>3,866,955</u>	<u>5,294,814</u>	<u>9,161,769</u>
12				
13				
13	<u>Ratio of Odorization Station Equip to Total Account (2)</u>			
14	874000	13.54%	2.62%	
15	887000	0.00%	0.00%	

(1) Project code RSSOSE.

(2) To be applied to Accounts 874 and 887 as budgeted.

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ERLANGER GAS PLANT  
 PROPANE GALLONS VAPORIZED FOR DE-OHIO AND DE-KENTUCKY  
 FIVE YEAR AVERAGE ENDED DECEMBER 31, 2008

WPD-2.19f  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Month	DE-Ohio	DE-Kentucky	Total	
1	January	90,894	77,446	168,340	
2	February	15,347	28,333	43,680	
3	March	9,081	8,460	17,541	
4	April	0	0	0	
5	May	0	0	0	
6	June	0	0	0	
7	July	0	0	0	
8	August	0	0	0	
9	September	0	0	0	
10	October	0	0	0	
11	November	252	4,042	4,294	
12	December	34,355	22,664	57,019	
13	Physical Inv. Adj.	0	0	0	
14	Total	<u>149,929</u>	<u>140,945</u>	<u>290,874</u>	
15					
16	Percent	51.54%	48.46%	100.00%	
17					
18					Non KY
19					Customer
20		<u>Normal (1)</u>	<u>Production</u>	<u>Variance</u>	<u>Percent</u>
21	DE-Ohio	65.00%	51.54%		
22	DE-Kentucky	35.00%	48.46% (2)	13.46%	38.46% (3)
23					
24					To WPD-2.19c

- (1) Allocation of fixed costs per agreement between DE-Kentucky and DE-Ohio.
- (2) Percentage of production expenses related to KY customers.
- (3) Percentage of production expenses related to non-KY customers to be eliminated.  
 (DE-Kentucky Variance / DE-Kentucky Normal)

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 COMPUTATION OF RATIO OF PLANT DEVOTED TO OTHER THAN  
 DE-KENTUCKY CUSTOMERS TO TOTAL PLANT FOR ELIMINATION PURPOSES  
 AS OF JANUARY 31, 2011

WPD-2.19g  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

LINE NO.	Description	Schedule		Amount
1	Total Net Gas Plant before Adjustment			
2	of Facilities Devoted to Other	B-2	Original Cost	\$ 401,343,404
3	Than Duke Energy Kentucky Customers	less: B-3, Pg 4	Accum Depr.	<u>112,238,367</u>
4			Net Plant	<u>\$ 289,105,037</u>
5				
6	Total Net Gas Plant Devoted to	B-2.2 Total	Original Cost	\$ 12,357,099
7	Than Duke Energy Kentucky Customers	less: B-3.1 Reserve	Accum Depr.	<u>7,896,329</u>
8			Net Plant	<u>\$ 4,460,770</u>
9				
10				
11	Ratio of Plant Devoted to Other Than			
12	Duke Energy Kentucky Customers to Total Plant (Line 8 / Line 4)			<u>1.54%</u>

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ANNUALIZATION OF AFUDC FOR  
CONSTRUCTION WORK IN PROGRESS

WPD-2.20a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<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	\$ 3,777,154
2			
3	Rate of return at January 31, 2011	Sch J-1, Page 2	<u>7.671%</u>
4			
5	Annualized AFUDC	To Sch D-2.20 <--	<u>\$ 289,745</u>

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST PROPERTY TAX

WPD-2.21a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Class of Property	Prop Tax Class Code	Net Book Value Allocated to Gas (a) \$	Estimated Property Tax Ratio (b) %	Estimated Property Tax Rate (b) %	Estimated Property Tax \$
1	Non-taxable Property	N	2,181,535	0.00000%	0.00000%	0
2	Real Estate	R	252,877,491	92.67100%	1.24533%	2,918,357
3	Tangible Personal Property	P	32,576,381	91.74778%	1.70300%	508,994
4	Manufacturing Property	M	<u>786,014</u>	93.85778%	0.15000%	<u>1,107</u>
5	Total		<u>288,421,421</u>			3,428,458
6	Adjusted Jurisdictional Property Tax Expense (c)					<u>4,323,024</u>
7	Property Tax Annualization Adjustment					<u>(894,566)</u>

(a) From WPD-2.21b  
 (b) From WPD-2.21c  
 (c) From WPD-2.19a

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST PROPERTY TAX

WPD-2.21b  
 PAGE 1 OF 4  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period				Net Book Value	Property Tax Class Code	Net Book Value Allocated to Gas
				Plant In-Service	CWIP Allocated	Accumulated Depreciation	RWIP Allocated			
				\$		\$		\$	\$	
1	304	20400	Land and Land Rights	41,199		0		41,199	R	41,199
2	304	20401	Rights of Way	8,554		8,554		0	M	0
3	305	20500	Structures & Improvements	548,579		489,295		59,284	R	59,284
4	311	21100	Liquefied Petroleum Gas Equipment	1,496,617		710,603		786,014	M	786,014
5		108	Retirement Work in Progress							0
										0
6			Total Manufactured Gas Production Plant	2,094,949	0	1,208,452	0	886,497		886,497

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST PROPERTY TAX

WPD-2.21b  
 PAGE 2 OF 4  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period				Net Book Value	Property Tax Class Code	Net Book Value Allocated to Gas
				Plant In-Service	CWIP Allocated	Accumulated Depreciation	RWIP Allocated			
				\$		\$	\$		\$	
						0	0	36,687		36,687
1	374	27400	Land and Land Rights	36,319	368			453,618	R	453,618
2	374	27401	Rights of Way	827,989	8,380	387,605	(4,854)	33,057	R	33,057
3	375	27500	Structures & Improvements	123,687	1,252	93,047	(1,165)	713,540	R	713,540
4	376	27601	Mains - Cast Iron & Copper	1,123,679	11,373	426,857	(5,345)	41,581,540	R	41,581,540
5	376	27602,27607	Mains - Steel	71,121,151	719,843	30,643,186	(383,732)	120,241,342	R	120,241,342
6	376	27603,27608	Mains - Plastic	139,828,676	1,415,257	21,268,933	(266,342)	12,083,208	R	12,083,208
7	376	27605	Mains - Feeder	19,298,783	195,330	7,504,886	(93,981)	2,275,900	P	2,275,900
8	378	27800	System Meas. & Reg. Station Equipment	3,717,957	37,631	1,498,452	(18,764)	284,545	P	284,545
9	378	27801	System Meas. & Reg. Station Equipment-Elec	554,956	5,617	279,528	(3,500)	565,146	P	565,146
10	378	27802	District Regulating Equipment	1,107,447	11,209	560,529	(7,019)	(201,428)	R	(201,428)
11	380	28001	Services- Cast Iron & Copper	1,426,830	14,441	1,663,531	(20,832)	2,296,171	R	2,296,171
12	380	28002,28004	Services-Steel	4,009,714	40,584	1,776,372	(22,245)	74,133,109	R	74,133,109
13	380	28003,28005-280	Services-Plastic	95,825,728	969,887	22,949,898	(287,392)	9,083,169	P	9,083,169
14	381	28100,28101	Meters	11,222,089	113,583	2,281,068	(28,565)	7,260,502	P	7,260,502
15	382	28200,28201	Meter Installations	9,783,936	99,027	2,655,717	(33,256)	5,094,376	P	5,094,376
16	383	28300,283001	House Regulators	6,204,716	62,800	1,188,017	(14,877)	5,282,923	P	5,282,923
17	384	28400,28401	House Regulator Installations	6,329,715	64,065	1,124,944	(14,087)	129,953	P	129,953
18	385	28500	Large Industrial Meas. & Reg. Equipment	439,685	4,450	318,166	(3,984)	31,195	P	31,195
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	64,791	656	34,686	(434)	15,786	P	15,786
20	385	28700	Other Equipment - Other	108,084	1,094	94,576	(1,184)	16,492	P	16,492
21	387	28701	Street Lighting Equipment	30,411	307	14,408	(182)	553,530	N	553,530
22			Asset Retirement Obligation	1,014,039		460,509		0		0
23		108	Retirement Work in Progress	0		(1,211,740)	1,211,740			
24			Total Distribution Plant	374,200,382	3,777,154	96,013,175	0	281,964,361		281,964,361



DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST PROPERTY TAX

WPD-2.21b  
 PAGE 3 OF 4  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period				Net Book Value	Property Tax Class Code	Net Book Value Allocated to Gas	
				Plant In-Service	CWIP Allocated	Accumulated Depreciation	RWIP Allocated				
				\$		\$	\$		\$		
1		20300	Miscellaneous Intangible Plant	497,352		414,571	82,781	N	82,781		
2	391	29100	Office Furniture & Equipment	12,509		10,198	2,311	P	2,311		
3	392	29200	Transportation Equipment	0		777	(777)	P	(777)		
4	392	29201	Trailers	96,158		86,921	9,237	P	9,237		
5	394	29400	Tools, Shop & Garage Equipment	2,655,721		1,035,255	1,620,466	P	1,620,466		
6	396	29600	Power Operated Equipment	47,221		47,221	0	P	0		
7	398	29800	Miscellaneous Equipment	0		0	0	P	0		
8		108	Retirement Work in Progress	0		0	0		0		
<hr/>											
9			Total General Plant	3,308,961	0	1,594,943	0	1,714,018		1,714,018	
<hr/>											
10			Total Gas Plant	379,604,292	3,777,154	98,816,570	0	284,564,876		284,564,876	

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST PROPERTY TAX

WPD-2.21b  
 PAGE 4 OF 4  
 WITNESS RESPONSIBLE.  
 R. M. PARSONS

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period				Net Book Value	Property Tax Class Code	Net Book Value Allocated to Gas
				Plant In-Service	CWIP Allocated	Accumulated Depreciation	RWIP Allocated			
				\$		\$		\$	\$	
1		10300	Miscellaneous Intangible Plant	22,071,145		16,201,255	(133,313)	6,003,203	N	1,545,224
2		17001	Leased Common Meters	601,513		81,549	(671)	520,635	P	134,011
3		18900	Land and Land Rights	154,248		0	0	154,248	R	39,703
4		19000	Structures & Improvements	8,102,991		2,817,468	(23,184)	5,308,707	R	1,366,461
5		19100	Office Furniture & Equipment	402,556		354,691	(2,919)	50,784	P	13,072
6		19300	Stores Equipment	5,563		(5,039)	41	10,561	P	2,718
7		19400	Tools, Shop & Garage Equipment	178,694		98,723	(812)	80,783	P	20,794
8		19700	Communication Equipment	4,921,074		2,092,569	(17,219)	2,845,724	P	732,489
9		19800	Miscellaneous Equipment	11,372		3,352	(27)	8,047	P	2,073
10		108	Retirement Work in Progress	0		(178,104)	178,104	0		0
11			Total Common Plant	36,449,156	0	21,466,464	0	14,982,692		3,856,545
12			Common Plant Allocated to Gas							
13			25.74% Original Cost	9,382,013		5,525,468		3,856,545		
			25.74% Reserve for Depreciation							
14			Total Gas Plant including Allocated Common	388,986,305	3,777,154	104,342,038	0	288,421,421		288,421,421

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 ADJUST PROPERTY TAX

WPD-2.21c  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Description	2008	2007	2006	Average
1	<b><u>Calculation of 3-Year Average Property Tax Assessment Ratio</u></b>				
2	Real Estate	87.01506%	90.99794%	100.00%	92.67100%
3	Tangible Personal Property	84.23612%	91.00721%	100.00%	91.74778%
4	Manufacturing Property	90.55505%	91.01828%	100.00%	93.85778%
5	<b><u>Calculation of 3-Year Average State and Local Property Tax Rate</u></b>				
6	Avg Local Real Estate Rate	1.1120%	1.12800%	1.1240%	1.121333%
7	State Real Estate Rate	0.1220%	0.12200%	0.1280%	0.124000%
8	Total Real Estate Rate				<u>1.245333%</u>
9	Avg Local Tangible Personal Property Rate	1.2260%	1.25000%	1.2830%	1.253000%
10	State Tangible Personal Property Rate	0.4500%	0.45000%	0.4500%	0.450000%
11	Total Tangible Personal Property Rate				<u>1.703000%</u>
12	State Manufacturing Property Rate	0.1500%	0.15000%	0.1500%	<u>0.150000%</u>

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ELIMINATE MISCELLANEOUS EXPENSES

WPD-2.22a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Process</u>	<u>Account</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	EMPLREC	880000	Gas Distribution-Other Expenses	\$ 1,217	\$ (1,217)
2	ADMISC	910000	Misc Cust Serv And Info	855	(855)
3	SPONSOR	923000	Outside Services Employed	<u>2,139</u>	<u>(2,139)</u>
4					
5			Total Miscellaneous Expenses	<u>\$ 4,211</u>	<u>\$ (4,211)</u>

↑  
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE  
THIRTEEN MONTHS ENDED JANUARY 31, 2011.

WPD-2.23a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount (\$)</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	11,657,827	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>9,595,876</u>	
3	Annualized Depreciation Adjustment		<u>2,061,951</u>	--> To Sch D-2.23 & Sch E-1, Pg. 1 Ln. 13

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ADJUSTMENT TO DEFERRED TAXES DUE TO  
ANNUALIZATION OF DEPRECIATION EXPENSE

WPD-2.23b  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount (\$)</u>
1	Annualized Depreciation Adjustment	WPD-2.23a	2,061,951
2	State Deferred Tax Adjustment (Line 1 * 6.00%)		(123,717) --> To Sch D-2.23
3	Federal Deferred Tax Adjustment ((Line 1 + Line 2) * 35.00%)		(678,382) --> To Sch D-2.23

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ELIMINATE UNBILLED REVENUE AND GAS COSTS

WPD-2.24a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Unbilled Base Revenue	\$ (50,686)	\$ 50,686 (A)
2	Unbilled GCR Revenue	<u>846,223</u>	<u>(846,223) (A)</u>
3	Total Unbilled Revenue	<u>\$ 795,537</u>	<u>\$ (795,537)</u>
4	Unbilled Gas Costs	<u>\$ 846,223</u>	<u>\$ (846,223) (A)</u>

(A) To Schedule D-1

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ELIMINATE UNBILLED REVENUE AND GAS COSTS

WPD-2.24b  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount</u> (\$)	
1	Elimination of Unbilled Gas Costs	WPD-2.24a	(846,223)	
2	State Deferred Tax Adjustment (Line 1 * 6.00%)		50,773	--> To Sch D-2.24
3	Federal Deferred Tax Adjustment ((Line 1 + Line 2) * 35.00%)		278,408	--> To Sch D-2.24



DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
INCENTIVE COMPENSATION

WPD-2.26a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

Line No.	Plan Description	Test Period Expense	Percent of Plan Dollars		Amount of Plan Dollars		Proposed Adjustment
			Customer	Shareholder	Customer	Shareholder	
1	STI - Non Leadership	429,003	68.75%	31.25%	294,940	134,063	(134,063)
2	STI - Leadership	189,162	50.00%	50.00%	94,581	94,581	(94,581)
3	UEIP	123,598	50.00%	50.00%	61,799	61,799	(61,799)
4	Executive LTI	<u>326,058</u>	0.00%	100.00%	<u>0</u>	<u>326,058</u>	<u>(326,058)</u>
5	Total	<u>1,067,821</u>			<u>451,320</u>	<u>616,501</u>	<u>(616,501)</u>

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ANNUALIZE KPSC MAINTENANCE FEES  
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPD-2.27a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
1	Base Revenue	Sch. C-2	45,041,432
2	Fuel Revenue	Sch. C-2	78,939,367
3	Less: Interdepartmental Revenues	Sch. C-2.1	<u>43,376</u>
4	Revenue Subject to Uncollectible Ratio (1) + (2) - (3)		123,937,423
5	KPSC Maintenance Tax Factor	WPH-a	<u>0.1600%</u>
6	Annualized KPSC Maintenance Tax (4) * (5)		198,300
7	Forecasted KPSC Maintenance Tax	Budget	<u>246,367</u>
8	Adjustment to KPSC Maintenance Tax (6) - (7)		<u>(48,067)</u>

DUKE ENERGY KENTUCKY, INC.  
GAS DEPARTMENT  
CASE NO. 2009-00202  
ELIMINATE MERGER CREDIT AND COSTS

WPD-2.28a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

<u>Line No.</u>	<u>Account</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	928000	Amortization of Merger Transaction Costs	\$ 290,184	\$ (290,184)

↑  
To Schedule D-1



SECTION E  
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
GAS DEPARTMENT  
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

LINE No.	DESCRIPTION	BASE PERIOD	FORECASTED PERIOD
		Twelve Months Ended September 30, 2009	Twelve Months Ended January 31, 2011
1	Oper Income Before Federal & State Income Taxes	6,888,400	10,014,710
2			
3	1107 Interest Charges Allocated	(4,967,514)	(4,177,180)
4			
5	PERM Permanent Differences	(54,403)	(68,552)
6			
7	T13A08 Accounting Depreciation	8,838,161	9,595,876
8	T15A24 Amortization of Loss on Reacquired Debt	175,048	122,590
9	T13A28 Tax Depreciation	(17,992,799)	(17,273,746)
10	T19A92 Deferred Fuel Cost - PGA	(7,647,986)	0
11	T19A94 Unbilled Revenue - Fuel	(3,879,447)	846,223
12	OTH Other	20,383,117	1,311,530
13			
14			
15	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	1,742,577	371,451
16			
17	Ky Tax Inc Adj - Misc:		
18	Kentucky Tax Inc. Adjustment - Misc	2,438,431	(1,499,627)
19			
20	Kentucky Taxable Income	4,181,008	(1,128,176)
21			
22	Kentucky Income Tax Expense @ 6.000%	250,860	(67,691)
23			
24	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	1,742,577	371,451
25	Kentucky Income Tax	250,860	(67,691)
26			
27	Federal Taxable Income - Ordinary	1,491,717	439,142
28			
29	Federal Income Tax Before Credits @ 35%	522,101	153,700

DUKE ENERGY KENTUCKY, INC.  
CASE NO 2009-00202  
GAS DEPARTMENT  
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1b  
WITNESS RESPONSIBLE:  
R M PARSONS

Line No.	DESCRIPTION	Actual			Budget	
		9 Months Ended September 2008	12 Months Ended December 2008	3 Months Ended March 2009	6 Months Ended September 2009	12 Months Ended September 2009
1	Operating Income Before Federal & State Income Tax					6,888,400
2						
3	Interest Expense	0	0	0	0	(4,967,514)
4						
5	P11A77 AFUDC Equity	(313,738)	(351,068)	17,036	(80,729)	(101,023)
6	P11A79 Amortization of Gains on I/C Sales of Plant	(46,620)	0	0	0	46,620
7	T11A02 Bad Debts Tax over Book	0	0	1,746	0	1,746
8	T11B16 Offsite Gas Storage Costs	(3,218,679)	9,833,699	0	0	13,052,378
9	T13A04 AFUDC Interest	(145,491)	(166,028)	4,404	(88,363)	(104,496)
10	T13A05 Repairs Allowed on Post ADR Prop	(96,000)			(64,350)	31,650
11	T13A08 Book Depreciation/Amortization	6,111,698	8,278,014	2,291,350	4,380,495	8,838,161
12	T13A14 Contributions in Aid of Construction	(244,450)	(269,497)	(35,723)	(27,502)	(88,272)
13	T13A16 Cost of Removal	(36,947)	20,436	5,109	0	62,492
14	T13A26 Tax Interest Capitalized	264,670	301,460	(2,596)	158,112	192,306
15	T13A28 Tax Depreciation/Amortization	(11,993,436)	(16,018,055)	(4,414,327)	(9,553,853)	(17,992,799)
16	T13B08 Asset Retirement Obligation	238,757	123,376	58,537		(56,844)
17	T13B09 Book Depr on Trans Equipmt to ADR	1,791	1,046	262	0	(483)
18	T13B18 Loss on ACRS	(418,033)	(233,961)	(58,490)		125,582
19	T13B19 Leased Meters - Elec & Gas	456,191	419,408	(82,442)		(119,225)
20	T15A24 Loss on Reacquired Debt	(1,056,592)	(1,036,856)	18,864	136,448	175,048
21	T15A26 Merger Costs	(20,661)	(26,547)	(5,886)	(45,058)	(56,830)
22	T15B04 Reg Asset - Accr Pension FAS 158	(3,218,493)	(3,243,877)	(1,304,296)		(1,329,680)
23	T17A01 Vacation Carryover - Reg Asset		(239,892)			(239,892)
24	T17A02 Vacation Pay Accrual	0	354,710	0	0	354,710
25	T19A89 Gas Supplier Refunds	(1,436,488)	(160,483)	363,968	0	1,639,973
26	T19A91 Rate Case - Deferred Cost	86,409	101,667	12,552	118,608	146,418
27	T19A92 Deferred Fuel Cost - PGA	6,882,138	(3,173,142)	2,407,294	0	(7,647,986)
28	T19A94 Unbilled Revenue - Fuel	1,268,820	7,696,140	(7,696,140)	(2,610,627)	(3,879,447)
29	T20C02 Demand Side Management (DSM) Defer	(2,342,291)	(2,420,826)	(244,885)	745,503	422,083
30	T22A28 Retirement Plan Expense	0	0	0	263,016	263,016
31	T22A29 Non-qualified Pension - Accrual	32,831	0	0		(32,831)
32	T22A30 Retirement Plan Funding	0	3,949,079	205,585		4,154,664
33	T22A31 Non-qualified Pension - Payment	0	35,937	666		36,603
34	T22B15 401K Incentive Plan	0	5,087	(1,549)	0	3,538
35	T22B29 Tax Int Accrual - Non-cur Liab			64,276		64,276
36	T22E04 OPEB Funding Payment	0	1,818,405	29,340	0	1,847,745
37	T22E06 FAS 112 Medical Expenses Accrual	174,864	214,285	14,502	90,724	144,647
38	T22E10 Employee Medical & Hospital Accrual	0		(145,558)		(145,558)
39	T22F02 Injuries and Damages	0	0	0	(31,680)	(31,680)
40	T22H09 Decommissioning Liability	(246,493)	(137,777)	0		108,716
41	T22H12 ARO Regulatory Asset			(63,635)		(63,635)
42						
43	Federal Taxable Income Adjustments - Net	(9,316,243)	5,674,740	(8,560,036)	(6,609,256)	(5,145,823)
44						
45	F T I Before S I T & Federal Tax Loss Carryforward					1,742,577
46						
47	Ky Tax Inc Adj - Misc:					
48	Kentucky Tax Inc Adjustment - Bonus Depr					2,438,431
49						
50	Kentucky Taxable Income					4,181,008
51						
52	Kentucky Income Tax Expense @ 6 000%					250,860
53						
54	F T I Before S I T & Federal Tax Loss Carryforward					1,742,577
55	Kentucky Income Tax					250,860
56						
57	Federal Taxable Income - Ordinary					1,491,717
58						
59	Federal Income Tax Before Credits @ 35%					522,101





SECTION F  
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
PROFESSIONAL SERVICES EXPENSES  
DATA: "X" BASE PERIOD FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

WPF-5a  
WITNESS RESPONSIBLE:  
R. M. PARSONS

Line No.	Project / Description	Total	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Legal													
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	Engineering													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	Accounting													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	Other													
14	Postage & Freight	29	0	10	0	7	0	0	2	2	2	2	2	2
15	Dues - Deductible	706	161	158	164	302	(79)		0	0	0	0	0	0
16	Contract Services	1,013,592	89,154	61,574	107,702	99,197	42,266	77,406	81,797	84,191	91,465	87,861	97,182	93,797
17	Audit Fees	68,499	(2)	2	14,669	0	0	17,858	0	0	17,986	0	0	17,986
18	Contract Emp Exp - 50% Deduct	4,700	0	35	0	13,600	(8,935)		0	0	0	0	0	0
19	Vendor EMP EXP - Deductible	4,278	(991)	398	1,152	917	424	931	255	255	254	226	227	230
20	Contract/Outside Services NLBR	111,954	2,935	5,666	31,765	4,108	5,101	3,692	8,539	8,673	12,422	9,381	8,710	10,962
21	Consultant	158,068	(1,501)	23,796	34,044	15,186	9,876	6,750	10,490	10,562	13,536	10,747	10,942	13,640
22	Baseload Contract Labor	468,866	35,440	32,171	57,036	11,727	38,823	45,882	42,350	41,990	42,004	41,976	40,082	39,385
23	Turnkey Service Contract Labor	15,974	930	843	2,296	1,777	2,477	7,651	0	0	0	0	0	0
24	Accounting Entry	(22,849)	(67)	6	(10,971)	(41)	(63)	(11,713)	0	0	0	0	0	0
25	Other - Rounding	5,657	259	1,521	460	1,481	(472)	186	370	370	370	374	368	370
26	Total Other Services	1,823,817	126,318	126,180	238,317	148,261	89,418	148,643	143,803	146,043	178,039	150,567	157,513	176,372
27														
28	Total	1,823,817	126,318	126,180	238,317	148,261	89,418	148,643	143,803	146,043	178,039	150,567	157,513	176,372

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2009-00202  
PROFESSIONAL SERVICES EXPENSES  
DATA: BASE PERIOD "X" FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2011

WPF-5b  
WITNESS RESPONSIBLE:  
R. M. PARSONS

Line No.	Project / Description	Total	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Legal</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Engineering</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Accounting</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Postage & Freight	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Dues - Deductible	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Contract Services	1,072,410	81,264	96,042	81,563	82,829	100,852	85,385	89,276	99,886	86,930	85,574	102,378	80,431
17	Audit Fees	71,975	5,454	6,446	5,474	5,559	6,769	5,731	5,992	6,704	5,834	5,743	6,871	5,398
18	Contract Emp Exp - 50% Deduct	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Vendor EMP EXP - Deductible	2,857	216	256	217	221	269	227	238	266	232	228	273	214
20	Contract/Outside Services NLBR	117,296	8,888	10,505	8,921	9,059	11,031	9,339	9,765	10,925	9,508	9,360	11,198	8,797
21	Consultant	139,765	10,591	12,517	10,630	10,795	13,144	11,128	11,635	13,018	11,329	11,153	13,343	10,482
22	Baseload Contract Labor	495,456	37,544	44,372	37,682	38,267	46,594	39,448	41,246	46,148	40,162	39,535	47,299	37,159
23	Turnkey Service Contract Labor	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Accounting Entry	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Other - Rounding	4,380	332	392	334	339	411	349	363	407	356	349	418	330
26	Total Other Services	1,904,139	144,289	170,530	144,821	147,069	179,070	151,607	158,515	177,354	154,351	151,942	181,780	142,811
27														
28	Total	1,904,139	144,289	170,530	144,821	147,069	179,070	151,607	158,515	177,354	154,351	151,942	181,780	142,811



SECTION G  
WORKPAPERS  
(not applicable)



SECTION H  
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2009-00202  
 UNCOLLECTIBLE ACCOUNTS EXPENSE  
 AVERAGE DISCOUNT RATE

WPH-a  
 WITNESS RESPONSIBLE:  
 R. M. PARSONS

Line No.	Description	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Average
1	Charge-offs	0.8897%	0.9041%	0.9153%	0.9129%	0.9107%	0.9203%	0.9287%	0.9198%	0.9144%	0.9195%	0.9236%	0.9090%	0.9140%
2	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
3	Late Charges	(0.6855)%	(0.6882)%	(0.6899)%	(0.6934)%	(0.6906)%	(0.6919)%	(0.6910)%	(0.6926)%	(0.6933)%	(0.6946)%	(0.6919)%	(0.6893)%	(0.6910)%
4	Time Value	<u>0.8058%</u>	<u>0.8241%</u>	<u>0.7846%</u>	<u>0.7805%</u>	<u>0.7799%</u>	<u>0.7916%</u>	<u>0.9623%</u>	<u>0.8029%</u>	<u>0.7189%</u>	<u>0.5450%</u>	<u>0.5383%</u>	<u>0.5503%</u>	<u>0.7403%</u>
5														
6	Total Discount	1.0600%	1.0900%	1.0600%	1.0500%	1.0500%	1.0700%	1.2500%	1.0800%	0.9900%	0.8200%	0.8200%	0.8200%	1.0133%
7														
8	Less: Time Value	<u>0.8058%</u>	<u>0.8241%</u>	<u>0.7846%</u>	<u>0.7805%</u>	<u>0.7799%</u>	<u>0.7916%</u>	<u>0.9623%</u>	<u>0.8029%</u>	<u>0.7189%</u>	<u>0.5450%</u>	<u>0.5383%</u>	<u>0.5503%</u>	<u>0.7403%</u>
9														
10	Uncollectible Factor	0.2542%	0.2659%	0.2754%	0.2695%	0.2701%	0.2784%	0.2877%	0.2771%	0.2711%	0.2750%	0.2817%	0.2697%	0.2730%