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April 22, 2010

VIA HAND DELIVERY

Jeff R. DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
Frankfort, KY 40602-0615

Re: Case No. 2009-00548
Case No. 2009-00549

Dear Mr. DeRouen:

Enclosed please find for filing ten copies of the Kentucky Cable Telecommunications Association's Expert Testimony in the above referenced cases.

Thank you.

Very truly yours,

WYATT, TARRANT & COMBS, LLP

Frank F. Chuppe

FFC/lc
Enclosures

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COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS BASE RATES	)))	CASE NO. 2009-00548

DIRECT TESTIMONY

OF

PATRICIA D. KRAVTIN

Submitted on

Behalf of

The Kentucky Cable Telecommunications Association

April 22, 2010

Q: PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.

A: My name is Patricia D. Kravtin. My business address is 57 Phillips Avenue, Swampscott, Massachusetts. I am an economist in private practice specializing in the analysis of telecommunications regulation and markets.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I received a B.A. with Distinction in Economics from the George Washington University. I studied in the Ph.D. program in Economics under a National Science Foundation Fellowship at the Massachusetts Institute of Technology ("M.I.T."). My fields of concentration at M.I.T. were government regulation of industry, industrial organization, and urban and regional economics. My professional background includes a wide range of consulting experiences in regulated industries. Prior to starting my own consulting practice, I was a consultant at the national economic research and consulting firm of Economics and Technology, Inc. ("ETI") in that firm's regulatory consulting group, where I held positions of increasing responsibility, including Senior Vice President/Senior Economist.

Q: WHAT IS YOUR EXPERIENCE SERVING AS AN EXPERT IN PROCEEDINGS RELATED TO TELECOMMUNICATIONS MATTERS?

A: I have testified or served as an expert on telecommunications matters in proceedings before over thirty state regulatory commissions. I have also provided expert testimony and reports in proceedings before the Federal Communications Commission ("FCC") and before international agencies including the Canadian Radio-television and

Telecommunications Commission, the Ontario Energy Board, and the Guam Public Utilities Commission. In addition, I have testified as an expert witness in antitrust litigation in federal district court, and also before a number of state legislative committees. A detailed resume summarizing my educational background and previous experience is provided in Attachment 1 to my testimony.

Over the course of my career, I have been actively involved in a number of state and federal regulatory commission proceedings involving cost methodologies and the allocation of costs of incumbent local exchange carriers ("ILECs") and electric utilities. One local network component, essential for the provision of competitive communications services, with which I am also very familiar, is access to poles, ducts, conduits, and rights-of-way. I have testified extensively on matters pertaining to these essential facilities before state and federal regulatory agencies and district courts. I have also been actively involved in related issues pertaining to broadband deployment. I have authored a number of reports dealing with this subject and participated as a grant reviewer for the Broadband Technology Opportunities Program ("BTOP") administered by National Telecommunications and Information Administration ("NTIA").

Q: CAN YOU DESCRIBE YOUR EXPERIENCE IN POLE ATTACHMENTS PROCEEDINGS?

A: Yes. I have submitted reports in pole proceedings before the FCC, including its most recent rulemaking proceeding, *In the Matter of Implementation of Section 224 of the Act; Amendment of the Commission's Rules and Policies Governing Pole Attachments,* WC Docket No. 07-245, RM 11293, RM 11303 (FCC 2008 NPRM Proceeding). I have

served as an expert or advisor on pole attachment matters in proceedings involving investor-owned utilities, non-profit consumer-owned utilities, and municipally-owned utilities, and before the following state regulatory commissions: the Arkansas Public Service Commission, the Public Utilities Commission of Ohio, the Public Utilities Commission of Texas, the Georgia Public Service Commission, the South Carolina Public Service Commission, the Public Service Commission of the District of Columbia, the New Jersey Board of Public Utilities, and the New York Public Service Commission.

Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?

A: Yes, I testified before the Kentucky Public Service Commission (KPSC or Commission) in connection with two South Central Bell Telephone Company rate cases, Case No. 8847 (1984) and Case No. 8467 (1982), on behalf of the KPSC staff and the Commonwealth of Kentucky, respectively.

Q: WHY HAS THE KENTUCKY CABLE TELECOMMUNICATIONS ASSOCIATION ASKED YOU TO PRESENT TESTIMONY IN THIS PROCEEDING?

A: I was asked by the Kentucky Cable Telecommunications Association (KCTA) to address matters raised in this proceeding relating to the pole attachment rental rates that Kentucky Utilities Company (KU) charges cable operators. In particular, my testimony provides calculations of fair, just and reasonable pole attachment rental rates applicable to KU. I have based my testimony on the uniform formula methodology for calculating cable

attachment charges established by the KPSC in Administrative Case No. 251,[1] and in subsequent KPSC rulings addressing the application of its pole rate formula.

Q: PLEASE SUMMARIZE YOUR TESTIMONY.

A: The need for effective pole regulation arose, because cable operators and other third-parties had no practical alternative but to attach to existing pole lines – a condition as relevant today as it was decades ago. In the absence of effective pole regulation, pole-owning utilities, because of their historical incumbency, would be in a position to limit access to these essential bottleneck facilities and/or to extract excessive monopoly rents. Moreover, without effective regulation, a utility's monopoly control over poles makes it a gatekeeper controlling the availability of new advanced broadband services and applications in its service area. This scenario is precisely the type of behavior that pole regulation, nationally, and here in Kentucky following the state's certification to self-regulate pursuant to Administrative Case No. 251, was designed to address.

In Administrative Case No. 251, the KPSC established a uniform pole rate formula designed to "produce a fair, just and reasonable rate, based on the fully allocated costs of the utility in furnishing pole attachment services."[2] The KPSC formula consists of three basic components: "(1) embedded cost of an average bare pole of the utility of the type and size which is or may be used for the provision of a CATV attachment (2) multiplied

[1] *In the Matter of the Adoption of a Standard Methodology for Establishing Rates for CATV Pole Attachments*, Administrative Case No. 251, Amended Order (Admin. 251), Kentucky Public Service Commission, September 17, 1982.

[2] Id. at 8.

by an annual carrying charge, and (3) this product multiplied by the percentage of usable space used for CATV pole attachments."[3]

Applying the KPSC formula methodology to KU's data, I have calculated the maximum pole attachment rates that KU should be permitted to charge third-party cable operators to attach to its poles. My calculations are consistent with the fair, just and reasonable standard set forth in Administrative Case No. 251 and in subsequent KPSC rulings. The rate results are summarized below, with supporting calculations provided in Attachment 2 to this testimony.

Maximum KU Cable Pole Attachment Rates For Test Year Ending October 31, 2009		
Two-User	**Three-User**	**Weighted Average**
$5.39	**$4.99**	**$5.07**

Rates calculated using the KPSC formula methodology are cost-based, subsidy-free, and fully compensatory to the utility. Accordingly, permitting rates to increase to levels any higher than those produced by a proper application of that formula, as shown in the table above, would fail to serve the ultimate purposes of effective pole rate regulation.

As with any formulaic approach, the accuracy and integrity of the KPSC formula depends on the accuracy and integrity of the underlying data inputs. For this reason, it is very important that the data inputs are subjected to careful scrutiny and held to a high standard as to their reliability, accuracy, consistency, and ability to be verified.

[3] Id.

In this case, KU's calculations of its proposed pole attachment rates contain a number of errors with regard to key data inputs, including the adjustment for minor appurtenances applied to bare pole costs, and the rate of return, income tax, depreciation sinking fund, and operation and maintenance elements of the carrying charge factor. Based on these erroneous data inputs, KU calculates a pole attachment rate for cable of $8.70. This rate represents a 221% increase over the current pole rate, and exceeds the fair, just and reasonable rate pursuant to the KPSC formula methodology by 72%.

Q: WHAT IS THE PURPOSE OF POLE RATE REGULATION?

A: The primary purpose of pole rate regulation has historically been, and continues to be, about protecting cable operators and other third-party attachers against monopoly abuses of pole-owning utilities. In this important context, the purpose of pole rate regulation has *not* been about maximizing third-party contribution to the revenue requirement for the utility's core electric services (which is properly recoverable from the utility's ratepayers for whom the pole network was built and maintained), but rather to *limit* the rents that utilities are permitted to charge third-party attachers to levels more in line with what a competitive market (if one existed, which it does not) would produce.

Fundamental to pole rate regulation is recognition of the fact that pole-owning utilities, by virtue of historical incumbency, own and control existing pole plant to which cable operators and other third-parties have no practical alternative but to attach. Where a utility has absolute control over essential bottleneck facilities, in the absence of effective pole regulation, pole-owning utilities are in a position to limit access to these essential

bottleneck facilities and/or to extract excessive monopoly rents.[4] This control of the essential bottleneck pole facility effectively affords the utility a key gatekeeper role with respect to the roll-out and availability of new advanced broadband services and applications in its service area. Preventing a pole-owning utility from charging excessive rates to the detriment of competition and the consuming public, is precisely what pole regulation nationally, and here in Kentucky following the state's certification to self-regulate pursuant to Administrative Case No. 251, was designed to address.

Q: ARE THERE PUBLIC POLICY REASONS FOR PREVENTING UTILITIES FROM CHARGING EXCESSIVE RATES?

A: Yes. Excessive rates serve no valid economic or public policy purpose. To the contrary, such excessive rates work at cross purposes to important public policy goals - namely, to promote effective competition and widespread broadband deployment. This is particularly the case in rural areas, where the economic conditions for broadband deployment (e.g., lower population densities resulting in higher construction costs per capita) are the most unfavorable.[5]

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[4] See *NCTA v. Gulf Power*, 534 U.S. 327, 330 (2002) ("Since the inception of cable television, cable companies have sought the means to run a wire into the home of each subscriber. They have found it convenient, and often essential, to lease space for their cables on telephone and electric utility poles. Utilities, in turn, have found it convenient to charge monopoly rents.").

[5] These are all points emphasized in the FCC's just-released National Broadband Plan, which recommends rates for pole attachments be set as low and as close to uniform (in the vicinity of the current cable rate) as possible to support the goal of broadband deployment, particularly in rural areas where the "impact of these rates can be particularly acute." See *Connecting America: The National Broadband Plan*, March 16, 2010, at 110. http://www.broadband.gov/plan/#read-the-plan

Q: HOW IMPORTANT IS THE PROPER APPLICATION OF THE KPSC POLE RATE FORMULA TO KU?

A: Given the increased opportunities for utilities to compete with third-party attachers and the economic and social benefits of accelerated and enhanced broadband deployment, effective pole rate regulation is more important than ever. For that regulation to be effective, it is essential that the utility's implementation of the KPSC formula be carefully scrutinized.

As with any formulaic approach, the accuracy and integrity of the formula depends on the accuracy and integrity of the underlying data inputs. For this reason, it is very important that the data inputs to the formula are subjected to careful scrutiny and held to a high standard as to their reliability, accuracy, consistency, and ability to be verified. This is also consistent with the KPSC's directive that the "various cost factors needed to apply the formula should be readily available public information, such as disclosed in the utility's required reports to the Commission or other public agencies."[6]

Q: PLEASE DESCRIBE THE KPSC FORMULA METHODOLOGY.

A: The KPSC formula methodology for calculating pole attachment rates applicable to third-party cable operators consists of three basic components as follows: "(1) embedded cost of an average bare pole of the utility of the type and size which is or may be used for the provision of a CATV attachment (2) multiplied by an annual carrying charge, and (3) this

[6] Admin. 251 at 8.

product multiplied by the percentage of usable space used for CATV pole attachments."[7] Expressed as an equation, the basic KPSC formula methodology is as follows:

Cable Pole Attachment Rate = [Average Bare Pole Cost x Investment Percentage] x Carrying Charge Factor x Usable Space Factor

In Administrative Case No. 251, and in subsequent rulings addressing the application of its pole rate formula, the KPSC identified with specificity the manner in which these basic components are to be calculated.

Q: PLEASE DESCRIBE HOW THE FIRST TWO COMPONENTS OF THE FORMULA, THE EMBEDDED COST OF AN AVERAGE BARE POLE AND THE INVESTMENT PERCENTAGE, ARE CALCULATED FOR ELECTRIC UTILITIES UNDER THE KPSC FORMULA METHODOLOGY.

A: Under the KPSC methodology, the average bare pole cost is based on the "weighted average cost of two-user and three-user poles...For electric utilities, the average cost of a two-user pole will be assumed to be the weighted average cost of 35-foot and 40-foot poles, and for a three-user pole, the weighted average cost of 40-foot and 45-foot poles."[8] The KPSC's methodology specifically excludes from the calculation the costs for poles with heights lower or higher than this range because the KPSC found them to be used so infrequently for cable attachments.[9]

[7] Id.

[8] Id. at 10-11.

[9] Id. at 9.

In addition, the KPSC's methodology specifically excludes costs associated with appurtenances not installed for CATV purposes.[10] The KPSC methodology distinguishes between two types of appurtenances – major and minor – as follows: Costs associated with major appurtenances, such as cross arms, and which "can be specifically identified in sub-accounts of the Federal Energy Regulatory Commission ("FERC") Form 1, Account 364" are to be directly excluded from the bare pole cost calculation.[11] Costs associated with minor appurtenances, consisting of miscellaneous hardware not segregated in the basic pole accounts (e.g., aerial cable clamps and pole top pins) are to be excluded by application of a 15% investment percentage factor to the bare pole cost (net of major appurtenances).[12]

Q: PLEASE DESCRIBE THE SECOND COMPONENT OF THE KPSC FORMULA, THE ANNUAL CARRYING CHARGE FACTOR, AND HOW IT IS APPLIED.

A: The annual carrying charge factor (CCF) is used to convert the bare pole cost figure into an annual rental amount. The CCF was "designed to recover the utility's cost in providing service," including items "represent[ing] an equitable share of all operating and maintenance expenses, taxes, and depreciation, and a cost of money component," and a "contribution by CATV toward the common costs of the utility."[13] The Commission specified that the cost of money factor "should be equal to the return on investment (or

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[10] Id.

[11] Id. at 9, Appendix A at 5.

[12] See id. at 9-10, Appendix A at 4-5. See also *In the Matter of Application of Jackson Purchase Energy Corporation for Adjustments in Existing Cable Television Attachment Tariff*, Case No. 2004-00319, September 14, 2005, at 2-3 ("ULS&P should reconstruct separate cost records for major appurtenances, such as anchors, cross-arms and braces, and estimate bare pole costs by deducting the cost of the major appurtenances plus 15 percent for minor appurtenances, such as aerial cable clamps and pole top pins...").

[13] Admin. 251 at 11-12.

margin) allowed in the utility's last rate case."[14] The Commission further specified that "[t]he costs included in the annual carrying charge calculation should be identifiable by specific account number as established in the Uniform System of Accounts prescribed by this Commission and utilized by each utility."[15]

Q: PLEASE DESCRIBE HOW THE THIRD COMPONENT, THE USABLE SPACE FACTOR, IS APPLIED TO ELECTRIC UTILITIES UNDER THE KPSC METHODOLOGY.

A: The usable space factor is the percentage of pole capacity attributable to the attacher, as determined by the ratio of space occupied by attacher (agreed to be one foot) to total usable space on the pole. The KPSC methodology applies a different usage space factor to two-user and three-user poles, consistent with its differing height presumptions for the two categories of poles. Specifically, the KPSC methodology establishes a usage space factor of .1224 (1/8.17) for the typical two-user pole and .0759 (1/13.17) for the typical three-user pole.

Q: HAVE YOU CALCULATED FAIR, JUST AND REASONABLE POLE ATTACHMENT RENTAL RATES APPLICABLE TO KU BASED ON THE KPSC RATE FORMULA METHODOLOGY AS DESCRIBED ABOVE?

A: Yes. Once the various pieces of input data are properly identified, the calculation of the maximum fair, just and reasonable rate pursuant to the KPSC formula methodology is a straightforward multiplication of the three major components: *weighted average bare pole cost (net of major and minor appurtenances)* multiplied by the *carrying charge*

[14] Id. at 12.

factor multiplied by the *usable space factor*. As allowed by the Commission, I have calculated a single "composite billing rate based on relative pole populations" of two-user and three-user poles, in addition to the required two and three-user pole rates.[16] My calculations (provided in Attachment 2 to this testimony) fully adhere to the KPSC rate formula methodology as prescribed in Administrative Case No. 251, and as clarified in subsequent orders addressing the pole rate formula.

Q: WHAT DATA HAVE YOU USED TO CALCULATE POLE ATTACHMENT RATES FOR KU?

A: I have relied upon data provided by KU in its filing and in response to discovery requests from KCTA. These include Seelye Exhibit 8, as revised in response to KCTA's Supplemental Data Request dated April 2, 2010, and the underlying accounting records for the relevant accounts and sub-accounts of the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts, i.e., FERC Form 1, that KU provided in response to KCTA's Initial Data Request dated March 1, 2010.

Q: BASED ON YOUR CALCULATIONS, WHAT RATES WOULD BE FAIR, JUST AND REASONABLE FOR CABLE ATTACHMENTS TO KU'S POLES?

A: Table 1 on the following page presents the results of my rate calculations using data for the test year ending October 31, 2009. In my opinion, permitting rates to increase to levels higher than shown on Table 1 would be inconsistent with the fair, just and

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[15] Id. at 11.

[16] Id. at 16. ("Although we require that a two-user and three-user rate be developed and filed by each affected utility, the Commission will allow a composite billing rate based on relative pole populations when a complete inventory of CATV pole attachments is not presently available.")

reasonable standard set forth in Administrative Case No. 251 and in subsequent KPSC rulings pertaining to cable attachments.

Table 1 Maximum KU Pole Rental Rates For Test Year Ending October 31, 2009		
	Two-User Pole	**Three-User Pole**
Avg. Bare Pole Cost	$341.03	$509.04
x Carrying Charges	12.91%	12.91%
x Space Factor	12.24%	7.59%
=Maximum Rate	**$5.39**	**$4.99**
No. Att. Entities	30,517	118,345
Weight	20.5%	79.5%
= Weighted Max Rate	**$5.07**	

Q: DO YOUR CALCULATIONS AND RESULTING RATE RESULTS DIFFER FROM THOSE PROVIDED BY KU IN THIS CASE?

A: Yes, they differ as to a number of data inputs to the formula. The calculations underlying KU's proposed pole attachment rates contain a number of errors with regard to inputs to the formula, including the adjustment for minor appurtenances applied to bare pole costs, and the rate of return, income tax, depreciation sinking fund, and operation and maintenance elements of the carrying charge factor. My calculations correct for these errors in a manner fully consistent with the Commission's decision in Administrative Case. No. 251 and in subsequent rulings of the Commission that address the pole rate formula. Relying on a number of erroneous data inputs, KU calculates a pole attachment

rate for cable of $8.70. This rate represents a 221% increase over the current pole rate, and exceeds a fair, just and reasonable rate by 72%.

Q: PLEASE DESCRIBE THE ERROR IN KU'S CALCULATIONS RELATING TO BARE POLE COSTS, AND HOW IT IS CORRECTED IN YOUR RATE CALCULATIONS.

A: As discussed earlier in this testimony, the KPSC methodology specifically excludes costs associated with *both* major and minor appurtenances from the calculation of the bare pole cost. Under the KPSC methodology, the utility is expected to separately track the costs of major appurtenances in various sub-accounts of Account 364 such that those costs can be excluded on a direct basis using the accounting records of the utility.[17] By contrast, the costs associated with minor appurtenances, consisting of miscellaneous hardware, are neither required nor expected by the Commission to be separately tracked in the pole accounting records of the utility. Under the KPSC methodology, these costs are to be excluded by application of a 15% investment percentage factor to the bare pole cost amount (net of major appurtenances).

KU's rate calculations do not apply the required 15% reduction to remove the costs of minor appurtenances. Accordingly, KU's bare pole cost formula inputs are overstated by 15%. My calculations correct for this error by applying the Commission's mandated 15% reduction to KU's recorded investment in the relevant pole plant categories. This

[17] See *In the Matter of: The CATV Pole Attachment Tariffs of the Union Light, Heat and Power Company*, Administrative Case No. 251-27, July 14, 1983, at 2-3. ("Therefore, to conform to the Commission's Amended Order of September 17, 1982, ULH&P should reconstruct separate cost records for major appurtenances, such as anchors, cross-arms, and braces, and estimate bare pole costs by deducting the cost of the major appurtenances plus 15 percent for minor appurtenances, such as aerial cable clamps and pole top pins....").

correction reduces the average bare pole cost from $401.21 to $341.03 for two-user poles, and from $598.87 to $509.04 for three-user poles.

KU asserted in response to a KCTA discovery request that the costs of minor appurtenances have been directly excluded in the same manner as major appurtenances, claiming these costs have been separately recorded in its continuing property records.[18] The continuing property records provided by KU in discovery, however, do not reveal any separate recording of the costs of minor appurtenances.[19] Absent accounting records that can specifically confirm the separate identification and removal of minor appurtenances from the pole plant investment recorded in Account 364, a proper application of the KPSC methodology dictates that the 15% percentage reduction be applied consistent with the Commission's ruling in Administrative Case No. 251 and in subsequent rulings.[20]

Q: PLEASE DESCRIBE THE ERROR IN KU'S CALCULATIONS RELATING TO THE RATE OF RETURN ELEMENT OF THE CARRYING CHARGE FACTOR, AND HOW IT IS CORRECTED IN YOUR RATE CALCULATIONS.

[18] KU Response to KCTA Supplemental Data Request, dated April 2, 2010, Question No. 30.

[19] See Attachment to KU Response to KCTA 1-2. According to KU's response, this attachment (provided in CD format) contains KU's complete continuing property records for Account 364. The following is a complete list of the types of property separately recorded in the account: brackets, cross-arms, fences, guys, platforms, poles of varying sizes and materials, and towers.

[20] See *In the Matter of: The CATV Pole Attachment Tariff of Kentucky Power Company*, Administrative Case No. 251-24, July 6, 1983, at 3 (Holding that the utility "should either show" data supporting its actual bare pole costs "or deduct 15 percent for minor appurtenances according to the Commission's uniform method of estimating bare pole costs.")

A: For the rate of return component of the carrying charge factor, KU uses its proposed rate of return of 8.32%. As an initial matter, any rate of return input at this time is only a placeholder for the authorized rate of return ultimately allowed by the Commission in its decision regarding this case.[21] Accordingly, the pole attachment rates I have calculated will need to be adjusted to reflect the final rate of return authorized by the Commission.

More importantly, KU's rate of return element contains a fundamental error by applying to gross pole costs a rate of return that is intended to apply to net plant investment.[22] The effect of KU's application of a "net" rate of return number to a gross investment number is to significantly overstate the carrying costs associated with the cost of money element.

My calculations correct for this error by adjusting KU's proposed rate of return so that the calculation is performed on an "apples-to-apples" basis. I do this by simply applying a net-to-gross percentage based on the ratio of net pole plant (i.e. gross plant less accumulated depreciation) in Account 364 to gross pole plant in Account 364 in order to restate the rate of return element as a number that can be properly applied to gross investment. This net-to-gross ratio of .481, multiplied by KU's "net" rate of return of 8.32%, yields an adjusted rate of return of 4.00%.

[21] See Admin. 251 at 12 ("For convenience and certainty of computation, the Commission finds that this return should be equal to the return on investment (or margin) allowed in the utility's last rate case.")

[22] See *In the Matter of: Application of Blue Grass Energy Cooperative Corporation to Adjust Its Rates*, Case No. 2000-414, May 30, 2001, at 4. ("It is today, and has for decades been, a basic rate-making principle in Kentucky that a utility's rate of return is determined based on net rather than gross investment.")

The adjustment I have applied is fully consistent with prior rulings of the KPSC. In 2001, the Commission issued two rulings to "definitively resolve this issue."[23] As stated by the Commission in one of those decisions:

> Regardless of any uncertainty as to the intent in Admin. 251, basic rate-making involves establishing, directly or indirectly, an overall rate of return based on net investment rate base. That is how the overall rate of return of 9.20 percent proposed by Blue Grass was developed in Fox Creek RECC's last general rate case, as well as how the 10.73 percent overall rate of return was developed in Blue Grass RECC's last general rate case. We can find no authoritative support for applying a utility's investment in gross plant to a return derived from net plant.[24]

The Commission specifically endorsed the methodology proposed by KCTA in both the aforementioned cases – the same methodology I have applied in my calculations. That methodology requires the utility to "adjust the rate of return to reflect the ratio of [the utility's] net plant investment recorded in Account 364, Poles, Towers, and Fixtures, to its gross plant investment in Account 364 and then apply the resulting 'net-to-gross ratio' to the 'gross' average pole cost amounts."[25]

Because the rate of return input is also used in the calculation of the income tax and depreciation sinking fund elements of the carrying charge factor, KU's error in applying a net rate of return figure to gross pole investment also affects these two components of the carrying charge factor, as explained below.

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[23] See *In the Matter of Application of Cumberland Valley Electric, Inc. to Adjust Its Rates*, Case No. 2000-359, February 26, 2001, at 4.

[24] See *In the Matter of Application of Blue Grass Energy Cooperative Corporation to Adjust Its Rates*, Case No. 2000-414, April 4, 2001, at 4-5.

[25] Id. at 4.

Q: PLEASE EXPLAIN YOUR CORRECTION TO THE INCOME TAX ELEMENT OF THE CARRYING CHARGE FACTOR AS IT PERTAINS TO THE RATE OF RETURN DATA INPUT.

A: The income tax element of the carrying charge factor is intended to recover the income tax liability theoretically imposed on the equity component of the utility's allowed return.[26] In other words, this factor ensures that the utility has the opportunity to earn the allowed rate of return after accounting for taxes. For the same reason the Commission found it improper to apply a "net" overall rate of return figure to gross pole investment, it is similarly improper to apply a "net" return on equity figure (as KU has done) in the calculation of the income tax factor.[27] And similarly, the effect of KU's application of a "net" return on equity to gross pole investment is to significantly overstate the carrying costs associated with the income tax element.

To correct for this problem, I simply apply to the income tax element the same net-to-gross ratio I used to correct the rate of return element of the carrying charge. This generates a return on equity for the income tax element that can be properly applied to gross pole investment. Specifically, I multiply a net-to-gross ratio of .481 times KU's "net" return on equity of 6.19% to yield an adjusted return on equity of 2.98%. Making this correction reduces the income tax element of the carrying charge factor from 3.63% to 1.75%. While I have used KU's proposed return on equity (adjusted to apply to gross pole investment) in my calculations, as with the overall rate of return, this figure is only a

[26]The debt component of the return does not generate a tax liability.

[27] The income tax factor is calculated using the following formula: Income Tax = [Composite Federal and State Income Tax Rate / (1-Composite Federal and State Income Tax Rate)] x Return on Equity. See Seelye, Exhibit 8, page 2.

placeholder for the allowed return on equity ultimately authorized by the Commission in this case.

Q: PLEASE EXPLAIN YOUR CORRECTION TO THE DEPRECIATION SINKING FUND ELEMENT OF THE CARRYING CHARGE FACTOR AS IT PERTAINS TO THE RATE OF RETURN DATA INPUT.

A: The depreciation sinking fund is a method of calculating depreciation that determines the payment required annually to generate a future dollar amount (e.g., the amount needed to replace the plant being depreciated), when accumulated at a given rate of interest for a period corresponding to the service life of the plant. In its calculation, KU uses its proposed rate of return (8.32%) in the sinking fund formula as the interest rate with which annual payments accumulate over the life of the plant. As in the case of both the rate of return and income tax elements, KU incorrectly applies a "net" return figure in its calculations. In the case of the depreciation sinking fund, however, the effect of KU's error is to understate the carrying costs associated with this element. This is because the accumulation of annual payments at the higher "net" return, all else being equal, would require smaller annual payments over the life of the plant to generate the desired future amount.

Consistent with my corrections to the other rate of return inputs to the pole formula, I have corrected the sinking fund element of the carrying charge by substituting an adjusted rate of return of 4.00% (calculated by multiplying the same net-to-gross ratio of .481 to KU's proposed rate of return of 8.32%) in place of KU's proposed rate of return

of 8.32% in the formula used to calculate this element.[28] This produces a sinking fund factor that is properly applied to gross investment. As noted above, substituting a lower "gross" rate of return in the calculation of the sinking fund factor actually increases this factor (from 0.54% to 1.36%). Again, while I have used KU's proposed rate of return (adjusted to apply to gross pole investment) in my calculations, this figure is only a placeholder for the allowed rate of return ultimately authorized by the Commission in this case.

Q: PLEASE EXPLAIN YOUR CORRECTION TO THE OPERATIONS AND MAINTENANCE ELEMENT OF THE CARRYING CHARGE FACTOR.

A: KU calculates the Operations and Maintenance (O&M) element of the carrying charge factor by taking the sum of the following three types of expenses: (1) Maintenance of Poles, Towers, and Fixtures as recorded in subaccount 593001; (2) Tree Trimming of Electric Distribution routes as recorded in subaccount 593004; and (3) an assignment of total utility Administrative and General expenses to poles (based on the ratio of labor charged to subaccounts 593001 and 593004 to total utility labor expenses), and then dividing that sum by the gross plant in service in Account 364.[29]

KU's data input for Maintenance of Poles, Towers, and Fixtures in subaccount 593001 ($342,914) reconciles with the accounting records provided by KU in response to KCTA

[28] The sinking fund factor is calculated using the following formula: Sinking Fund Factor = Proposed Rate of Return / [(1+ Proposed Rate of Return) $^{\text{Number of Years in Service}}$ - 1].

[29] See Seelye Exhibit 8, page 3.

discovery.[30] Similarly, KU's data inputs for the amounts of pole-related labor in 593001 ($225,691) and 593004 ($635,116) used to assign total Administrative and General expenses to poles reconcile with the accounting records provided by KU in response to KCTA discovery.[31] However, that is not the case for KU's data inputs for Tree Trimming of Electric Distribution Routes in subaccount 593004 or for the gross pole plant in Account 364. The figures used by KU (as identified in Seelye Exhibit 8), $12,689,424 for tree trimming and $227,809,902 for gross pole plant, differ from amounts reported in the accounting records of the Company.

It is essential to the integrity of the KPSC formula methodology that the utility not be allowed to make adjustments at will to its booked and audited accounting records, as KU appears to have done in this case. Accordingly, I have corrected KU's data inputs for tree trimming and gross pole plant to conform to the amounts actually reported in KU's underlying accounting records for the test year. As shown in Attachments 3 and 4, respectively, to this testimony (containing the relevant pages from KU's accounting records provided to KCTA in discovery), the corrected amounts are $12,341,623 for tree trimming expenses,[32] and $244,022,288 for gross pole plant investment.[33] Using these

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[30] See Attachment to KU's Response to KCTA 1-20, "Test Year" Worksheet, Row 6776, which identifies the "Total: Account 593001" expense as $342,914, the same dollar amount identified by KU in Seelye Exhibit 8, page 3 for "Maintenance of Poles, Towers, and Fixtures Subaccount 593001." This attachment was provided in an excel format that verifies the number appearing in Row 6776 is the numerical sum of all entries recorded in this subaccount.

[31] See Attachment to KU's Response to KCTA 2-35, "KU Detail" Worksheet, Row 1829, and Attachment to KU's Response to KCTA 2-36, "KU Detail" Worksheet, Row 1617.

[32] See Attachment to KU's Response to KCTA 1-20, "Test Year" Worksheet, Row 24691 (reproduced in Attachment 3 to this testimony), which identifies the "Total: Account 593004" (tree trimming expense) as $12,341,623. Attachment to KU's Response to KCTA 1-20 was provided in an excel format that verifies the number appearing in Row 24691is the numerical sum of all entries recorded in this subaccount.

corrected data inputs has the effect of reducing the O&M element of the carrying charge factor from 6.13% to 5.58%.

Q: WHAT IS THE EXPLANATION FOR KU'S USE OF DATA INPUTS THAT DO NOT RECONCILE TO ITS ACCOUNTING RECORDS?

A: In the case of its tree trimming expense figure, KU has apparently adjusted its booked 593004 accounting records to remove credits associated with certain storm related regulatory assets.[34] In the case of its gross pole plant figure, KU has purportedly adjusted its booked 364 accounting records to remove "the value of property completed but not classified."[35] In neither instance do KU's explanations have merit or justify KU's deviations from its booked accounting records.

Q: PLEASE EXPLAIN WHY KU'S ADJUSTMENT TO RECORDED TREE TRIMMING EXPENSES IS ERRONEOUS?

A: In allowing KU to create regulatory assets for accounting purposes pertaining to the cost recovery of storm-related expenses, the KPSC has recognized these expenses are extraordinary in nature, and are more appropriately amortized over a number of years in order to minimize the severity of the impact in any given year on the utility's financial

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[33] See Attachment to KU's Response to KCTA 1-2, "KU KCTA 1-2 364 Oct 09" Worksheet, Row 2730 (reproduced in Attachment 4 to this testimony), which identifies the "Total" of Account 364.00 Poles, Towers and Fixtures plant investment as $244,022,288. This attachment was provided in an excel format that verifies the number appearing in Row 2730 is the numerical sum of all entries recorded in this account.

[34] See Attachment to KU's Response to KCTA 1-20, "Test Year" Worksheet, see also LGE Response to KCTA Supplemental Data Request, April 2, 2010, Question No. 38.

[35] KU Response to KCTA Supplemental Data Request, April 2, 2010, Question No. 32.

records.[36] That is why the KPSC has allowed KU to remove storm-related expenses from its FERC accounts and place them in a regulatory asset, for amortization over time. In adjusting its tree trimming expenses, KU has in effect undone that accounting adjustment. In other words, KU has taken the expenses it had moved into its regulatory asset and effectively reinserted them into Account 593 for purposes of its pole rate calculations. This results in what amounts to a double counting of these storm-related expenses.

As customers of the utility, there is no reason why cable attachers should be singled out for disparate treatment with respect to the amortization and rate recovery of storm-related tree trimming expenses. It would be unjust and unreasonable for cable attachers to be charged rates that include recovery of expenses deemed extraordinary, and accordingly, in excess of those appropriately recognized in the test year. Moreover, because the Commission has allowed cost recovery of these expenses to be amortized over multiple years, there would be double recovery of these expenses if on an annualized basis, cable attachment rates were based on the unadjusted total amount of particular storm-related expenses.

Q: PLEASE EXPLAIN WHY KU'S ADJUSTMENT TO RECORDED POLE PLANT ACCOUNT 364 IS ERRONEOUS?

A: KU's adjustment to the gross pole plant amounts booked to Account 364 purportedly to remove "plant not yet classified" makes the utility's O&M calculation (as part of the

[36] See *Re: Kentucky Utilities Company*, Case No. 2009-00174 (Ky. PSC Sep. 30, 2009); see also *Application of Kentucky Utilities Company for an Order Approving the Establishment of a Regulatory Asset,* Case No. 2008-00457 (Ky. PSC Dec. 22, 2008).

carrying charge factor calculation) inconsistent with its bare pole cost calculations. For purposes of the O&M calculation, KU uses a gross Account 364 pole plant figure of $227 million.[37] However, KU's bare pole cost calculations are tied to gross pole costs of $244 million.

For three reasons, it is clear that KU's bare pole cost calculations are tied to different data than its O&M calculations. First, KU itself identified $244 million as the "original cost" when asked in discovery to "provide the embedded costs in KU Account[] 364... as of Oct. 31, 2009"[38] (a copy of KU's response is provided in Attachment 5 to this testimony). Second, as indicated above (and shown in Attachment 4 to this testimony), the $244 million amount is the figure identified in KU's continuing property records as the total Account 364 plant in service. Third, the figures used by KU to calculate average bare pole costs are derived from the same Account 364 continuing property records that in the aggregate total to the $244 million figure.

Using the data reported in KU's Account 364 continuing property records, it can be demonstrated that the figures KU has used to calculate average installed bare pole costs for 35, 40, and 45 foot poles reconcile precisely to the amounts identified in KU's continuing property records. I have performed such a reconciliation between the numbers shown on the revised Seelye Exhibit 8 - a copy of which is provided in

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[37] Gross pole plant is used as the denominator of the O&M element of the carrying charge component which is calculated as follows: O&M Expenses Assigned to Poles / Gross Pole Plant in Service.

[38] KU Response to KCTA Data Request dated March 1, 2010, Question No. 1 (provided in Attachment 5 testimony).

Attachment 6 to this testimony[39] - and KU's continuing property record data. That analysis is provided in Attachment 7 to this testimony. As shown in Attachment 7, I have summed up all the individual recorded entries pertaining to each category of poles for the columns labeled "Quantity" and "Cost." The sums I have calculated (on pages 32, 35, and 38 of Attachment 7), are identical to the figures identified in the revised Seelye Exhibit 8. Moreover, the continuing property record data for pole plant in service in the aggregate (which include the cost data for the three pole sizes used in the rate formula) total exactly to the "original" $244 million gross pole plant figure.

Adjusting pole plant for purposes of the carrying charge calculation (as KU does), without doing so for the calculation of the bare pole cost component, introduces an internal inconsistency in the rate calculations. This inconsistency in key data inputs undermines the integrity of the formula methodology and results in an overstatement of the carrying charge factor (since gross pole investment is used as the denominator of the expense ratio, and a lower figure in the denominator will increase the calculated ratio). To correct for this gross inconsistency, I have used the original embedded cost figure of $244 million - as reported by KU itself - in place of KU's adjusted gross pole plant figure of $227 million.[40]

[39] Seelye Exhibit 8 was revised in KU's Response to KCTA Data Request dated April 2, 2010, Question No. 29a to reflect test year amounts. KU had previously provided data as of November 30, 2009 instead of October 31, 2009.

[40] It should be noted that even if KU was able to justify its lower pole investment figure of $227 million, that would not change the fact its calculations suffer from an internal inconsistency. KU would still need to correct the quantity and installed cost data shown in Seelye Exhibit 8 (and used to calculate attachment charges) to correspond to the lower $227 million figure.

Q: DOES THIS CONCLUDE YOUR TESTIMONY?

A: Yes, it does.

Attachment 1

Patricia D. Kravtin

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Summary

Consulting economist with specialization in telecommunications, cable, and energy markets. Extensive knowledge of complex economic, policy and technical issues facing incumbents, new entrants, regulators, investors, and consumers in rapidly changing telecommunications, cable, and energy markets.

Experience

CONSULTING ECONOMIST

2000–Present Independent Consulting Swampscott, MA

- Providing expert witness services and full range of economic, policy, and technical advisory services in the telecommunications, cable, and energy fields.

SENIOR VICE PRESIDENT/SENIOR ECONOMIST

1982–2000 Economics and Technology, Inc. Boston, MA

- Active participant in regulatory proceedings in over thirty state jurisdictions, before the Federal Communications Commission, Federal Energy Regulatory Commission, and other international regulatory authorities on telecommunications, cable, and energy matters.

- Provided expert witness and technical advisory services in connection with litigation and arbitration proceedings before state and federal regulatory agencies, and before U.S. district court, on behalf of diverse set of pubic and private sector clients (see Record of Prior Testimony).

- Extensive cable television regulation expertise in connection with implementation of the Cable Act of 1992 and the Telecommunications Act of 1996 by the Federal Communications Commission and local franchising authorities.

- Led analysis of wide range of issues related to: rates and rate policies; cost methodologies and allocations; productivity; cost benchmarking; business case studies for entry into cable, telephony, and broadband markets; development of competition; electric industry restructuring; incentive or performance based regulation; universal service; access charges; deployment of advanced services and broadband technologies; and access to pole attachments and other rights-of-way.

- Served as advisor to state regulatory agencies, assisting in negotiations with utilities, non-partial review of record evidence, deliberations and drafting of final decisions.

- Author of numerous industry reports and papers on topics including marl structure and competition, alternative forms of regulation, patterns of investment, telecommunications modernization, and broadband deployment (see listing of Reports and Studies).

- Invited speaker before various national organizations, state legislative committees and participant in industry symposiums.

- Grant Reviewer for Broadband Technology Opportunities Program (BTOP) administered by National Telecommunications and Information Administration (NTIA), Fall 2009.

RESEARCH/POLICY ANALYST

1978–1980 Various Federal Agencies Washington, DC

- Prepared economic impact analyses related to allocation of frequency spectrum (Federal Communications Commission).

- Performed financial and statistical analysis of the effect of securities regulations on the acquisition of high-technology firms (Securities and Exchange Commission).

- Prepared analyses and recommendations on national economic policy issues including capital recovery. (U.S. Dept. of Commerce).

Education

1980–1982 Massachusetts Institute of Technology Boston, MA

- Graduate Study in the Ph.D. program in Economics (Abd). General Examinations passed in fields of Government Regulation of Industry, Industrial Organization, and Urban and Regional Economics.
- National Science Foundation Fellow.

1976–1980 George Washington University Washington, DC

- B.A. with Distinction in Economics.
- Phi Beta Kappa, Omicron Delta Epsilon in recognition of high scholastic achievement in field of Economics. Recipient of four-year honor scholarship.

Prof. Affiliation

American Economic Association

Reports and Studies (authored and co-authored)

Report on the Financial Viability of the Proposed Greenfield Overbuild in the City of Lincoln, California, prepared for Starstream Communications, August 12, 2003.

"Assessing SBC/Pacific's Progress in Eliminating Barriers to Entry, The Local Market in California is Not Yet 'Fully and Irreversibly Open," prepared for the California
Association of Competitive Telecommunications Companies (CALTEL), August 2000.

"Final Report on the Qualifications of Wide Open West-Texas, LLC for a Cable Television Franchise in the City of Dallas," prepared for the City of Dallas, July 31, 2000.

"Final Report on the Qualifications of Western Integrated Networks of Texas Operating L.P. For a Cable Television Franchise in the City of Dallas," prepared for the City of Dallas, July 31, 2000.

"Price Cap Plan for USWC: Establishing Appropriate Price and Service Quality Incentives in Utah" prepared for The Division of Public Utilities, March, 2000.

"Building a Broadband America: The Competitive Keys to the Future of the Internet," prepared for The Competitive Broadband Coalition, May 1999.

"Broken Promises: A Review of Bell Atlantic-Pennsylvania's Performance under Chapter 30," prepared for AT&T and MCI Telecommunications, June 1998.

"Analysis of Opportunities for Cross Subsidies between GTA and GTA Cellular," prepared for Guam Cellular and Paging, submitted to the Guam Public Utilities Commission, July 11, 1997.

"Reply to Incumbent LEC Claims to Special Revenue Recovery Mechanisms," submitted in the Matter of Access Charge Reform in CC Docket 96-262, February 14, 1997.

"Assessing Incumbent LEC Claims to Special Revenue Recovery Mechanisms: Revenue opportunities, market assessments, and further empirical analysis of the 'Gap' between embedded and forward-looking costs," FCC CC Docket 96-262, January 29, 1997.

"Analysis of Incumbent LEC Embedded Investment: An Empirical Perspective on the 'Gap' between Historical Costs and Forward-looking TSLRIC," Implementation of the Local Competition Provisions in the Telecommunications Act of 1996, FCC CC 96-98, May 30, 1996.

"Reply to X-Factor Proposals for the FCC Long-Term LEC Price Cap Plan," prepared for the Ad Hoc Telecommunications User Committee, submitted in FCC CC Docket 94-1, March 1, 1996.

"Establishing the X-Factor for the FCC Long-Terms LEC Price Cap Plan," prepared for the Ad Hoc Telecommunications User Committee, submitted in FCC CC Docket 94-1, December 1995.

"The Economic Viability of Stentor's 'Beacon Initiative,' exploring the extent of its financial dependency upon revenues from services in the Utility Segment," prepared for Unitel, evidence before the Canadian Radio-television and Telecommunications Commission, March 1995.

"Fostering a Competitive Local Exchange Market in New Jersey: Blueprint for Development of a Fair Playing Field," prepared for the New Jersey Cable Television Association, January 1995.

"The Enduring Local Bottleneck: Monopoly Power and the Local Exchange Carriers," Feb. 1994.

"A Note on Facilitating Local Exchange Competition," prepared for E.P.G., Nov. 1991.

"Testing for Effective Competition in the Local Exchange," prepared for the E.P.G., October 1991.

"A Public Good/Private Good Framework for Identifying Pots Objectives for the Public Switched Network" prepared for the National Regulatory Research Institute, October 1991.

"Report on the Status of Telecommunications Regulation, Legislation, and modernization in the states of Arkansas, Kansas, Missouri, Nebraska, Oklahoma and Texas," prepared for the Mid-America Cable-TV Association, December 13, 1990.

"The U S Telecommunications Infrastructure and Economic Development," presented at the 18th Annual Telecommunications Policy Research Conference, Airlie, Virginia, October 1990.

"An Analysis of Outside Plant Provisioning and Utilization Practices of US West Communications in the State of Washington," prepared for the Washington Utilities and Transportation Commission, March 1990.

"Sustainability of Competition in Light of New Technologies," presented at the Twentieth Annual Williamsburg Conference of the Institute of Public Utilities, Williamsburg, VA, December 1988.

"Telecommunications Modernization: Who Pays?," prepared for the National Regulatory Research Institute, September 1988.

"Industry Structure and Competition in Telecommunications Markets: An Empirical Analysis," presented at the Seventh International Conference of the International Telecommunications Society at MIT, July 1988.

"Market Structure and Competition in the Michigan Telecommunications Industry," prepared for the Michigan Divestiture Research Fund Board, April 1988.

"Impact of Interstate Switched Access Charges on Information Service Providers - Analysis of Initial Comments," submitted in FCC CC Docket No. 87-215, October 26, 1987.

"An Economic Analysis of the Impact of Interstate Switched Access Charge Treatment on Information Service Providers," submitted in FCC CC Docket No. 87-215, September 24, 1987.

"Regulation and Technological Change: Assessment of the Nature and Extent of Competition from a Natural Industry Structure Perspective and Implications for Regulatory Policy Options," prepared for the State of New York in collaboration with the City of New York, February 1987.

"BOC Market Power and MFJ Restrictions: A Critical Analysis of the 'Competitive Market' Assumption," submitted to the Department of Justice, July 1986.

"Long-Run Regulation of AT&T: A Key Element of a Competitive Telecommunications Policy," *Telematics*, August 1984.

"Economic and Policy Considerations Supporting Continued Regulation of AT&T," submitted in FCC CC Docket No. 83-1147, June 1984.

"Multi-product Transportation Cost Functions," MIT Working Paper, September 1982.

Record of Prior Testimony

2010

*Before the **Arkansas Public Service Commission**, Coxcom, Inc., D/B/A Cox Communications, Complainant V. Arkansas Valley Electric Cooperative Corporation, Respondent.* Docket No. 09-133-C, submitted March 17, 2010

2009

*Before the **Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County**, State of Florida, Tampa Electric Company, Plaintiff, vs. Bright House Networks, LLC, Defendant,* Case No. 06-00819, Division L. Expert Report submitted December 30, 2009, Deposition February 2, 2010, Cross-examination, March 24, 2010.

Before the **Superior Court of the State Of Washington for the County of Pacific,** *Pacific Utility District No. 2 Of Pacific County, Plaintiff, V. Comcast of Washington Iv, Inc., CenturyTel of Washington, Inc., and Falcon Community Ventures I, L.P. D/B/A Charter Communications, Defendants, Case No. 07-2-00484-1,* Expert Report submitted September 18, 2009, Reply Report submitted October 16, 2009.

Before the **Public Utilities Commission of Ohio,** *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates, Case No. 08-709-EL-AIR, In the Matter of the Application of Duke Energy Ohio, Inc., for a Tariff Approval, Case No. 08-710-EL-ATA, In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods, Case No. 08-11-EL-AAM, In the Matter of the Application of Cincinnati Gas & Electric Company for Approval of its Rider BDP, Backup Delivery Point, Case No. 06-718-EL-ATA,* filed February 26, 2009.

2008

Before the **Arkansas Public Service Commission,** *In the Matter of a Rulemaking Proceeding to Establish Pole Attachment Rules In Accordance With Act 740 of 2007,* Docket No. 08-073-R, filed May 13, 2008, reply filed June 3, 2008, Cross-examination June 10, 2008.

Before the **Federal Communications Commission,** *In the Matter of Implementation of Section 224 of the Act; Amendment of the Commission's Rules and Policies Governing Pole Attachments,* WC Docket No. 07-245, RM 11293, RM 11303, filed March 7, 2008, reply filed April 22, 2008.

2006

Before the **State of New Jersey Board of Public Utilities,** Office of Administrative Law, *in the Matter of the Verified Petition of TCG Delaware Valley, Inc. and Teleport Communications New York for an Order Requiring PSE&G Co. to Comply with the Board's Conduit Rental Regulations,* OAL Docket PUC 1191-06, BPU Docket No. EO0511005, filed September 29, 2006; rebuttal filed November 17, 2006.

Before the **Federal Communications Commission,** *In the Matter of Florida Cable Telecommunications Association, Inc., Comcast Cablevision of Panama City, Inc.; Mediacom Southeast, L.L.C.; and Cox Communications Gulf, L.L.C.; Complainants v. Gulf Power Company, Respondent.* EB Docket No. 04-381. Testimony on behalf of Complainants filed March 31, 2006, Deposition March 15, 2006, Cross-Examination April 26-27, 2006.

2005

Before the **United States District Court for the Eastern District of New York,** *Coastal Communication Service, Inc. and Telebeam Telecommunications Corporation, Plaintiffs - against –The City of New York and New York City Department of Information Technology and Telecommunications,* 02 Civ. 2300 (RJD) (SMG), Expert Report filed February 4, 2005; Rebuttal Expert Report, filed August 29, 2005, Deposition December 1, 2005.

2004

Before the **Ontario Energy Board**, *In the Matter of the Ontario Energy Board Act* 1998, S.O.1998, c.15, (Schedule B); and *In the Matter of an Application pursuant to section 74 of the Ontario Energy Board Act*, 1998 by the Canadian Cable Television Association for an Order or Orders to amend the licenses of electricity distributors, RP-2003-024, Reply Evidence, filed September 27, 2004 (jointly with Paul Glist), Cross-examination October 26-27, 2004.

2003

Before the **United States District Court for the Southern District of California,** *Level 3 Communications, LLC v. City of Santee,* Civil Action No. 02-CV-1193, Rebuttal Expert Report, Filed July 18, 2003

2002

Before the **New York State Public Service Commission**, *In the Matter of the Cable Television & Telecommunications Association of New York, Inc., Petitioner, v. Verizon New York, Inc., Respondent*, Case 02-M-1636, Affidavit filed December 19, 2002.

Before the **West Virginia Public Service Commission**, Community Antenna Service, Inc. v. Charter Communications, Case No. 01-0646-CTV-C, Live Direct Testimony and Cross-examination, June 12, 2002.

Before the **Public Service Commission of the District of Columbia,** Comcast Cablevision of the District, L.L.C., Complainant, v. Verizon Communications Inc. – Washington, D.C., Respondent, Formal Case No. 1006, Direct Testimony filed June 11, 2002; Rebuttal Testimony filed June 24, 2002.

Before the **Federal Communications Commission,** in *Cavalier Telephone, LLC, Complainant, v. Virginia Electric & Power Co., D/b/a Dominion Virginia Power, Respondent*, Case No. EB-02-MD-005, Declaration filed May 21, 2002.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: Petition of Centennial Puerto Rico License Corp. for arbitration pursuant to Sections 252(b) of the Telecommunications Act of 1996 to Establish an Interconnection Agreement with Puerto Rico Telephone Company*, on behalf of Centennial Puerto Rico License Corp., Direct Testimony filed April 16, 2002; Deposition May 7, 2002, May 14, 2002; Reply Testimony filed May 20, 2002, Cross-examination May 22, 2002.

Before the **Federal Energy Regulatory Commission**, *in Re: In the Matter of* ***Transcontinental Gas Pipe Line Corporation***, Docket No. RP01-245, on behalf of the University of Maryland-College Park, Johns Hopkins University and Johns Hopkins University Health System, and the North Carolina Utilities Commission, Cross-answering Testimony filed January 23, 2002; Rebuttal Testimony filed May 31, 2002, Cross-examination July 31, 2002.

2001

Before the **United States District Court for the Northern District of New York**, *TC Systems, Inc. and Teleport Communications-New York vs. Town of Colonie, New York,* Civil Action No. 00-CV-1972, Expert Report filed November 16, 2001; Deposition December 7, 2001, Rebuttal Expert Report filed December 20, 2001, Deposition January 9, 2002.

Before the **Federal Energy Regulatory Commission**, *in Re: In the Matter of* ***Transcontinental Gas Pipe Line Corporation***, Docket No. RP01-245, on behalf of the University of Maryland-College Park, Johns Hopkins University and Johns Hopkins University Health System, and the North Carolina Utilities Commission, filed November 15, 2001.

Before the **Public Service Commission of the District of Columbia,** Comcast Cable Communications, Inc. d/b/a/Comcast Cable of Washington, D.C., Complainant, v. Verizon Communications Inc. – Washington, D.C., Respondent, filed September 21, 2001.

Before the **Public Utility Commission of Texas**, State Office of Administrative Hearings, SOAH Docket No. 473-00-1014, PUC Docket No. 22349, *Application of Texas-New Mexico Power Company for*

Approval of Unbundled Cost of Service Rate Pursuant to PURA § 39.201and Public Utility Commission Substantive Rule §25.344, on behalf of Cities Served by Texas-New Mexico Power, filed January 25, 2001.

2000

Before the **Puerto Rico Telecommunications Regulatory Board**, in *AT&T of Puerto Rico, Inc. et al v. Puerto Rico Telephone Company, Inc.,Re: Dialing Parity,* Docket Nos. 97-Q-0008, 98-Q-0002, on behalf of Lambda Communications Inc., Cross-examination October 19-20, 2000.

Before the **Department of Telecommunications and Energy of the Commonwealth of Massachusetts,** Docket No. DTE 98-57 – Phase III, *Re: Bell Atlantic- Massachusetts Tariff No. 17 Digital Subscriber Line Compliance Filing and Line Sharing Filing*, (Panel Testimony with Joseph Riolo, Robert Williams, and Michael Clancy) on behalf of Rhythms Links Inc. and Covad Communications Company, filed July 10, 2000.

Before the **New York State Public Service Commission** in *Re: Proceeding on Motion of the Commission to Examine New York Telephone Company's Rates for Unbundled Network Elements* on behalf of the Cable Television & Telecommunications Association of New York, Inc., Direct Testimony filed June 26, 2000, Supplemental Testimony filed November 29, 2000.

Before the **Maryland Public Service Commission**, on behalf of Rhythms Links Inc. and Covad Communications Company, filed jointly with Terry L. Murray and Richard Cabe, May 5, 2000.

Before the **Public Utility Commission of Texas**, in *Re: Proceeding to Examine Reciprocal Compensation Pursuant to Section 252 of the Federal Telecommunications Act of 1996,* CC Docket No. 21982, on behalf of AT&T Communications of Texas, L.P., TCG Dallas, and Teleport Communications Houston, Inc., filed March 31, 2000.

Before the **Federal Communications Commission**, in *Re: In the Matter of Price Caps Performance Review for Local Exchange Carriers, Access Charge Reform*, CC Dockets 94-1, 96-262, on behalf of Ad Hoc Telecommunications Users Committee, filed January 24, 2000.

Before the **Federal Energy Regulatory Commission**, in *Re: In the Matter of Northern Border Pipeline Company*, on behalf of the Canadian Association of Petroleum Producers and the Alberta Department of Resource Development, filed January 20, 2000.

1999

Before the **Connecticut Department of Public Utilities**, in *Re: Evaluation and Application to Modify Franchise Agreement by SBC Communications Inc., Southern New England telecommunications Corporation and SNET Personal Vision, Inc.*, Docket No. 99-04-02, on behalf of the Office of Consumer Counsel, filed June 22, 1999; cross- examination July 8, 1999

Before the **Illinois Commerce Commission**, in *Re: Illinois Commerce Commission on its own Motion v. Illinois Bell Telephone Company; et al: Investigation into Non-Cost Based Access Charge Rate Elements in the Intrastate Access Charges of the Incumbent Local Exchange Carriers in Illinois, Illinois Commerce Commission on its own Motion Investigation into Implicit Universal Service Subsidies in Intrastate Access Charges and to Investigate how these Subsidies should be Treated in the Future, Illinois Commerce Commission on its own motion Investigation into the Reasonableness of the LS2 Rate of Illinois Bell Telephone Company*, Docket No. 97-00601, 97-0602, 97-0516, Consolidated, on behalf of City of Chicago, filed January 4, 1999; rebuttal February 17, 1999.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: In the Matter of Arbitration of Interconnection Rates, Terms and Conditions between Centennial Wireless PCS Operations Corp., Lambda Communications Inc., and the Puerto Rico Telephone Company*, behalf of Centennial Wireless PCS Operations Corp. and Lambda Communications Inc., cross-examination February 16, 1999.

1998

Before the **California Public Utilities Commission**, in *Re: In the Matter of the Application of Pacific Bell (U 1001 C), a Corporation, for Authority for Pricing Flexibility and to Increase Prices of Certain Operator Services, to Reduce the Number of Monthly Assistance Call Allowances, and Adjust Prices for Four Centrex Optional Features*, Application No. 98-05-038, on behalf of County of Los Angeles, filed November 17, 1998, cross-examination, December 9, 1998.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: In the Matter of PRTC's Tariff K-2 (Intra-island access charges)*, Docket no. 97-Q-0001, 97-Q-0003, on behalf of Lambda Communications, Inc., filed October 9, 1998, cross-examination October 9, 1998.

Before the **Connecticut Department of Public Utility Control**, in *Re: Application of the Southern New England Telephone Company*, Docket no. 98-04-03, on behalf of the Connecticut Office of Consumer Counsel, filed August 17, 1998, cross-examination February 18, 1999.

Before the **California Public Utilities Commission**, in *Re: Pacific Gas & Electric General Rate Case*, A.97-12-020, on behalf of Office of Rate Payers Advocates CA PUC, filed June 8, 1998.

1997

Before the **South Carolina Public Service Commission**, in *Re: Proceeding to Review BellSouth Telecommunications, Inc.'s Cost for Unbundled Network Elements*, Docket no. 97-374-C, on behalf of the South Carolina Cable Television Association, filed November 17, 1997.

Before the **State Corporation Commission of Kansas**, in *Re: In the Matter of and Investigation to Determine whether the Exemption from Interconnection Granted by 47 U.S.C. 251(f) should be Terminated in the Dighton, Ellis, Wakeeney, and Hill City Exchanges*, Docket No. 98-GIMT-162-MIS, on behalf of classic Telephone, Inc., filed October 23, 1997.

Before the **Georgia Public Services Commission,** in *Re: Review of Cost Studies, Methodologies, and Cost-Based Rates for Interconnection and Unbundling of BellSouth Telecommunications Services*, Docket No. 7061-U, on behalf of the Cable Television Association of Georgia, filed August 29, 1997, cross-examination September 19, 1997.

Before the **Federal Communications Commission**, in *Re: In the Matter of Price Caps Performance Review for Local Exchange Carriers, Access Charge Reform*, CC Dockets 94-1, 96-262, on behalf of Ad Hoc Telecommunications Users Committee, filed July 11, 1997.

Before the **Federal Communications Commission**, in *Re: In the Matter of Amendment of Rules and Policies Governing Pole Attachments*, CS Docket 97-98, on behalf of NCTA, filed June 27, 1997.

Before the **Public Utilities Commission of the State of California**, in *Re: Rulemaking on the Commission's Own Motion to Govern Open Access to Bottleneck Services and Establish a Framework for Network Architecture Development of Dominant Carrier Networks*, R.93-04-003, I.93-04-002AT&T, filed March 19, 1997, reply April 7, 1997.

Before the **Puerto Rico Telecommunications Regulatory Board**, in *Re: In the Matter of Centennial Petition for Arbitration with PRTC,* on behalf of Centennial Cellular Corporation, filed February 14, 1997, supplemental March 10, 1997.

Before the **Federal Communications Commission**, in *Re: In the Matter of Access Charge Reform*, CC Docket 96-262, on behalf of AT&T, filed January 29, 1997, reply February 14, 1997.

1996

Before the **New Jersey Board of Public Utilities**, in *Re: In the Matter of the Investigation Regarding Local Exchange Competition for Telecommunications Services*, TX95120631, on behalf of New Jersey Cable Television Association, filed on August 30, 1996, reply September 9, 1997, October 20, 1997, cross-examination September 12, 1996, December 20, 1996.

Before the **State Corporation Commission of the State of Kansas**, in *Re: In the Matter of a General Investigation Into Competition Within the Telecommunications Industry in the State of Kansas*, 190, 492-U 94-GIMT-478-GIT, on behalf of Kansas Cable Telecommunications Association, Inc., filed July 15, 1996, cross-examination August 14, 1996.

Before the **Federal Communications Commission**, in *Re: Price Caps Performance Review for Local Exchange Carriers*, CC Docket 94-1, on behalf of Ad Hoc Telecommunications Users Committee, filed July 12, 1996.

Before the **State Corporation Commission of the State of Kansas**, in *Re: In the Matter of a General Investigation Into Competition Within the Telecommunications Industry in the State of Kansas*, 190, 492-U 94-GIMT-478-GIT, on behalf of Kansas Cable Telecommunications Association, Inc., filed June 14, 1996, cross-examination August 14, 1996.

Before the **Federal Communications Commission**, in *Re: In the Matter of Implementation of the Local Competition Provisions of Telecommunications Act of 1996*, CC Docket 96-98, filed May 1996.

Before the **Federal Communications Commission**, in *Re: Puerto Rico Telephone Company (Tariff FCC No, 1)*, Transmittal No. 1, on behalf of Centennial Cellular Corp., filed April 29, 1996.

Before the **United States District Court for the Eastern District of Tennessee at Greeneville**, in *Re: Richard R. Land, Individually and d/b/a The Outer Shell, and on behalf of all others similarly situated, Plaintiffs, vs. United Telephone-Southeast, Inc., Defendant*, CIV 2-93-55, filed December 7, 1996.

1995

Before the **Federal Communications Commission**, in *Re: Bentleyville Telephone Company Petition and Waiver of Sections 63.54 and 63.55 of the Commission's Rules and Application for Authority to Construct and Operate, Cable Television Facilities in its Telephone Service Area*, W-P-C-6817, on behalf of the Helicon Group, L.P. d/b/a Helicon Cablevision, filed November 2, 1995.

Before the **US District Court for the Eastern District of Tennessee**, in *Re: Richard R. Land, Individually and d/b/a The Outer Shell, and on behalf of all others similarly situated, Plaintiffs, vs. United Telephone-Southeast, Inc., Defendant*, 2-93-55, Class Action, filed June 12, 1995.

Before the **Connecticut Department of Public Utility Control**, in *Re: Application of SNET Company for approval to trial video dial tone transport and switching*, 95-03-10, on behalf of New England Cable TV Association, filed May 8, 1995, cross-examination May 12, 1995.

Before **Canadian Radio-Television and Telecommunications Commission**, in *Re: CRTC Order in Council 1994-1689*, Public Notice CRTC 1994-130 (Information Highway), filed March 10, 1995.

Before the **Federal Communications Commission**, in *Re: GTE Hawaii's Section 214 Application to provide Video Dialtone in Honolulu, Hawaii*, W-P-C- 6958, on behalf of Hawaii Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

Before the **Federal Communications Commission**, in *Re: GTE Hawaii's Section 214 Application to provide Video Dialtone in Ventura County*, W-P-C 6957, on behalf of the California Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

Before the **Federal Communications Commission**, in *Re: GTE Florida's Section 214 Application to Provide Video Dialtone in the Pinellas County and Pasco County, Florida areas*, W-P-C 6956, on behalf of Florida Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

Before the **Federal Communications Commission**, in *Re: GTE Virginia's Section 214 Application to provide Video Dialtone in the Manassas, Virginia area*, W-P-C 6956, on behalf of Virginia Cable TV Association, filed January 17, 1995 (Reply to Amended Applications).

1994

Before the **Federal Communications Commission**, in *Re: NET's Section 214 Application to provide Video Dialtone in Rhode Island and Massachusetts*, W-P-C 6982, W-P-C 6983, on behalf of New England Cable TV Association, filed December 22, 1994 (Reply to Supp. Responses).

Before the **State Corporation Commission of the State of Kansas**, in *Re: General Investigation into Competition*, 190, 492-U 94-GIMT-478-GIT, on behalf of Kansas CATV Association, filed November 14, 1994, cross-examination December 1, 1994.

Before the **Federal Communication Commission**, in *Re: Carolina Telephone's Section 214 Application to provide Video Dialtone in areas of North Carolina*, W-P-C 6999, on behalf of North Carolina Cable TV Association, filed October 20, 1994, reply November 8, 1994.

Before the **Federal Communication Commission**, in *Re: NET's Section 214 Application to provide Video Dialtone in Rhode Island and Massachusetts*, W-P-C 6982, W-P-C 6983, on behalf of New England Cable TV Association, filed September 8, 1994, reply October 3, 1994.

Before the **California Public Utilities Commission**, in *Re: Petition of GTE-California to Eliminate the Preapproval Requirement for Fiber Beyond the Feeder*, I.87-11-033, on behalf of California Bankers Clearing House, County of LA, filed August 24, 1994.

Before the **Federal Communications Commission**, in *Re: BellSouth Telecommunications Inc., Section 214 Application to provide Video Dialtone in Chamblee, GA and DeKalb County, GA*, W-P-C 6977, on behalf of Georgia Cable TV Association, filed August 5, 1994.

Before the **Federal Communications Commission**, in *Re: Bell Atlantic Telephone Companies Section 214 Application to provide Video Dialtone within their Telephone Services Areas*, W-P-C 6966, on behalf of Mid Atlantic Cable Coalition, filed July 28, 1994, reply August 22, 1994.

Before the **Federal Communication Commission**, in *Re: GTE Hawaii's 214 Application to provide Video Dialtone in Honolulu, Hawaii*, W-P-C 6958, on behalf of Hawaii Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communication Commission**, in *Re: GTE California's Section 214 Application to provide Video Dialtone in Ventura County*, W-P-C 6957, on behalf of California Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communication Commission**, in *Re: GTE Florida's 214 Application to provide Video Dialtone in the Pinellas and Pasco County, Florida areas*, W-P-C 6956, on behalf of Florida Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communication Commission**, in *Re: GTE Virginia's 214 Application to provide Video Dialtone in the Manassas, Virginia area*, W-P-C 6955, on behalf of the Virginia Cable TV Association, filed July 1, 1994, and July 29, 1994.

Before the **Federal Communications Commission**, in *Re: US WEST's Section 214 Application to provide Video Dialtone in Boise, Idaho and Salt Lake City, Utah*, W-P-C 6944-45, before the Idaho and Utah Cable TV Association, filed May 31, 1994.

Before the **Federal Communication Commission**, in *Re: US WEST's Section 214 Application to provide Video Dialtone in Portland, OR; Minneapolis, St. Paul, MN; and Denver, CO*, W-P-C 6919-22, on behalf of Minnesota & Oregon Cable TV Association, filed March 28, 1994.

Before the **Federal Communications Commission**, in *Re: Ameritech's Section 214 Application to provide Video Dialtone within areas in Illinois, Indiana, Michigan, Ohio, and Wisconsin*, W-P-C-6926-30, on behalf of Great Lakes Cable Coalition, filed March 10, 1994, reply April 4, 1994.

Before the **Federal Communications Commission**, in *Re: Pacific Bell's Section 214 Application to provide Video Dialtone in Los Angeles, Orange County, San Diego, and Southern San Francisco Bay areas*, W-P-C-6913-16, on behalf of Comcast/Cablevision Inc., filed February 11, 1994, reply March 11, 1994.

Before the **Federal Communications Commission**, in *Re: SNET's Section 214 Application to provide Video Dialtone in Connecticut*, W-P-C 6858, on behalf of New England Cable TV Association, filed January 20, 1994, reply February 23, 1994.

1993

Before the **Arkansas Public Service Commission**, in *Re: Earnings Review of Southwestern Bell Telephone Company*, 92-260-U, on behalf of Arkansas Press Association, filed September 2, 1993.

Before the **United States District Court for the Eastern District of Tennessee at Greenville**, in *Re: Cleo Stinnett, et al. Vs. BellSouth Telecommunications, Inc. d/b/a/ South Central Bell Telephone Company, Defendant*, Civil Action No 2-92-207, Class Action, cross-examination May 10, 1993, and February 10, 1994.

Before the **Federal Communications Commission**, in *Re: NJ Bell's Section 214 Application to provide Video Dialtone service within Dover Township, and Ocean County, New Jersey*, W-P-C-6840, on behalf of New Jersey Cable TV Association, filed January 21, 1993.

1992

Before the **New Jersey Board of Regulatory Commissioners**, in *Re: NJ Bell Alternative Regulation*, T092030358, on behalf of NJ Cable TV Association, filed September 21, 1992.

Before the **New Hampshire Public Utilities Commission**, in *Re: Generic competition docket*, DR 90-002, on behalf of Office of the Consumer Advocate, filed May 1, 1992, reply July 10, 1992, Surrebuttal August 21, 1992.

Before the **New Jersey General assembly Transportation, Telecommunications, and Technology Committee**, *Concerning A-5063*, on behalf of NJ Cable TV Association, filed January 6, 1992.

1991

Before the **New Jersey Senate Transportation and Public Utilities Committee**, in *Re: Concerning Senate Bill S-3617*, on behalf of New Jersey Cable Television Association, filed December 10, 1991.

Before the **119th Ohio General Assembly Senate Select Committee on Telecommunications Infrastructure and Technology**, in *Re: Issues Surrounding Telecommunications Network Modernization*, on behalf of the Ohio Cable TV Association, filed March 7, 1991.

Before the **Tennessee Public Service Commission**, in *Re: Master Plan Development and TN Regulatory Reform Plan*, on behalf of TN Cable TV Association, filed February 20, 1991.

1990

Before the **Tennessee Public Service Commission**, in *Re: Earnings Investigation of South Central Bell*, 90-05953, on behalf of the TN Cable Television Association, filed September 28, 1990.

Before the **New York Public Service Commission**, in *Re: NYT Rates, 90-C-0191, on behalf of User Parties NY Clearing House Association*, filed July 13, 1990, Surrrebuttal July 30, 1990.

Before the **Louisiana Public Service Commission,** in *Re: South Central Bell Bidirectional Usage Rate Service*, U-18656, on behalf of Answerphone of New Orleans, Inc., Executive Services, Inc., King Telephone Answering Service, et al, filed January 11, 1990.

1989

Before the **Georgia Public Service Commission**, in *Re: Southern Bell Tariff Revision and Bidirectional Usage Rate Service*, 3896-U, on behalf of Atlanta Journal Const./Voice Information Services Company, Inc., GA Association of Telemessaging Services, Prodigy Services, Company, Telnet Communications, Corp., filed November 28, 1989.

Before the **New York State Public Service Commission**, in *Re: NYT Co. - Rate Moratorium Extension - Fifth Stage Filing*, 28961 Fifth Stage, on behalf of User Parties NY Clearing House Association Committee of Corporate Telecommunication Users, filed October 16, 1989.

Before the **Delaware Public Service Commission**, in *Re: Diamond State Telephone Co. Rate Case*, 86-20, on behalf of DE PSC, filed June 16, 1989.

Before the **Arizona Corporation Committee**, in *Re: General Rate Case*, 86-20, on behalf of Arizona Corporation Committee, filed March 6, 1989.

1988

Before **New York State Public Service Commission**, in *Re: NYT Rate Moratorium Extension*, 28961, on behalf of Capital Cities/ ABC, Inc., AMEX Co., CBS, Inc., NBC, Inc., filed December 23, 1988.

1987

Before **Rhode Island Public Utilities Commission**, in *Re: New England Telephone*, 1475, on behalf of RI Bankers Association, filed August 11, 1987, cross-examination August 21, 1987.

Before the **New York State Public Service Commission**, in *Re: General Rate Case Subject to Competition*, 29469, on behalf of AMEX Co., Capital Cities/ ABNC, Inc., NBC, Inc., filed April 17, 1987, cross-examination May 20, 1987.

Before the **Minnesota Public Utilities Commission**, in *Re: Northwestern Bell*, P-421/ M-86-508, on behalf of MN Bus. Utilities Users Counsel filed February 10, 1987, cross-examination March 5, 1987.

1986-1982

Before the **Kansas Public Utilities Commission**, in *Re: Southwestern Bell*, 127, 140-U, on behalf of Boeing Military, et al., filed August 15, 1986.

Before the **Washington Utilities and Transportation Commission**, in *Re: Cost of Service Issues bearing on the Regulation of Telecommunications Company*, on behalf of US Department of Energy, filed November 18, 1985 (Reply Comments).

Before the **Maine Public Utilities Commission**, in *Re: New England Telephone*, 83-213, on behalf of Staff, ME PUC, filed February 7, 1984, cross-examination March 16, 1984.

Before the **Minnesota Public Service Commission**, in *Re: South Central Bell*, U-4415, on behalf of MS PSC, filed January 24, 1984, cross-examination February 1984.

Before the **Kentucky Public Service Commission**, in *Re: South Central Bell*, 8847, on behalf of KY PSC, filed November 28, 1983, cross-examination December 1983.

Before the **Florida Public Service Commission**, in *Re: Southern Bell Rate Case*, 820294-TP, on behalf of Florida Department of General Services, FL Ad Hoc Telecommunications Users, filed March 21, 1983, cross-examination May 5, 1983.

Before the **Maine Public Utilities Commission**, in *Re: New England Telephone*, 82-142, on behalf of Staff, ME PUC, filed November 15, 1982, cross-examination December 9, 1982.

Before the **Kentucky Public Service Commission**, in *Re: South Central Bell*, 8467, on behalf of the Commonwealth of Kentucky, cross-examination August 26, 1982.

Attachment 2

Rate Calculations

CATV Attachment Charges

(KU - Test Year Ending October 31, 2009)

CALCULATION OF MAXIMUM CATV POLE ATTACHMENT RATES UNDER KPSC FORMULA DATA FOR YR ENDING 10/31/09
Kentucky Utilities Company

Kravtin Att. 2

Weighted Average Bare Pole Cost	**Two- User**	**Three-User**
Installed Costs		
35' Poles	$17,215,691.21	n/a
40' Poles	$77,391,311.47	$77,391,311.47
45" Poles	n/a	$45,668,508.50
Sum Installed Costs	$94,607,002.68	$123,059,819.97
- Investment in Minor Appurtenances	$14,191,050.40	$18,458,973.00
= Investment in Bare Pole Plant	$80,415,952.28	$104,600,846.97
Quantity of Poles		
35' Poles	93,470	n/a
40' Poles	142,334	142,334
45" Poles	n/a	63,153
/ Sum Quantity	235,804	205,487
=Weighted Average Cost per Bare Pole	$341.03	$509.04
Carrying Charges		
Rate of Return		
Rate of Return	8.32%	8.32%
Net Investment Acct 364 Pole Plant/	$117,464,289.15	$117,464,289.15
Gross Investment Acct 364 Pole Plant	$244,022,288.15	$244,022,288.15
Ratio Net to Gross Plant	0.481	0.481
Rate of Return Applied to Gross Pole Plant	4.00%	4.00%
Depreciation		
Rate of Return Applied to Gross Pole Plant	4.00%	4.00%
Number of Years Plant in Service	35	35
Sinking Fund Factor (formula per Resp KCTA Q-15)	1.36%	1.36%
Income Tax		
Return on Equity Component of ROR	11.50%	11.50%
x Percentage Equity	53.85%	53.85%
= Return on Equity Component	6.19%	6.19%
Net Investment Acct 364 Pole Plant	$117,464,289.15	$117,464,289.15
Gross Investment Acct 364 Pole Plant /	$244,022,288.15	$244,022,288.15
Ratio Net to Gross Plant	0.481	0.481
Return on Equity Applied to Gross Pole Plant	2.98%	2.98%
Composite Fed. And State Income Tax Rate	36.93%	36.93%
Income Tax Factor (formula per Seelye Exh. 8)	1.75%	1.75%

Property Tax and Insurance		
Percentage Applicable to Poles (Resp KCTA Q-18)	0.22%	0.22%
Operation and Maintenance		
Labor Charged to Maintenance Accts 593001+593004	$860,807.00	$860,807.00
Total Labor	$71,018,516.00	$71,018,516.00
Ratio Designated 593 Labor to Total Labor	1.21%	1.21%
Total A&G Expenses	$77,056,654.00	$77,056,654.00
A&G Expenses Assigned to Poles	$933,994.55	$933,994.55
Maintenance of Poles, Towers & Fixtures Acct 593001	$342,913.78	$342,913.78
Tree Trimming Elec. Distribution Routes Acct 593004	$12,341,622.73	$12,341,622.73
Sum Expenses Assigned to Poles	$13,618,531.06	$13,618,531.06
Gross Investment Acct 364 Pole Plant	$244,022,288.15	$244,022,288.15
O&M Expense Factor	5.58%	5.58%
Total Carrying Charges	12.91%	12.91%
Usage Space Factor		
KPSC Usage Space Factor	0.1224	0.0759
Maximum Pole Attachment Rates		
Investment Per Bare Pole	$341.03	$509.04
*Carrying Charges	12.91%	12.91%
*Charge Factor	12.24%	7.59%
Maximum Pole Attachment Rate	**$5.39**	**$4.99**
Estimated Number of Attachments	30,517	118,345
Percentage of Total Attachments	20.50%	79.50%
Maximum Weighted Pole Attachment Rate	**$5.07**	

DATA ENTRY AND SOURCE

Gross Investment in 364	$244,022,288.15	Attach. to KU Resp. to KCTA 1-2
Depreciation Reserve for 364	$126,557,999.00	KU Resp. to KCTA Q-8
Overall Rate of Return	8.32%	Placeholder KPSC No.
Return on Equity Component of ROR	11.50%	Placeholder KPSC No.
Percentage Equity Component	53.85%	Placeholder KPSC No.
Composite Fed. And State Income Tax Rate	36.93%	KU Resp. to KCTA Q-16
Percentage Reduction Appurtenances	15%	KPSC Formula
Maintenance of Poles, Towers & Fixtures Acct 593001	342,913.78	Attach. to KU Resp. to KCTA 1-20
Tree Trimming Elec. Distribution Routes Acct 593004	12,341,622.73	Attach. to KU Resp. to KCTA 1-20
Total A& G Expenses	77,056,654.00	Seelye Ex. 8
Labor Charged to 593001	225,691.00	Seelye Ex. 8
Labor Charged to 593004	635,116.00	Seelye Ex. 8
Sum Labor 593001,593004	860,807.00	
Total Labor	71,018,516.00	Seelye Ex. 8
Ratio 593 Labor / Total Labor	0.01212	
Estimated Number of Attachments - Two User	30,517	Seelye Ex. 8
Estimated Number of Attachments - Three User	118,345	Seelye Ex. 8
Installed Costs		
35' Poles	$17,215,691.21	Attach. to KU Resp. to KCTA 1-2
40' Poles	$77,391,311.47	Attach. to KU Resp. to KCTA 1-2
45" Poles	$45,668,508.50	Attach. to KU Resp. to KCTA 1-2
Quantity of Poles		
35' Poles	93,470	Attach. to KU Resp. to KCTA 1-2
40' Poles	142,334	Attach. to KU Resp. to KCTA 1-2
45" Poles	63,153	Attach. to KU Resp. to KCTA 1-2

Attachment 3

Attachment to KU Response to KCTA 1-20

KU Activity in Accounts 592 and 593

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Kentucky Utilities Company
Activity in Accounts 592 and 593
For Twelve Months Ending October 31, 2009

Account	Account Name	Net Amount	GL Journal Name	Description	AP Vendor Name	AP Invoice Number
593004	TREE TRIMMING	55,149.96	Purchase Invoices USD 03-DEC-08	LABOR 0301	PHILLIPS TREE EXPERTS INC	K5706
593004	TREE TRIMMING	55,438.20	Purchase Invoices USD 08-MAY-09	INVOICE NO. 071577 - LABOR	ASPLUNDH TREE EXPERT CO	071577
593004	TREE TRIMMING	56,000.00	Purchase Invoices USD 21-DEC-08	LABOR 0301	TOWNSEND TREE SERVICE COMPANY INC	122710308A
593004	TREE TRIMMING	56,152.81	Purchase Invoices USD 15-JUN-09	EQUIP 0303	PHILLIPS TREE EXPERTS INC	OD6102
593004	TREE TRIMMING	56,516.01	Purchase Invoices USD 17-APR-09	INVOICE NO. 1-6363-6365 - LABOR	TOWNSEND TREE SERVICE COMPANY INC	163836365
593004	TREE TRIMMING	56,750.11	Purchase Invoices USD 19-MAR-09	INVOICE E-5892 - STORM RESTORATION / ICE & WIND STORM	PHILLIPS TREE EXPERTS INC	E5892
593004	TREE TRIMMING	57,265.79	Purchase Invoices USD 24-APR-09	INVOICE NO. 30918601 - STORM WORK - EQUIP	WRIGHT TREE SERVICE INC	30918601
593004	TREE TRIMMING	57,659.57	Purchase Invoices USD 19-MAR-09	INVOICE CF-5860 ICE STORM RESTORATION WORK	PHILLIPS TREE EXPERTS INC	CF5860
593004	TREE TRIMMING	57,876.40	Purchase Invoices USD 31-MAR-09	INVOICE NO. 642361 - labor	NELSON TREE SERVICE INC	642361
593004	TREE TRIMMING	59,998.18	Purchase Invoices USD 15-DEC-08	LABOR 0301	TOWNSEND TREE SERVICE COMPANY INC	159975998
593004	TREE TRIMMING	60,010.65	Purchase Invoices USD 08-MAY-09	INVOICE NO. 071590 - LABOR	ASPLUNDH TREE EXPERT CO	071590
593004	TREE TRIMMING	60,663.14	Purchase Invoices USD 16-APR-09	INVOICE NO. 642385 - STORM WORK - LABOR	NELSON TREE SERVICE INC	642385
593004	TREE TRIMMING	60,991.20	Purchase Invoices USD 19-MAR-09	INVOICE D-5890 - ICE STORM RESTORATION WORK	PHILLIPS TREE EXPERTS INC	D5890
593004	TREE TRIMMING	62,256.78	Purchase Invoices USD 25-MAR-09	INVOICE 30951542 - EQUIP	WRIGHT TREE SERVICE INC	30951542
593004	TREE TRIMMING	62,351.10	Purchase Invoices USD 02-DEC-08	LABOR 0301	PHILLIPS TREE EXPERTS INC	CF5709
593004	TREE TRIMMING	62,394.65	Purchase Invoices USD 25-MAR-09	INVOICE 20950485 - Equip	WRIGHT TREE SERVICE INC	20950485
593004	TREE TRIMMING	66,738.67	Purchase Invoices USD 31-MAR-09	INVOICE NO. 642357 - labor	NELSON TREE SERVICE INC	642357
593004	TREE TRIMMING	67,188.12	Purchase Invoices USD 23-MAR-09	INVOICE E-5935 - ICE STORM RESTORATION WORK	PHILLIPS TREE EXPERTS INC	E5935
593004	TREE TRIMMING	69,286.04	Purchase Invoices USD 07-APR-09	INVOICE NO. 3967665 - STORM WORK - LABOR	WOLF TREE INC	3967665
593004	TREE TRIMMING	70,047.70	Purchase Invoices USD 08-MAY-09	INVOICE NO. 071589 - LABOR	ASPLUNDH TREE EXPERT CO	071589
593004	TREE TRIMMING	70,530.19	Purchase Invoices USD 19-OCT-09	EQUIP 0303	PHILLIPS TREE EXPERTS INC	K6418
593004	TREE TRIMMING	72,018.24	Purchase Invoices USD 19-OCT-09	LABOR - 0301	PHILLIPS TREE EXPERTS INC	E6417
593004	TREE TRIMMING	72,211.47	Purchase Invoices USD 25-MAR-09	INVOICE 20950468 - labor	WRIGHT TREE SERVICE INC	20950468
593004	TREE TRIMMING	72,541.76	Purchase Invoices USD 16-APR-09	INVOICE NO. 642388 - STORM WORK - LABOR	NELSON TREE SERVICE INC	642388
593004	TREE TRIMMING	72,833.86	Purchase Invoices USD 05-AUG-09	LABOR 0301	PHILLIPS TREE EXPERTS INC	K6244
593004	TREE TRIMMING	73,538.34	Purchase Invoices USD 28-JUL-09	LABOR 0301	PHILLIPS TREE EXPERTS INC	K6225
593004	TREE TRIMMING	75,155.28	Purchase Invoices USD 17-APR-09	INVOICE NO. 1-6360-6361 - STORM WORK - LABOR	TOWNSEND TREE SERVICE COMPANY INC	163606361
593004	TREE TRIMMING	77,300.00	Purchase Invoices USD 12-MAY-09	INVOICE NO. 091518 - LABOR	ASPLUNDH TREE EXPERT CO	091518
593004	TREE TRIMMING	77,673.31	Purchase Invoices USD 20-FEB-09	INVOICE E-5859 - STORM RESTORATION - LABOR	PHILLIPS TREE EXPERTS INC	E5859
593004	TREE TRIMMING	78,558.06	Purchase Invoices USD 31-MAR-09	INVOICE NO. 642360 - labor	NELSON TREE SERVICE INC	642360
593004	TREE TRIMMING	80,197.58	Purchase Invoices USD 08-MAY-09	INVOICE NO. 071595 - LABOR	ASPLUNDH TREE EXPERT CO	071595
593004	TREE TRIMMING	80,807.80	Purchase Invoices USD 08-MAY-09	INVOICE NO. 091517 - LABOR	ASPLUNDH TREE EXPERT CO	091517
593004	TREE TRIMMING	81,056.50	Purchase Invoices USD 17-APR-09	invoice no. 1-6437-6438 - labor	TOWNSEND TREE SERVICE COMPANY INC	164376438
593004	TREE TRIMMING	82,393.32	Purchase Invoices USD 23-DEC-08	EQUIP 0303	TOWNSEND TREE SERVICE COMPANY INC	160571220A
593004	TREE TRIMMING	95,673.59	Purchase Invoices USD 16-APR-09	INVOICE NO. 642408 - STORM WORK - LABOR	NELSON TREE SERVICE INC	642408
593004	TREE TRIMMING	99,309.76	Purchase Invoices USD 08-MAY-09	INVOICE NO. 071576 - LABOR	ASPLUNDH TREE EXPERT CO	071576
593004	TREE TRIMMING	113,995.74	Purchase Invoices USD 01-MAY-09	INVOICE NO. 030953299 - LABOR	WRIGHT TREE SERVICE INC	030953299
593004	TREE TRIMMING	118,765.60	Purchase Invoices USD 31-MAR-09	INVOICE NO. 642356 - labor	NELSON TREE SERVICE INC	642356
593004	TREE TRIMMING	133,920.58	Purchase Invoices USD 24-APR-09	INVOICE NO. 30918601 - STORM WORK - LABOR	WRIGHT TREE SERVICE INC	30918601
593004	TREE TRIMMING	(136,582.11)	J136-0110-0909 Accrual USD 01-SEP-09	Winter Ice Storm Reg Asset Credit		
593004	TREE TRIMMING	146,700.64	Purchase Invoices USD 16-APR-09	INVOICE NO. 642384 - STORM WORK - LABOR	NELSON TREE SERVICE INC	642384
593004	TREE TRIMMING	(147,731.36)	Purchase Invoices USD 26-JUN-09	NULL	WRIGHT TREE SERVICE INC	30918601CM
593004	TREE TRIMMING	162,391.79	Purchase Invoices USD 20-FEB-09	INVOICE E-5888 - STORM RESTORATION - LABOR	PHILLIPS TREE EXPERTS INC	E5888
593004	TREE TRIMMING	164,131.51	Purchase Invoices USD 25-MAR-09	INVOICE 30951542 - LABOR	WRIGHT TREE SERVICE INC	30951542
593004	TREE TRIMMING	(176,270.68)	J136-0110-0909 Accrual USD 01-SEP-09	Winter Wind Storm Reg Asset Credit		
593004	TREE TRIMMING	205,631.05	Purchase Invoices USD 25-MAR-09	INVOICE 30951942 - labor	WRIGHT TREE SERVICE INC	30951942
593004	TREE TRIMMING	213,416.23	Purchase Invoices USD 25-MAR-09	INVOICE 30912601 - labor	WRIGHT TREE SERVICE INC	30912601
593004	TREE TRIMMING	(315,000.00)	Reverses "J255-0110-1008 Adjustment USD 01-OCT-08"	Contract Services Tree Trimming - Ike Storm		
593004	TREE TRIMMING	(343,818.85)	J149-0110-1208 Accrual USD 01-DEC-08	IKE Storm Reg Asset Credit		
593004	TREE TRIMMING	469,942.52	Purchase Invoices USD 25-MAR-09	INVOICE 20950485 - Labor	WRIGHT TREE SERVICE INC	20950485
593004	TREE TRIMMING	750,000.00	J255-0110-0809 Adjustment USD 01-AUG-09	Townsend - ED		
593004	TREE TRIMMING	(6,913,947.96)	J136-0110-0909 Accrual USD 01-SEP-09	Winter Ice Storm Reg Asset Credit		
Total: Account 593003		$ 12,341,622.73				
593005	MINOR EXEMPT EXPENSE	$ 0.20	Purchase Invoices USD 30-SEP-09	31373/00644444/7	KENTUCKY STATE TREASURER	01-OCT-2009 08:14KY U
593005	MINOR EXEMPT EXPENSE	1.13	Purchase Invoices USD 30-SEP-09	31373/00644444/12	KENTUCKY STATE TREASURER	01-OCT-2009 08:14KY U
593005	MINOR EXEMPT EXPENSE	3.36	Purchase Invoices USD 01-SEP-09	INSULATOR,SECONDARY,SPOOL 3",PORCELAIN,WHITE,ANSI CLASS 53-2	BROWNSTOWN ELECTRIC SUPPLY CO INC	00644444
593005	MINOR EXEMPT EXPENSE	6.00	Purchase Invoices USD 31-MAY-09	31373/00631997/3	KENTUCKY STATE TREASURER	01-JUN-2009 08:35KY U
593005	MINOR EXEMPT EXPENSE	6.48	Purchase Invoices USD 30-SEP-09	31373/00644444/15	KENTUCKY STATE TREASURER	01-OCT-2009 08:14KY U
593005	MINOR EXEMPT EXPENSE	7.47	Purchase Invoices USD 31-MAY-09	31373/00631997/6	KENTUCKY STATE TREASURER	01-JUN-2009 08:35KY U
593005	MINOR EXEMPT EXPENSE	7.77	Purchase Invoices USD 31-MAY-09	31373/00631997/4	KENTUCKY STATE TREASURER	01-JUN-2009 08:35KY U
593005	MINOR EXEMPT EXPENSE	8.86	Purchase Invoices USD 31-JAN-09	31373/00621291/4	KENTUCKY STATE TREASURER	01-FEB-2009 10:38KY U
593005	MINOR EXEMPT EXPENSE	10.66	Purchase Invoices USD 30-JUN-09	31373/00635807/7	KENTUCKY STATE TREASURER	01-JUL-2009 08:34KY U
593005	MINOR EXEMPT EXPENSE	13.48	Purchase Invoices USD 31-JAN-09	31373/00612204/2	KENTUCKY STATE TREASURER	01-FEB-2009 10:38KY U
593005	MINOR EXEMPT EXPENSE	14.18	Purchase Invoices USD 30-JUN-09	31373/00633457/1	KENTUCKY STATE TREASURER	01-JUL-2009 08:34KY U
593005	MINOR EXEMPT EXPENSE	14.98	Purchase Invoices USD 31-MAY-09	31373/00631997/2	KENTUCKY STATE TREASURER	01-JUN-2009 08:35KY U
593005	MINOR EXEMPT EXPENSE	15.81	Purchase Invoices USD 31-AUG-09	41766/0061264IN/1	KENTUCKY STATE TREASURER	01-SEP-2009 08:14KY U
593005	MINOR EXEMPT EXPENSE	17.27	Purchase Invoices USD 31-MAY-09	31373/00631997/7	KENTUCKY STATE TREASURER	01-JUN-2009 08:35KY U

Attachment 4

Attachment to KU Response to KCTA 1-2

KU Plant Account 364 – Poles, Towers, and Fixtures

As of October 31, 2009, Page 50 (of 50)

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	30-Apr-02	STEEL POLES	1	42,121
E364.00-Poles, Towers, and Fixtures	1-Jan-03	STEEL POLES	53	96,300
E364.00-Poles, Towers, and Fixtures	1-Jan-04	STEEL POLES	20	19,880
E364.00-Poles, Towers, and Fixtures	1-Jan-06	STEEL POLES	1	669
E364.00-Poles, Towers, and Fixtures	25-Apr-06	STEEL POLES	2	0
E364.00-Poles, Towers, and Fixtures	26-Apr-06	STEEL POLES	1	0
E364.00-Poles, Towers, and Fixtures	1-Jan-07	STEEL POLES	2	7,490
E364.00-Poles, Towers, and Fixtures	1-Jan-08	STEEL POLES	3	2,131
E364.00-Poles, Towers, and Fixtures	30-Sep-08	STEEL POLES	1	1,656
E364.00-Poles, Towers, and Fixtures	31-Oct-08	STEEL POLES	1	2,101
E364.00-Poles, Towers, and Fixtures	31-Dec-08	STEEL POLES	1	2,243
E364.00-Poles, Towers, and Fixtures	30-Jul-09	STEEL POLES	1	1,841
E364.00-Poles, Towers, and Fixtures	31-Jul-09	STEEL POLES	2	4,567
E364.00-Poles, Towers, and Fixtures	12-Aug-09	STEEL POLES	3	6,413
E364.00-Poles, Towers, and Fixtures	1-Sep-09	STEEL POLES	13	22,518
E364.00-Poles, Towers, and Fixtures	1-Oct-09	STEEL POLES	6	19,422
E364.00-Poles, Towers, and Fixtures	16-Oct-09	STEEL POLES	2	254
E364.00-Poles, Towers, and Fixtures	31-Oct-09	STEEL POLES	2	5,529
E364.00-Poles, Towers, and Fixtures	10-Nov-09	STEEL POLES	1	2,521
E364.00-Poles, Towers, and Fixtures	31-Dec-41	TOWERS	1	3,110
E364.00-Poles, Towers, and Fixtures	31-Dec-41	TOWERS	2	2,291
E364.00-Poles, Towers, and Fixtures	31-Dec-56	TOWERS	1,870	255
E364.00-Poles, Towers, and Fixtures	31-Dec-60	TOWERS	150	45
E364.00-Poles, Towers, and Fixtures	31-Dec-72	TOWERS	100	42
E364.00-Poles, Towers, and Fixtures	31-Dec-81	TOWERS	2	42,088
E364.00-Poles, Towers, and Fixtures	1-Jan-99	TOWERS	2	5,838,921
E364.00-Poles, Towers, and Fixtures	1-Jan-00	TOWERS	4	298
E364.00-Poles, Towers, and Fixtures	1-Jan-04	TOWERS	1	116
Total				$ 244,022,288

Attachment 5

KU Response to KCTA Data Request, Dated March 1, 2020

Question No. 1

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Response to Data Request of
The Kentucky Cable Telecommunications Association
Dated March 1, 2010

Question No. 1

Responding Witness: Shannon L. Charnas

Q-1. Please provide the embedded costs in KU Accounts 364, 365, and 369 as of Oct. 31, 2009 and year-end 2009. If data is not available for year-end 2009, please provide it as of Oct. 31, 2009 and year-end 2008.

A-1. Please see the table below for original cost.

Account	Oct 31, 2009	Dec 31, 2009
364.00	$244,022,288	$249,862,383
365.00	240,864,386	248,040,961
369.00	83,132,396	83,147,151

Attachment 6

Attachment to KU Response to

KCTA-2 Question No. 29a

Page 1 of 3

(Revised Seelye Exhibit 8)

KENTUCKY UTILITIES COMPANY

Calculation Of Attachment Charges for CATV

Pole Size	Quantity	Installed Cost	Average Installed Cost
Weighted Average Bare Pole Cost as of 10/31/2009			
35'	93,470	$ 17,215,691	$ 184.18
40'	142,334	77,391,311	543.73
	235,804	94,607,002	401.21
Three-User Poles			
40'	142,334	$ 77,391,311	$ 543.73
45'	63,153	45,668,509	723.14
	205,487	123,059,820	598.87

Two-User Pole Cost	Estimated Number of Attachments	Weighted Cost
$401.21 x .1224 Usage Space Factor = $ 49.11 $ 49.11 x .1884 Annual Carrying Charge = $ 9.25	30,517	$ 282,292
Three-User Pole Cost		
$598.87 x .0759 Usage Space Factor = $45.45 $ 45.45 x .1884 Annual Carrying Charge = $8.56	118,345	1,013,284
Weighted Total	148,862	$ 1,295,576
Weighted Average Monthly Cost		$ 8.70

Attachment 7

Attachment to KU Response to KCTA 1-2

Pages 29-38 (of 61)

Note: This attachment is as provided by KU with the exception of additional summary calculations I have performed at pages 32, 35, and 38, which reconcile the amounts shown in these continuing property records to the bare pole cost figures used in Seelye Exhibit 8 to calculate attachment charges.

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	9-Nov-09	POLE WOOD 30 FT	165	54,114
E364.00-Poles, Towers, and Fixtures	10-Nov-09	POLE WOOD 30 FT	4	9,691
E364.00-Poles, Towers, and Fixtures	19-Nov-09	POLE WOOD 30 FT	144	68,025
E364.00-Poles, Towers, and Fixtures	21-Nov-09	POLE WOOD 30 FT	87	44,828
E364.00-Poles, Towers, and Fixtures	23-Nov-09	POLE WOOD 30 FT	1	117
E364.00-Poles, Towers, and Fixtures	25-Nov-09	POLE WOOD 30 FT	99	80,159
E364.00-Poles, Towers, and Fixtures	30-Nov-09	POLE WOOD 30 FT	680	392,276
E364.00-Poles, Towers, and Fixtures	2-Dec-09	POLE WOOD 30 FT	759	386,007
E364.00-Poles, Towers, and Fixtures	3-Dec-09	POLE WOOD 30 FT	1	654
E364.00-Poles, Towers, and Fixtures	7-Dec-09	POLE WOOD 30 FT	35	26,930
E364.00-Poles, Towers, and Fixtures	9-Dec-09	POLE WOOD 30 FT	1	258
E364.00-Poles, Towers, and Fixtures	17-Dec-09	POLE WOOD 30 FT	5	7,941
E364.00-Poles, Towers, and Fixtures	22-Dec-09	POLE WOOD 30 FT	1	1,219
E364.00-Poles, Towers, and Fixtures	31-Dec-09	POLE WOOD 30 FT	1	418
E364.00-Poles, Towers, and Fixtures	1-Jan-41	POLE WOOD 35 FT	3	39
E364.00-Poles, Towers, and Fixtures	1-Jan-41	POLE WOOD 35 FT	112	2,676
E364.00-Poles, Towers, and Fixtures	1-Jan-42	POLE WOOD 35 FT	202	10,443
E364.00-Poles, Towers, and Fixtures	1-Jan-43	POLE WOOD 35 FT	15	624
E364.00-Poles, Towers, and Fixtures	1-Jan-44	POLE WOOD 35 FT	36	2,394
E364.00-Poles, Towers, and Fixtures	1-Jan-45	POLE WOOD 35 FT	19	525
E364.00-Poles, Towers, and Fixtures	1-Jan-46	POLE WOOD 35 FT	469	15,006
E364.00-Poles, Towers, and Fixtures	1-Jan-47	POLE WOOD 35 FT	454	21,017
E364.00-Poles, Towers, and Fixtures	1-Jan-48	POLE WOOD 35 FT	693	33,164
E364.00-Poles, Towers, and Fixtures	1-Jan-49	POLE WOOD 35 FT	4,896	282,062
E364.00-Poles, Towers, and Fixtures	1-Jan-50	POLE WOOD 35 FT	6,543	378,195
E364.00-Poles, Towers, and Fixtures	1-Jan-51	POLE WOOD 35 FT	4,844	315,028
E364.00-Poles, Towers, and Fixtures	1-Jan-52	POLE WOOD 35 FT	5,424	356,684
E364.00-Poles, Towers, and Fixtures	1-Jan-53	POLE WOOD 35 FT	2,419	220,825
E364.00-Poles, Towers, and Fixtures	1-Jan-54	POLE WOOD 35 FT	299	15,654
E364.00-Poles, Towers, and Fixtures	1-Jan-55	POLE WOOD 35 FT	1,246	60,219
E364.00-Poles, Towers, and Fixtures	1-Jan-56	POLE WOOD 35 FT	1,236	63,798
E364.00-Poles, Towers, and Fixtures	1-Jan-57	POLE WOOD 35 FT	1,957	221,193
E364.00-Poles, Towers, and Fixtures	1-Jan-58	POLE WOOD 35 FT	1,619	160,605
E364.00-Poles, Towers, and Fixtures	1-Jan-59	POLE WOOD 35 FT	1,089	79,251
E364.00-Poles, Towers, and Fixtures	1-Jan-61	POLE WOOD 35 FT	1,621	94,716
E364.00-Poles, Towers, and Fixtures	1-Jan-62	POLE WOOD 35 FT	1,724	105,338
E364.00-Poles, Towers, and Fixtures	1-Jan-63	POLE WOOD 35 FT	1,807	117,726
E364.00-Poles, Towers, and Fixtures	1-Jan-64	POLE WOOD 35 FT	2,187	142,550
E364.00-Poles, Towers, and Fixtures	1-Jan-65	POLE WOOD 35 FT	1,609	103,152
E364.00-Poles, Towers, and Fixtures	1-Jan-66	POLE WOOD 35 FT	1,874	124,856
E364.00-Poles, Towers, and Fixtures	1-Jan-67	POLE WOOD 35 FT	1,950	142,884
E364.00-Poles, Towers, and Fixtures	1-Jan-68	POLE WOOD 35 FT	1,651	126,094
E364.00-Poles, Towers, and Fixtures	1-Jan-69	POLE WOOD 35 FT	1,759	151,365
E364.00-Poles, Towers, and Fixtures	1-Jan-70	POLE WOOD 35 FT	1,048	86,657
E364.00-Poles, Towers, and Fixtures	1-Jan-71	POLE WOOD 35 FT	2,128	182,953

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	1-Jan-72	POLE WOOD 35 FT	1,859	170,929
E364.00-Poles, Towers, and Fixtures	1-Jan-73	POLE WOOD 35 FT	2,021	212,015
E364.00-Poles, Towers, and Fixtures	1-Jan-74	POLE WOOD 35 FT	1,828	200,990
E364.00-Poles, Towers, and Fixtures	1-Jan-75	POLE WOOD 35 FT	1,490	197,689
E364.00-Poles, Towers, and Fixtures	1-Jan-76	POLE WOOD 35 FT	1,654	212,707
E364.00-Poles, Towers, and Fixtures	1-Jan-77	POLE WOOD 35 FT	1,552	204,122
E364.00-Poles, Towers, and Fixtures	1-Jan-78	POLE WOOD 35 FT	1,296	182,468
E364.00-Poles, Towers, and Fixtures	1-Jan-79	POLE WOOD 35 FT	1,611	257,746
E364.00-Poles, Towers, and Fixtures	1-Jan-80	POLE WOOD 35 FT	1,170	206,542
E364.00-Poles, Towers, and Fixtures	1-Jan-81	POLE WOOD 35 FT	1,126	220,127
E364.00-Poles, Towers, and Fixtures	1-Jan-82	POLE WOOD 35 FT	1,052	232,693
E364.00-Poles, Towers, and Fixtures	1-Jan-83	POLE WOOD 35 FT	1,283	334,424
E364.00-Poles, Towers, and Fixtures	1-Jan-84	POLE WOOD 35 FT	941	226,468
E364.00-Poles, Towers, and Fixtures	1-Jan-85	POLE WOOD 35 FT	850	206,880
E364.00-Poles, Towers, and Fixtures	1-Jan-86	POLE WOOD 35 FT	1,192	322,314
E364.00-Poles, Towers, and Fixtures	1-Jan-87	POLE WOOD 35 FT	1,178	315,713
E364.00-Poles, Towers, and Fixtures	1-Jan-88	POLE WOOD 35 FT	921	279,899
E364.00-Poles, Towers, and Fixtures	1-Jan-89	POLE WOOD 35 FT	1,080	306,340
E364.00-Poles, Towers, and Fixtures	1-Jan-90	POLE WOOD 35 FT	1,143	355,834
E364.00-Poles, Towers, and Fixtures	1-Jan-91	POLE WOOD 35 FT	1,139	347,966
E364.00-Poles, Towers, and Fixtures	1-Jan-92	POLE WOOD 35 FT	1,175	370,932
E364.00-Poles, Towers, and Fixtures	1-Jan-93	POLE WOOD 35 FT	1,284	453,131
E364.00-Poles, Towers, and Fixtures	1-Jan-94	POLE WOOD 35 FT	1,308	461,346
E364.00-Poles, Towers, and Fixtures	1-Jan-95	POLE WOOD 35 FT	1,213	455,191
E364.00-Poles, Towers, and Fixtures	1-Jan-96	POLE WOOD 35 FT	1,023	490,115
E364.00-Poles, Towers, and Fixtures	1-Jan-97	POLE WOOD 35 FT	1,070	485,467
E364.00-Poles, Towers, and Fixtures	1-Jan-98	POLE WOOD 35 FT	972	433,573
E364.00-Poles, Towers, and Fixtures	1-Jan-99	POLE WOOD 35 FT	102	128,153
E364.00-Poles, Towers, and Fixtures	1-Jan-00	POLE WOOD 35 FT	878	498,243
E364.00-Poles, Towers, and Fixtures	1-Jan-01	POLE WOOD 35 FT	591	210,985
E364.00-Poles, Towers, and Fixtures	1-Jan-02	POLE WOOD 35 FT	574	391,491
E364.00-Poles, Towers, and Fixtures	1-Jan-03	POLE WOOD 35 FT	666	855,591
E364.00-Poles, Towers, and Fixtures	1-Jan-04	POLE WOOD 35 FT	557	580,729
E364.00-Poles, Towers, and Fixtures	1-Jan-05	POLE WOOD 35 FT	47	41,885
E364.00-Poles, Towers, and Fixtures	1-Jan-06	POLE WOOD 35 FT	20	21,519
E364.00-Poles, Towers, and Fixtures	6-Dec-06	POLE WOOD 35 FT	2	3,012
E364.00-Poles, Towers, and Fixtures	1-Jan-07	POLE WOOD 35 FT	510	622,257
E364.00-Poles, Towers, and Fixtures	31-Aug-07	POLE WOOD 35 FT	1	5,159
E364.00-Poles, Towers, and Fixtures	1-Oct-07	POLE WOOD 35 FT	3	(19)
E364.00-Poles, Towers, and Fixtures	25-Nov-07	POLE WOOD 35 FT	1	488
E364.00-Poles, Towers, and Fixtures	30-Nov-07	POLE WOOD 35 FT	1	331
E364.00-Poles, Towers, and Fixtures	1-Jan-08	POLE WOOD 35 FT	266	349,542
E364.00-Poles, Towers, and Fixtures	22-Feb-08	POLE WOOD 35 FT	15	16,728
E364.00-Poles, Towers, and Fixtures	13-Mar-08	POLE WOOD 35 FT	2	2,439
E364.00-Poles, Towers, and Fixtures	3-Apr-08	POLE WOOD 35 FT	1	8

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	1-Aug-08	POLE WOOD 35 FT	2	665
E364.00-Poles, Towers, and Fixtures	31-Aug-08	POLE WOOD 35 FT	8	10,994
E364.00-Poles, Towers, and Fixtures	30-Sep-08	POLE WOOD 35 FT	22	18,543
E364.00-Poles, Towers, and Fixtures	1-Oct-08	POLE WOOD 35 FT	3	4,873
E364.00-Poles, Towers, and Fixtures	31-Oct-08	POLE WOOD 35 FT	82	101,824
E364.00-Poles, Towers, and Fixtures	30-Nov-08	POLE WOOD 35 FT	12	13,680
E364.00-Poles, Towers, and Fixtures	31-Dec-08	POLE WOOD 35 FT	68	121,639
E364.00-Poles, Towers, and Fixtures	31-Jan-09	POLE WOOD 35 FT	3	25,825
E364.00-Poles, Towers, and Fixtures	16-Jun-09	POLE WOOD 35 FT	12	15,286
E364.00-Poles, Towers, and Fixtures	19-Jul-09	POLE WOOD 35 FT	1	643
E364.00-Poles, Towers, and Fixtures	22-Jul-09	POLE WOOD 35 FT	1	0
E364.00-Poles, Towers, and Fixtures	27-Jul-09	POLE WOOD 35 FT	1	1,108
E364.00-Poles, Towers, and Fixtures	28-Jul-09	POLE WOOD 35 FT	2	1,654
E364.00-Poles, Towers, and Fixtures	29-Jul-09	POLE WOOD 35 FT	3	1,662
E364.00-Poles, Towers, and Fixtures	31-Jul-09	POLE WOOD 35 FT	5	3,828
E364.00-Poles, Towers, and Fixtures	1-Aug-09	POLE WOOD 35 FT	72	85,689
E364.00-Poles, Towers, and Fixtures	3-Aug-09	POLE WOOD 35 FT	2	0
E364.00-Poles, Towers, and Fixtures	4-Aug-09	POLE WOOD 35 FT	2	4,108
E364.00-Poles, Towers, and Fixtures	7-Aug-09	POLE WOOD 35 FT	3	2,383
E364.00-Poles, Towers, and Fixtures	10-Aug-09	POLE WOOD 35 FT	5	2,231
E364.00-Poles, Towers, and Fixtures	1-Sep-09	POLE WOOD 35 FT	22	11,264
E364.00-Poles, Towers, and Fixtures	6-Oct-09	POLE WOOD 35 FT	1	(11,264)
E364.00-Poles, Towers, and Fixtures	7-Oct-09	POLE WOOD 35 FT	2	(7,415)
E364.00-Poles, Towers, and Fixtures	13-Oct-09	POLE WOOD 35 FT	7	4,744
E364.00-Poles, Towers, and Fixtures	14-Oct-09	POLE WOOD 35 FT	2	2,396
E364.00-Poles, Towers, and Fixtures	16-Oct-09	POLE WOOD 35 FT	4	2,205
E364.00-Poles, Towers, and Fixtures	20-Oct-09	POLE WOOD 35 FT	2	1,037
E364.00-Poles, Towers, and Fixtures	21-Oct-09	POLE WOOD 35 FT	1	240
E364.00-Poles, Towers, and Fixtures	26-Oct-09	POLE WOOD 35 FT	1	(258)
E364.00-Poles, Towers, and Fixtures	29-Oct-09	POLE WOOD 35 FT	1	1,261
E364.00-Poles, Towers, and Fixtures	30-Oct-09	POLE WOOD 35 FT	1	241
E364.00-Poles, Towers, and Fixtures	31-Oct-09	POLE WOOD 35 FT	136	95,320
E364.00-Poles, Towers, and Fixtures	5-Nov-09	POLE WOOD 35 FT	10	11,839
E364.00-Poles, Towers, and Fixtures	6-Nov-09	POLE WOOD 35 FT	1	3,078
E364.00-Poles, Towers, and Fixtures	9-Nov-09	POLE WOOD 35 FT	319	234,718
E364.00-Poles, Towers, and Fixtures	12-Nov-09	POLE WOOD 35 FT	14	20,915
E364.00-Poles, Towers, and Fixtures	13-Nov-09	POLE WOOD 35 FT	7	3,404
E364.00-Poles, Towers, and Fixtures	16-Nov-09	POLE WOOD 35 FT	3	5,677
E364.00-Poles, Towers, and Fixtures	17-Nov-09	POLE WOOD 35 FT	4	2,801
E364.00-Poles, Towers, and Fixtures	19-Nov-09	POLE WOOD 35 FT	114	86,187
E364.00-Poles, Towers, and Fixtures	20-Nov-09	POLE WOOD 35 FT	1	285
E364.00-Poles, Towers, and Fixtures	21-Nov-09	POLE WOOD 35 FT	77	67,846
E364.00-Poles, Towers, and Fixtures	30-Nov-09	POLE WOOD 35 FT	75	114,247
E364.00-Poles, Towers, and Fixtures	1-Dec-09	POLE WOOD 35 FT	79	88,813
E364.00-Poles, Towers, and Fixtures	2-Dec-09	POLE WOOD 35 FT	505	437,077

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	4-Dec-09	POLE WOOD 35 FT	7	7,810
E364.00-Poles, Towers, and Fixtures	7-Dec-09	POLE WOOD 35 FT	10	11,074
E364.00-Poles, Towers, and Fixtures	8-Dec-09	POLE WOOD 35 FT	17	20,103
E364.00-Poles, Towers, and Fixtures	9-Dec-09	POLE WOOD 35 FT	2	2,022
E364.00-Poles, Towers, and Fixtures	16-Dec-09	POLE WOOD 35 FT	134	88,199
E364.00-Poles, Towers, and Fixtures	29-Dec-09	POLE WOOD 35 FT	1	3,336
E364.00-Poles, Towers, and Fixtures	1-Jan-41	POLE WOOD 40 FT	10	251
E364.00-Poles, Towers, and Fixtures	1-Jan-42	POLE WOOD 40 FT	4	0
E364.00-Poles, Towers, and Fixtures	1-Jan-43	POLE WOOD 40 FT	4	0
E364.00-Poles, Towers, and Fixtures	1-Jan-44	POLE WOOD 40 FT	33	1,698
E364.00-Poles, Towers, and Fixtures	1-Jan-45	POLE WOOD 40 FT	29	1,371
E364.00-Poles, Towers, and Fixtures	1-Jan-46	POLE WOOD 40 FT	42	1,855
E364.00-Poles, Towers, and Fixtures	1-Jan-47	POLE WOOD 40 FT	37	2,363
E364.00-Poles, Towers, and Fixtures	1-Jan-50	POLE WOOD 40 FT	787	34,179
E364.00-Poles, Towers, and Fixtures	1-Jan-51	POLE WOOD 40 FT	1,479	73,389
E364.00-Poles, Towers, and Fixtures	1-Jan-52	POLE WOOD 40 FT	1,790	92,290
E364.00-Poles, Towers, and Fixtures	1-Jan-53	POLE WOOD 40 FT	580	37,858
E364.00-Poles, Towers, and Fixtures	1-Jan-54	POLE WOOD 40 FT	472	87,520
E364.00-Poles, Towers, and Fixtures	1-Jan-55	POLE WOOD 40 FT	1,140	157,358
E364.00-Poles, Towers, and Fixtures	1-Jan-56	POLE WOOD 40 FT	1,383	173,125
E364.00-Poles, Towers, and Fixtures	1-Jan-57	POLE WOOD 40 FT	1,443	101,844
E364.00-Poles, Towers, and Fixtures	1-Jan-58	POLE WOOD 40 FT	785	57,740
E364.00-Poles, Towers, and Fixtures	1-Jan-59	POLE WOOD 40 FT	1,372	101,651
E364.00-Poles, Towers, and Fixtures	1-Jan-60	POLE WOOD 40 FT	510	83,001
E364.00-Poles, Towers, and Fixtures	1-Jan-61	POLE WOOD 40 FT	1,794	237,743
E364.00-Poles, Towers, and Fixtures	1-Jan-62	POLE WOOD 40 FT	1,362	183,804
E364.00-Poles, Towers, and Fixtures	1-Jan-63	POLE WOOD 40 FT	2,150	278,878
E364.00-Poles, Towers, and Fixtures	1-Jan-64	POLE WOOD 40 FT	2,466	313,905
E364.00-Poles, Towers, and Fixtures	1-Jan-65	POLE WOOD 40 FT	2,585	330,171
E364.00-Poles, Towers, and Fixtures	1-Jan-66	POLE WOOD 40 FT	2,479	350,568
E364.00-Poles, Towers, and Fixtures	1-Jan-67	POLE WOOD 40 FT	2,563	357,163
E364.00-Poles, Towers, and Fixtures	1-Jan-68	POLE WOOD 40 FT	3,092	450,095
E364.00-Poles, Towers, and Fixtures	1-Jan-69	POLE WOOD 40 FT	3,124	466,212
E364.00-Poles, Towers, and Fixtures	1-Jan-70	POLE WOOD 40 FT	2,556	410,679
E364.00-Poles, Towers, and Fixtures	1-Jan-71	POLE WOOD 40 FT	2,906	493,695
E364.00-Poles, Towers, and Fixtures	1-Jan-72	POLE WOOD 40 FT	3,449	656,596
E364.00-Poles, Towers, and Fixtures	1-Jan-73	POLE WOOD 40 FT	3,380	746,993
E364.00-Poles, Towers, and Fixtures	1-Jan-74	POLE WOOD 40 FT	3,174	738,795
E364.00-Poles, Towers, and Fixtures	1-Jan-75	POLE WOOD 40 FT	2,448	586,636
E364.00-Poles, Towers, and Fixtures	1-Jan-76	POLE WOOD 40 FT	2,789	719,300
E364.00-Poles, Towers, and Fixtures	1-Jan-77	POLE WOOD 40 FT	3,244	842,799
E364.00-Poles, Towers, and Fixtures	1-Jan-78	POLE WOOD 40 FT	2,745	791,670
E364.00-Poles, Towers, and Fixtures	1-Jan-79	POLE WOOD 40 FT	2,980	1,021,787
E364.00-Poles, Towers, and Fixtures	1-Jan-80	POLE WOOD 40 FT	3,067	1,062,792
E364.00-Poles, Towers, and Fixtures	1-Jan-81	POLE WOOD 40 FT	2,807	1,064,093

SUM 35' POLES (ROWS 1281-1407)

Qty	Installed Cost	Avg. Cost
93,470	$17,215,691	$ 184.18

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	1-Jan-82	POLE WOOD 40 FT	2,749	1,159,162
E364.00-Poles, Towers, and Fixtures	1-Jan-83	POLE WOOD 40 FT	3,290	1,861,038
E364.00-Poles, Towers, and Fixtures	1-Jan-84	POLE WOOD 40 FT	2,572	1,273,693
E364.00-Poles, Towers, and Fixtures	1-Jan-85	POLE WOOD 40 FT	2,711	1,372,504
E364.00-Poles, Towers, and Fixtures	1-Jan-86	POLE WOOD 40 FT	3,072	1,672,247
E364.00-Poles, Towers, and Fixtures	1-Jan-87	POLE WOOD 40 FT	3,462	1,865,759
E364.00-Poles, Towers, and Fixtures	1-Jan-88	POLE WOOD 40 FT	3,013	1,822,863
E364.00-Poles, Towers, and Fixtures	1-Jan-89	POLE WOOD 40 FT	3,331	1,935,954
E364.00-Poles, Towers, and Fixtures	1-Jan-90	POLE WOOD 40 FT	3,269	1,988,193
E364.00-Poles, Towers, and Fixtures	1-Jan-91	POLE WOOD 40 FT	3,240	2,079,475
E364.00-Poles, Towers, and Fixtures	1-Jan-92	POLE WOOD 40 FT	3,833	2,448,471
E364.00-Poles, Towers, and Fixtures	1-Jan-93	POLE WOOD 40 FT	3,569	2,667,164
E364.00-Poles, Towers, and Fixtures	1-Jan-94	POLE WOOD 40 FT	4,122	3,235,740
E364.00-Poles, Towers, and Fixtures	1-Jan-95	POLE WOOD 40 FT	4,126	3,430,457
E364.00-Poles, Towers, and Fixtures	1-Jan-96	POLE WOOD 40 FT	2,958	3,217,843
E364.00-Poles, Towers, and Fixtures	1-Jan-97	POLE WOOD 40 FT	3,316	3,382,737
E364.00-Poles, Towers, and Fixtures	1-Jan-98	POLE WOOD 40 FT	2,608	2,805,758
E364.00-Poles, Towers, and Fixtures	1-Jan-99	POLE WOOD 40 FT	341	488,576
E364.00-Poles, Towers, and Fixtures	1-Jan-00	POLE WOOD 40 FT	2,053	2,479,762
E364.00-Poles, Towers, and Fixtures	1-Jan-01	POLE WOOD 40 FT	1,527	1,005,340
E364.00-Poles, Towers, and Fixtures	28-Feb-01	POLE WOOD 40 FT	1	6,179
E364.00-Poles, Towers, and Fixtures	31-Oct-01	POLE WOOD 40 FT	1	1,157
E364.00-Poles, Towers, and Fixtures	1-Jan-02	POLE WOOD 40 FT	1,751	2,141,003
E364.00-Poles, Towers, and Fixtures	1-Jan-03	POLE WOOD 40 FT	2,465	2,997,762
E364.00-Poles, Towers, and Fixtures	31-May-03	POLE WOOD 40 FT	1	13,324
E364.00-Poles, Towers, and Fixtures	30-Jun-03	POLE WOOD 40 FT	1	1,542
E364.00-Poles, Towers, and Fixtures	31-Aug-03	POLE WOOD 40 FT	1	6,888
E364.00-Poles, Towers, and Fixtures	1-Jan-04	POLE WOOD 40 FT	1,500	2,481,118
E364.00-Poles, Towers, and Fixtures	31-Dec-04	POLE WOOD 40 FT	1	2,217
E364.00-Poles, Towers, and Fixtures	31-Dec-04	POLE WOOD 40 FT	2	205
E364.00-Poles, Towers, and Fixtures	1-Jan-05	POLE WOOD 40 FT	159	225,968
E364.00-Poles, Towers, and Fixtures	1-Jan-06	POLE WOOD 40 FT	58	75,741
E364.00-Poles, Towers, and Fixtures	30-Nov-06	POLE WOOD 40 FT	1	4,348
E364.00-Poles, Towers, and Fixtures	6-Dec-06	POLE WOOD 40 FT	1	2,457
E364.00-Poles, Towers, and Fixtures	1-Jan-07	POLE WOOD 40 FT	1,623	2,656,450
E364.00-Poles, Towers, and Fixtures	26-Feb-07	POLE WOOD 40 FT	1	0
E364.00-Poles, Towers, and Fixtures	1-Oct-07	POLE WOOD 40 FT	29	(290)
E364.00-Poles, Towers, and Fixtures	14-Nov-07	POLE WOOD 40 FT	1	2,783
E364.00-Poles, Towers, and Fixtures	25-Nov-07	POLE WOOD 40 FT	3	2,403
E364.00-Poles, Towers, and Fixtures	30-Nov-07	POLE WOOD 40 FT	30	31,441
E364.00-Poles, Towers, and Fixtures	31-Dec-07	POLE WOOD 40 FT	13	76,236
E364.00-Poles, Towers, and Fixtures	1-Jan-08	POLE WOOD 40 FT	1,171	2,302,666
E364.00-Poles, Towers, and Fixtures	22-Feb-08	POLE WOOD 40 FT	104	313,442
E364.00-Poles, Towers, and Fixtures	1-Aug-08	POLE WOOD 40 FT	1	683
E364.00-Poles, Towers, and Fixtures	31-Aug-08	POLE WOOD 40 FT	36	79,773

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	30-Sep-08	POLE WOOD 40 FT	87	145,422
E364.00-Poles, Towers, and Fixtures	1-Oct-08	POLE WOOD 40 FT	7	20,322
E364.00-Poles, Towers, and Fixtures	15-Oct-08	POLE WOOD 40 FT	2	5,650
E364.00-Poles, Towers, and Fixtures	31-Oct-08	POLE WOOD 40 FT	53	196,192
E364.00-Poles, Towers, and Fixtures	30-Nov-08	POLE WOOD 40 FT	47	132,503
E364.00-Poles, Towers, and Fixtures	31-Dec-08	POLE WOOD 40 FT	454	1,065,257
E364.00-Poles, Towers, and Fixtures	31-Jan-09	POLE WOOD 40 FT	13	120,293
E364.00-Poles, Towers, and Fixtures	1-Feb-09	POLE WOOD 40 FT	2	2,143
E364.00-Poles, Towers, and Fixtures	16-Jun-09	POLE WOOD 40 FT	75	96,161
E364.00-Poles, Towers, and Fixtures	17-Jul-09	POLE WOOD 40 FT	4	10,286
E364.00-Poles, Towers, and Fixtures	19-Jul-09	POLE WOOD 40 FT	3	6,444
E364.00-Poles, Towers, and Fixtures	22-Jul-09	POLE WOOD 40 FT	3	0
E364.00-Poles, Towers, and Fixtures	27-Jul-09	POLE WOOD 40 FT	20	43,543
E364.00-Poles, Towers, and Fixtures	28-Jul-09	POLE WOOD 40 FT	1	656
E364.00-Poles, Towers, and Fixtures	29-Jul-09	POLE WOOD 40 FT	12	14,047
E364.00-Poles, Towers, and Fixtures	30-Jul-09	POLE WOOD 40 FT	2	954
E364.00-Poles, Towers, and Fixtures	31-Jul-09	POLE WOOD 40 FT	16	20,995
E364.00-Poles, Towers, and Fixtures	1-Aug-09	POLE WOOD 40 FT	159	259,276
E364.00-Poles, Towers, and Fixtures	3-Aug-09	POLE WOOD 40 FT	10	27,461
E364.00-Poles, Towers, and Fixtures	4-Aug-09	POLE WOOD 40 FT	11	23,814
E364.00-Poles, Towers, and Fixtures	6-Aug-09	POLE WOOD 40 FT	2	1,259
E364.00-Poles, Towers, and Fixtures	7-Aug-09	POLE WOOD 40 FT	18	30,406
E364.00-Poles, Towers, and Fixtures	10-Aug-09	POLE WOOD 40 FT	13	11,578
E364.00-Poles, Towers, and Fixtures	1-Sep-09	POLE WOOD 40 FT	1	908
E364.00-Poles, Towers, and Fixtures	29-Sep-09	POLE WOOD 40 FT	1	1,867
E364.00-Poles, Towers, and Fixtures	1-Oct-09	POLE WOOD 40 FT	1	2,314
E364.00-Poles, Towers, and Fixtures	5-Oct-09	POLE WOOD 40 FT	38	38,299
E364.00-Poles, Towers, and Fixtures	7-Oct-09	POLE WOOD 40 FT	1	36,832
E364.00-Poles, Towers, and Fixtures	12-Oct-09	POLE WOOD 40 FT	1	756
E364.00-Poles, Towers, and Fixtures	13-Oct-09	POLE WOOD 40 FT	1	1,950
E364.00-Poles, Towers, and Fixtures	14-Oct-09	POLE WOOD 40 FT	9	13,988
E364.00-Poles, Towers, and Fixtures	16-Oct-09	POLE WOOD 40 FT	4	4,239
E364.00-Poles, Towers, and Fixtures	20-Oct-09	POLE WOOD 40 FT	29	221,915
E364.00-Poles, Towers, and Fixtures	23-Oct-09	POLE WOOD 40 FT	1	(46)
E364.00-Poles, Towers, and Fixtures	26-Oct-09	POLE WOOD 40 FT	12	12,475
E364.00-Poles, Towers, and Fixtures	27-Oct-09	POLE WOOD 40 FT	3	7,055
E364.00-Poles, Towers, and Fixtures	29-Oct-09	POLE WOOD 40 FT	1	1,736
E364.00-Poles, Towers, and Fixtures	31-Oct-09	POLE WOOD 40 FT	379	513,400
E364.00-Poles, Towers, and Fixtures	2-Nov-09	POLE WOOD 40 FT	48	55,751
E364.00-Poles, Towers, and Fixtures	3-Nov-09	POLE WOOD 40 FT	8	13,753
E364.00-Poles, Towers, and Fixtures	4-Nov-09	POLE WOOD 40 FT	1	4,988
E364.00-Poles, Towers, and Fixtures	5-Nov-09	POLE WOOD 40 FT	3	1,214
E364.00-Poles, Towers, and Fixtures	6-Nov-09	POLE WOOD 40 FT	9	7,111
E364.00-Poles, Towers, and Fixtures	9-Nov-09	POLE WOOD 40 FT	6	21,388
E364.00-Poles, Towers, and Fixtures	10-Nov-09	POLE WOOD 40 FT	8	25,114

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	11-Nov-09	POLE WOOD 40 FT	126	192,121
E364.00-Poles, Towers, and Fixtures	12-Nov-09	POLE WOOD 40 FT	2	9,909
E364.00-Poles, Towers, and Fixtures	13-Nov-09	POLE WOOD 40 FT	7	5,251
E364.00-Poles, Towers, and Fixtures	16-Nov-09	POLE WOOD 40 FT	6	17,990
E364.00-Poles, Towers, and Fixtures	17-Nov-09	POLE WOOD 40 FT	4	15,227
E364.00-Poles, Towers, and Fixtures	19-Nov-09	POLE WOOD 40 FT	23	44,903
E364.00-Poles, Towers, and Fixtures	23-Nov-09	POLE WOOD 40 FT	155	289,391
E364.00-Poles, Towers, and Fixtures	24-Nov-09	POLE WOOD 40 FT	1	4,712
E364.00-Poles, Towers, and Fixtures	30-Nov-09	POLE WOOD 40 FT	299	418,339
E364.00-Poles, Towers, and Fixtures	1-Dec-09	POLE WOOD 40 FT	223	455,953
E364.00-Poles, Towers, and Fixtures	2-Dec-09	POLE WOOD 40 FT	1,842	2,465,130
E364.00-Poles, Towers, and Fixtures	3-Dec-09	POLE WOOD 40 FT	5	8,684
E364.00-Poles, Towers, and Fixtures	4-Dec-09	POLE WOOD 40 FT	33	65,391
E364.00-Poles, Towers, and Fixtures	7-Dec-09	POLE WOOD 40 FT	235	468,442
E364.00-Poles, Towers, and Fixtures	8-Dec-09	POLE WOOD 40 FT	312	487,990
E364.00-Poles, Towers, and Fixtures	9-Dec-09	POLE WOOD 40 FT	19	(44,730)
E364.00-Poles, Towers, and Fixtures	16-Dec-09	POLE WOOD 40 FT	268	397,518
E364.00-Poles, Towers, and Fixtures	19-Dec-09	POLE WOOD 40 FT	6	9,574
E364.00-Poles, Towers, and Fixtures	31-Dec-09	POLE WOOD 40 FT	12	127,747
E364.00-Poles, Towers, and Fixtures	1-Jan-42	POLE WOOD 45 FT	3	89
E364.00-Poles, Towers, and Fixtures	1-Jan-44	POLE WOOD 45 FT	3	137
E364.00-Poles, Towers, and Fixtures	1-Jan-48	POLE WOOD 45 FT	68	3,582
E364.00-Poles, Towers, and Fixtures	1-Jan-49	POLE WOOD 45 FT	81	4,377
E364.00-Poles, Towers, and Fixtures	1-Jan-50	POLE WOOD 45 FT	432	23,444
E364.00-Poles, Towers, and Fixtures	1-Jan-51	POLE WOOD 45 FT	393	24,290
E364.00-Poles, Towers, and Fixtures	1-Jan-52	POLE WOOD 45 FT	443	27,993
E364.00-Poles, Towers, and Fixtures	1-Jan-53	POLE WOOD 45 FT	87	8,958
E364.00-Poles, Towers, and Fixtures	1-Jan-54	POLE WOOD 45 FT	72	5,801
E364.00-Poles, Towers, and Fixtures	1-Jan-55	POLE WOOD 45 FT	243	17,511
E364.00-Poles, Towers, and Fixtures	1-Jan-56	POLE WOOD 45 FT	369	29,413
E364.00-Poles, Towers, and Fixtures	1-Jan-57	POLE WOOD 45 FT	379	32,446
E364.00-Poles, Towers, and Fixtures	1-Jan-58	POLE WOOD 45 FT	173	15,326
E364.00-Poles, Towers, and Fixtures	1-Jan-59	POLE WOOD 45 FT	287	25,578
E364.00-Poles, Towers, and Fixtures	1-Jan-60	POLE WOOD 45 FT	121	11,017
E364.00-Poles, Towers, and Fixtures	1-Jan-61	POLE WOOD 45 FT	355	28,909
E364.00-Poles, Towers, and Fixtures	1-Jan-62	POLE WOOD 45 FT	340	29,784
E364.00-Poles, Towers, and Fixtures	1-Jan-63	POLE WOOD 45 FT	706	65,292
E364.00-Poles, Towers, and Fixtures	1-Jan-64	POLE WOOD 45 FT	558	52,318
E364.00-Poles, Towers, and Fixtures	1-Jan-65	POLE WOOD 45 FT	667	62,659
E364.00-Poles, Towers, and Fixtures	1-Jan-66	POLE WOOD 45 FT	563	58,543
E364.00-Poles, Towers, and Fixtures	1-Jan-67	POLE WOOD 45 FT	672	71,211
E364.00-Poles, Towers, and Fixtures	1-Jan-68	POLE WOOD 45 FT	841	96,489
E364.00-Poles, Towers, and Fixtures	1-Jan-69	POLE WOOD 45 FT	738	85,573
E364.00-Poles, Towers, and Fixtures	1-Jan-70	POLE WOOD 45 FT	734	88,306
E364.00-Poles, Towers, and Fixtures	1-Jan-71	POLE WOOD 45 FT	1,087	141,277

SUM 40' POLES (ROWS 1408-1555)

Qty	Installed Cost	Avg. Cost
142,334	77,391,311	$ 543.73

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	1-Jan-72	POLE WOOD 45 FT	811	112,368
E364.00-Poles, Towers, and Fixtures	1-Jan-73	POLE WOOD 45 FT	913	138,925
E364.00-Poles, Towers, and Fixtures	1-Jan-74	POLE WOOD 45 FT	909	147,555
E364.00-Poles, Towers, and Fixtures	1-Jan-75	POLE WOOD 45 FT	490	92,323
E364.00-Poles, Towers, and Fixtures	1-Jan-76	POLE WOOD 45 FT	587	116,351
E364.00-Poles, Towers, and Fixtures	1-Jan-77	POLE WOOD 45 FT	699	144,657
E364.00-Poles, Towers, and Fixtures	1-Jan-78	POLE WOOD 45 FT	695	156,909
E364.00-Poles, Towers, and Fixtures	1-Jan-79	POLE WOOD 45 FT	931	241,293
E364.00-Poles, Towers, and Fixtures	1-Jan-80	POLE WOOD 45 FT	899	261,580
E364.00-Poles, Towers, and Fixtures	1-Jan-81	POLE WOOD 45 FT	814	256,583
E364.00-Poles, Towers, and Fixtures	1-Jan-82	POLE WOOD 45 FT	882	302,659
E364.00-Poles, Towers, and Fixtures	1-Jan-83	POLE WOOD 45 FT	921	371,386
E364.00-Poles, Towers, and Fixtures	1-Jan-84	POLE WOOD 45 FT	750	297,944
E364.00-Poles, Towers, and Fixtures	1-Jan-85	POLE WOOD 45 FT	887	374,802
E364.00-Poles, Towers, and Fixtures	1-Jan-86	POLE WOOD 45 FT	1,117	471,990
E364.00-Poles, Towers, and Fixtures	1-Jan-87	POLE WOOD 45 FT	1,211	528,927
E364.00-Poles, Towers, and Fixtures	1-Jan-88	POLE WOOD 45 FT	1,237	583,863
E364.00-Poles, Towers, and Fixtures	1-Jan-89	POLE WOOD 45 FT	1,299	599,394
E364.00-Poles, Towers, and Fixtures	1-Jan-90	POLE WOOD 45 FT	1,421	696,256
E364.00-Poles, Towers, and Fixtures	1-Jan-91	POLE WOOD 45 FT	1,214	614,701
E364.00-Poles, Towers, and Fixtures	1-Jan-92	POLE WOOD 45 FT	1,633	820,459
E364.00-Poles, Towers, and Fixtures	1-Jan-93	POLE WOOD 45 FT	1,805	1,010,066
E364.00-Poles, Towers, and Fixtures	1-Jan-94	POLE WOOD 45 FT	2,196	1,250,019
E364.00-Poles, Towers, and Fixtures	1-Jan-95	POLE WOOD 45 FT	2,390	1,574,104
E364.00-Poles, Towers, and Fixtures	1-Jan-96	POLE WOOD 45 FT	2,032	1,498,101
E364.00-Poles, Towers, and Fixtures	1-Jan-97	POLE WOOD 45 FT	1,963	1,364,043
E364.00-Poles, Towers, and Fixtures	1-Jan-98	POLE WOOD 45 FT	1,883	1,555,023
E364.00-Poles, Towers, and Fixtures	1-Jan-99	POLE WOOD 45 FT	527	1,306,308
E364.00-Poles, Towers, and Fixtures	1-Jan-00	POLE WOOD 45 FT	2,095	2,195,179
E364.00-Poles, Towers, and Fixtures	1-Jan-01	POLE WOOD 45 FT	1,498	1,443,616
E364.00-Poles, Towers, and Fixtures	1-Jan-02	POLE WOOD 45 FT	1,328	2,334,102
E364.00-Poles, Towers, and Fixtures	1-Jan-03	POLE WOOD 45 FT	2,254	3,246,237
E364.00-Poles, Towers, and Fixtures	31-Aug-03	POLE WOOD 45 FT	1	12,777
E364.00-Poles, Towers, and Fixtures	1-Jan-04	POLE WOOD 45 FT	1,963	4,041,380
E364.00-Poles, Towers, and Fixtures	1-Jan-05	POLE WOOD 45 FT	439	593,142
E364.00-Poles, Towers, and Fixtures	1-Dec-05	POLE WOOD 45 FT	2	3,187
E364.00-Poles, Towers, and Fixtures	1-Jan-06	POLE WOOD 45 FT	300	283,547
E364.00-Poles, Towers, and Fixtures	31-Dec-06	POLE WOOD 45 FT	1	1,217
E364.00-Poles, Towers, and Fixtures	1-Jan-07	POLE WOOD 45 FT	4,263	3,311,156
E364.00-Poles, Towers, and Fixtures	26-Feb-07	POLE WOOD 45 FT	16	0
E364.00-Poles, Towers, and Fixtures	1-Oct-07	POLE WOOD 45 FT	21	(264)
E364.00-Poles, Towers, and Fixtures	14-Nov-07	POLE WOOD 45 FT	1	3,422
E364.00-Poles, Towers, and Fixtures	25-Nov-07	POLE WOOD 45 FT	11	10,858
E364.00-Poles, Towers, and Fixtures	30-Nov-07	POLE WOOD 45 FT	55	88,142
E364.00-Poles, Towers, and Fixtures	31-Dec-07	POLE WOOD 45 FT	3	16,333

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	1-Jan-08	POLE WOOD 45 FT	1,707	2,817,282
E364.00-Poles, Towers, and Fixtures	3-Apr-08	POLE WOOD 45 FT	7	27,191
E364.00-Poles, Towers, and Fixtures	31-May-08	POLE WOOD 45 FT	6	6,135
E364.00-Poles, Towers, and Fixtures	9-Jun-08	POLE WOOD 45 FT	64	160,075
E364.00-Poles, Towers, and Fixtures	1-Aug-08	POLE WOOD 45 FT	55	47,436
E364.00-Poles, Towers, and Fixtures	31-Aug-08	POLE WOOD 45 FT	56	166,507
E364.00-Poles, Towers, and Fixtures	30-Sep-08	POLE WOOD 45 FT	123	256,308
E364.00-Poles, Towers, and Fixtures	1-Oct-08	POLE WOOD 45 FT	6	6,843
E364.00-Poles, Towers, and Fixtures	15-Oct-08	POLE WOOD 45 FT	3	9,138
E364.00-Poles, Towers, and Fixtures	31-Oct-08	POLE WOOD 45 FT	227	485,879
E364.00-Poles, Towers, and Fixtures	30-Nov-08	POLE WOOD 45 FT	20	47,593
E364.00-Poles, Towers, and Fixtures	31-Dec-08	POLE WOOD 45 FT	214	562,466
E364.00-Poles, Towers, and Fixtures	31-Jan-09	POLE WOOD 45 FT	4	18,706
E364.00-Poles, Towers, and Fixtures	1-Feb-09	POLE WOOD 45 FT	38	50,887
E364.00-Poles, Towers, and Fixtures	28-Feb-09	POLE WOOD 45 FT	2	8,976
E364.00-Poles, Towers, and Fixtures	20-Apr-09	POLE WOOD 45 FT	5	25,798
E364.00-Poles, Towers, and Fixtures	16-Jun-09	POLE WOOD 45 FT	24	33,099
E364.00-Poles, Towers, and Fixtures	17-Jul-09	POLE WOOD 45 FT	2	47,128
E364.00-Poles, Towers, and Fixtures	19-Jul-09	POLE WOOD 45 FT	1	1,292
E364.00-Poles, Towers, and Fixtures	22-Jul-09	POLE WOOD 45 FT	3	0
E364.00-Poles, Towers, and Fixtures	27-Jul-09	POLE WOOD 45 FT	1	2,201
E364.00-Poles, Towers, and Fixtures	29-Jul-09	POLE WOOD 45 FT	2	3,258
E364.00-Poles, Towers, and Fixtures	30-Jul-09	POLE WOOD 45 FT	19	24,186
E364.00-Poles, Towers, and Fixtures	31-Jul-09	POLE WOOD 45 FT	17	30,480
E364.00-Poles, Towers, and Fixtures	1-Aug-09	POLE WOOD 45 FT	80	171,894
E364.00-Poles, Towers, and Fixtures	3-Aug-09	POLE WOOD 45 FT	2	0
E364.00-Poles, Towers, and Fixtures	4-Aug-09	POLE WOOD 45 FT	4	19,223
E364.00-Poles, Towers, and Fixtures	7-Aug-09	POLE WOOD 45 FT	9	21,167
E364.00-Poles, Towers, and Fixtures	10-Aug-09	POLE WOOD 45 FT	7	7,791
E364.00-Poles, Towers, and Fixtures	30-Sep-09	POLE WOOD 45 FT	1	674
E364.00-Poles, Towers, and Fixtures	2-Oct-09	POLE WOOD 45 FT	6	40,197
E364.00-Poles, Towers, and Fixtures	7-Oct-09	POLE WOOD 45 FT	8	(319,435)
E364.00-Poles, Towers, and Fixtures	8-Oct-09	POLE WOOD 45 FT	1	2,090
E364.00-Poles, Towers, and Fixtures	13-Oct-09	POLE WOOD 45 FT	6	12,712
E364.00-Poles, Towers, and Fixtures	14-Oct-09	POLE WOOD 45 FT	4	8,389
E364.00-Poles, Towers, and Fixtures	15-Oct-09	POLE WOOD 45 FT	3	2,587
E364.00-Poles, Towers, and Fixtures	16-Oct-09	POLE WOOD 45 FT	5	1,609
E364.00-Poles, Towers, and Fixtures	21-Oct-09	POLE WOOD 45 FT	5	10,912
E364.00-Poles, Towers, and Fixtures	26-Oct-09	POLE WOOD 45 FT	25	46,048
E364.00-Poles, Towers, and Fixtures	29-Oct-09	POLE WOOD 45 FT	1	7,834
E364.00-Poles, Towers, and Fixtures	30-Oct-09	POLE WOOD 45 FT	10	6,432
E364.00-Poles, Towers, and Fixtures	31-Oct-09	POLE WOOD 45 FT	120	302,384
E364.00-Poles, Towers, and Fixtures	2-Nov-09	POLE WOOD 45 FT	8	8,440
E364.00-Poles, Towers, and Fixtures	3-Nov-09	POLE WOOD 45 FT	26	39,771
E364.00-Poles, Towers, and Fixtures	4-Nov-09	POLE WOOD 45 FT	154	311,543

Kentucky Utilities Company
Plant Account 364 - Poles, Towers, and Fixtures
As of October 31, 2009

Account	In-Service Date	Description	Quantity	Cost
E364.00-Poles, Towers, and Fixtures	5-Nov-09	POLE WOOD 45 FT	16	37,274
E364.00-Poles, Towers, and Fixtures	9-Nov-09	POLE WOOD 45 FT	154	346,993
E364.00-Poles, Towers, and Fixtures	11-Nov-09	POLE WOOD 45 FT	99	181,831
E364.00-Poles, Towers, and Fixtures	12-Nov-09	POLE WOOD 45 FT	2	10,722
E364.00-Poles, Towers, and Fixtures	13-Nov-09	POLE WOOD 45 FT	113	125,789
E364.00-Poles, Towers, and Fixtures	17-Nov-09	POLE WOOD 45 FT	24	90,746
E364.00-Poles, Towers, and Fixtures	23-Nov-09	POLE WOOD 45 FT	73	141,116
E364.00-Poles, Towers, and Fixtures	24-Nov-09	POLE WOOD 45 FT	1	26
E364.00-Poles, Towers, and Fixtures	30-Nov-09	POLE WOOD 45 FT	182	457,598
E364.00-Poles, Towers, and Fixtures	1-Dec-09	POLE WOOD 45 FT	123	305,576
E364.00-Poles, Towers, and Fixtures	3-Dec-09	POLE WOOD 45 FT	722	1,579,825
E364.00-Poles, Towers, and Fixtures	4-Dec-09	POLE WOOD 45 FT	52	99,790
E364.00-Poles, Towers, and Fixtures	7-Dec-09	POLE WOOD 45 FT	80	91,007
E364.00-Poles, Towers, and Fixtures	8-Dec-09	POLE WOOD 45 FT	286	697,345
E364.00-Poles, Towers, and Fixtures	9-Dec-09	POLE WOOD 45 FT	104	68,545
E364.00-Poles, Towers, and Fixtures	28-Dec-09	POLE WOOD 45 FT	246	407,274
E364.00-Poles, Towers, and Fixtures	31-Dec-09	POLE WOOD 45 FT	3	2,991
E364.00-Poles, Towers, and Fixtures	1-Jan-41	POLE WOOD 50 FT	115	2,331
E364.00-Poles, Towers, and Fixtures	1-Jan-42	POLE WOOD 50 FT	32	186
E364.00-Poles, Towers, and Fixtures	1-Jan-43	POLE WOOD 50 FT	5	101
E364.00-Poles, Towers, and Fixtures	1-Jan-44	POLE WOOD 50 FT	1	0
E364.00-Poles, Towers, and Fixtures	1-Jan-45	POLE WOOD 50 FT	24	1,551
E364.00-Poles, Towers, and Fixtures	1-Jan-46	POLE WOOD 50 FT	22	1,004
E364.00-Poles, Towers, and Fixtures	1-Jan-47	POLE WOOD 50 FT	41	2,586
E364.00-Poles, Towers, and Fixtures	1-Jan-48	POLE WOOD 50 FT	227	14,744
E364.00-Poles, Towers, and Fixtures	1-Jan-49	POLE WOOD 50 FT	101	7,032
E364.00-Poles, Towers, and Fixtures	1-Jan-50	POLE WOOD 50 FT	61	4,530
E364.00-Poles, Towers, and Fixtures	1-Jan-51	POLE WOOD 50 FT	76	7,222
E364.00-Poles, Towers, and Fixtures	1-Jan-52	POLE WOOD 50 FT	54	5,129
E364.00-Poles, Towers, and Fixtures	1-Jan-53	POLE WOOD 50 FT	2	162
E364.00-Poles, Towers, and Fixtures	1-Jan-54	POLE WOOD 50 FT	2	202
E364.00-Poles, Towers, and Fixtures	1-Jan-56	POLE WOOD 50 FT	103	10,969
E364.00-Poles, Towers, and Fixtures	1-Jan-57	POLE WOOD 50 FT	51	5,793
E364.00-Poles, Towers, and Fixtures	1-Jan-58	POLE WOOD 50 FT	32	3,778
E364.00-Poles, Towers, and Fixtures	1-Jan-59	POLE WOOD 50 FT	37	4,288
E364.00-Poles, Towers, and Fixtures	1-Jan-60	POLE WOOD 50 FT	7	741
E364.00-Poles, Towers, and Fixtures	1-Jan-61	POLE WOOD 50 FT	48	5,139
E364.00-Poles, Towers, and Fixtures	1-Jan-62	POLE WOOD 50 FT	121	14,519
E364.00-Poles, Towers, and Fixtures	1-Jan-63	POLE WOOD 50 FT	180	24,247
E364.00-Poles, Towers, and Fixtures	1-Jan-64	POLE WOOD 50 FT	168	20,576
E364.00-Poles, Towers, and Fixtures	1-Jan-65	POLE WOOD 50 FT	192	22,916
E364.00-Poles, Towers, and Fixtures	1-Jan-66	POLE WOOD 50 FT	103	14,230
E364.00-Poles, Towers, and Fixtures	1-Jan-67	POLE WOOD 50 FT	123	17,456
E364.00-Poles, Towers, and Fixtures	1-Jan-68	POLE WOOD 50 FT	70	10,190
E364.00-Poles, Towers, and Fixtures	1-Jan-69	POLE WOOD 50 FT	76	11,723

SUM 45' POLES (ROWS 1556-1688)

Qty	Installed Cost	Avg. Cost
63,153	45,668,509	$ 723.14

VERIFICATION

The undersigned, **Patricia D. Kravtin,** being duly sworn, deposes and states that she is the Proprietor of Patricia D. Kravtin Economic Consulting, that she has personal knowledge of the matters set forth in the foregoing testimony and exhibits, and the answers contained therein are true and correct to the best of her information, knowledge, and belief.

Patricia D. Kravtin

Sworn to before me this
22 day of April, 2010.

Notary Public of the
Commonwealth of Massachusetts

My Commission Expires 12/26/2014

MAUREEN C. SHULTZ
Notary Public
COMMONWEALTH OF MASSACHUSETTS
My Commission Expires
December 26, 2014

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing was served upon the following, by U.S. Mail, postage prepaid, on this the 22 day of April, 2010

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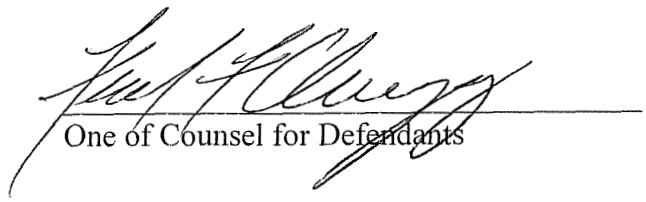

One of Counsel for Defendants

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