

### Louisville Gas and Electric Company

Present Value of Replacement Plant as a Percentage of Original Cost  
Gas Service

Year (1)	30 Year R2 Iowa Curve Percent Surviving (2)	Annual Replacement Percentage (3)	Cumulative Replacement Percentage (4)	Cost Escalation Factor at a 3.00% Inflation Factor (5)	Nominal Replacement Cost (6)	Present Value Factor at a 7.00% Discount Rate (7)	Present Value of Annual Replacement Cost (8)	Cumulative Present Value of Annual Replacement Cost (9)
				(3) x (5)		(6) x (7)		(9)
0	100.0000							
1	99.6710	0.3290	0.3290	1.0300	0.3389	0.9346	0.3167	0.3167
2	99.3034	0.3676	0.6966	1.0609	0.3900	0.8734	0.3406	0.6573
3	98.8936	0.4098	1.1064	1.0927	0.4478	0.8163	0.3655	1.0229
4	98.4380	0.4556	1.5620	1.1255	0.5128	0.7629	0.3912	1.4141
5	97.9327	0.5053	2.0673	1.1593	0.5858	0.7130	0.4177	1.8317
6	97.3737	0.5590	2.6263	1.1941	0.6675	0.6663	0.4448	2.2765
7	96.7565	0.6172	3.2435	1.2299	0.7591	0.6227	0.4727	2.7492
8	96.0767	0.6798	3.9233	1.2668	0.8612	0.5820	0.5012	3.2504
9	95.3294	0.7473	4.6706	1.3048	0.9751	0.5439	0.5304	3.7808
10	94.5095	0.8199	5.4905	1.3439	1.1019	0.5083	0.5601	4.3409
11	93.6118	0.8977	6.3882	1.3842	1.2426	0.4751	0.5904	4.9313
12	92.6306	0.9812	7.3694	1.4258	1.3990	0.4440	0.6212	5.5524
13	91.5602	1.0704	8.4398	1.4685	1.5719	0.4150	0.6523	6.2047
14	90.3943	1.1659	9.6057	1.5126	1.7635	0.3878	0.6839	6.8886
15	89.1267	1.2676	10.8733	1.5580	1.9749	0.3624	0.7158	7.6044
16	87.7508	1.3759	12.2492	1.6047	2.2079	0.3387	0.7479	8.3523
17	86.2598	1.4910	13.7402	1.6528	2.4644	0.3166	0.7802	9.1325
18	84.6471	1.6127	15.3529	1.7024	2.7455	0.2959	0.8123	9.9448
19	82.9057	1.7414	17.0943	1.7535	3.0536	0.2765	0.8443	10.7891
20	81.0292	1.8765	18.9708	1.8061	3.3892	0.2584	0.8758	11.6649
21	79.0113	2.0179	20.9887	1.8603	3.7539	0.2415	0.9066	12.5716
22	76.8463	2.1650	23.1537	1.9161	4.1484	0.2257	0.9363	13.5079
23	74.5295	2.3168	25.4705	1.9736	4.5724	0.2109	0.9645	14.4724
24	72.0573	2.4722	27.9427	2.0328	5.0255	0.1971	0.9908	15.4632
25	69.4278	2.6295	30.5722	2.0938	5.5056	0.1842	1.0144	16.4776
26	66.6411	2.7867	33.3589	2.1566	6.0098	0.1722	1.0349	17.5124
27	63.7000	2.9411	36.3000	2.2213	6.5330	0.1609	1.0514	18.5638
28	60.6101	3.0899	39.3899	2.2879	7.0695	0.1504	1.0633	19.6271
29	57.3808	3.2293	42.6192	2.3566	7.6101	0.1406	1.0697	20.6968
30	54.0251	3.3557	45.9749	2.4273	8.1452	0.1314	1.0700	21.7668
								21.7668

Present Value of Replacement Plant as a Percentage of Original Cost

**Louisville Gas and Electric Company**

Excess Facilities Charges  
Gas Service

	Assuming Customer Does Not Make Up-Front Payment to Cover Original Cost	Assuming Customer Makes Up-Front Payment to Cover Original Cost
1 Present Value of Replacement Plant as a Percentage of Original Cost	21.77	21.77
2 Original Cost Value	100	-
3 Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	121.77	21.77
4 Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.00860	0.00860
5 Applicable Carrying Charge Percentage (Lines 3 x 5)	1.05%	0.19%
6 O&M Percentage	0.68%	0.68%
7 Total Excess Facilities Charge	1.73%	0.87%

# Louisville Gas and Electric Company

Levelized Carrying Charge Analysis - Electric  
Gas Service

## Capital Structure:

	Percent	Rate	Weighted COC	Tax Rate	Adjusted Rate
Debt	46.14%	4.61%	2.13%	37.60%	1.33%
Preferred Equity	0.00%	0.00%	0.00%		0.00%
Common Equity	53.86%	11.50%	6.19%		6.19%
			8.32%		7.52%

## Tax Depreciation Table (MACRS)

	5	10	15	20
1	20.000%	10.000%	5.000%	3.750%
2	32.000%	18.000%	9.500%	7.219%
3	19.200%	14.400%	8.550%	6.677%
4	11.520%	11.520%	7.700%	6.177%
5	11.520%	9.220%	6.930%	5.713%
6	0.000%	7.370%	6.230%	5.285%
7	0.000%	6.550%	5.900%	4.888%
8	0.000%	6.550%	5.900%	4.522%
9	0.000%	6.560%	5.910%	4.462%
10	0.000%	6.550%	5.900%	4.461%
11	0.000%	0.000%	5.910%	4.462%
12	0.000%	0.000%	5.900%	4.461%
13	0.000%	0.000%	5.910%	4.462%
14	0.000%	0.000%	5.900%	4.461%
15	0.000%	0.000%	5.910%	4.462%
16	0.000%	0.000%	2.950%	4.461%
17	0.000%	0.000%	0.000%	4.462%
18	0.000%	0.000%	0.000%	4.461%
19	0.000%	0.000%	0.000%	4.462%
20	0.000%	0.000%	0.000%	4.461%
21	0.000%	0.000%	0.000%	2.231%
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24	0.000%	0.000%	0.000%	0.000%
25	0.000%	0.000%	0.000%	0.000%
26	0.000%	0.000%	0.000%	0.000%
27	0.000%	0.000%	0.000%	0.000%
28	0.000%	0.000%	0.000%	0.000%
29	0.000%	0.000%	0.000%	0.000%
30	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%

Louisville Gas and Electric Company  
 Levelized Carrying Charge Analysis  
 Gas Service

**Assumptions:**

Investment	\$ 1,000
Book Life	30
Tax Life	20
Composite Tax Rate	37.6028%
Property Tax Rate	0.00%
Levelized Revenue Requirement Years	35
O&M as Percent of Investment	0.00%

**Results:**

Present Value Revenue Requirement	\$ 1,164
Levelized Revenue Requirement	\$103
Levelized Carrying Charge Rate	10.32%
Level of investment that can be Supported by	9.69 Times Net Revenue

Year	Investment	Book Depreciation	Residual Plant	Tax Depreciation	Residual Plant	Deferred Income Tax	Accumulated Deferred Income Tax
0	\$ 1,000						
1		33	967	38	963	2	2
2		33	933	72	890	15	16
3		33	900	67	824	13	29
4		33	867	62	762	11	39
5		33	833	57	705	9	48
6		33	800	53	652	7	56
7		33	767	49	603	6	62
8		33	733	45	558	4	66
9		33	700	45	513	4	70
10		33	667	45	468	4	75
11		33	633	45	424	4	79
12		33	600	45	379	4	83
13		33	567	45	335	4	87
14		33	533	45	290	4	92
15		33	500	45	245	4	96
16		33	467	45	201	4	100
17		33	433	45	156	4	104
18		33	400	45	112	4	108
19		33	367	45	67	4	113
20		33	333	45	22	4	117
21		33	300	22	(0)	(4)	113
22		33	267	-	(0)	(13)	100
23		33	233	-	(0)	(13)	88
24		33	200	-	(0)	(13)	75
25		33	167	-	(0)	(13)	63
26		33	133	-	(0)	(13)	50
27		33	100	-	(0)	(13)	38
28		33	67	-	(0)	(13)	25
29		33	33	-	(0)	(13)	13
30		33	(0)	-	(0)	(13)	-

Louisville Gas and Electric Company  
 Levelized Carrying Charge Analysis  
 Gas Service

**Assumptions:**

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Book Life	30
Tax Life	20
Composite Tax Rate	37.6028%
Property Tax Rate	0.00%
Levelized Revenue Requirement Years	35
O&M as Percent of Investment	0.00%

**Results:**

Present Value Revenue Requirement	\$ 1,164
Levelized Revenue Requirement	\$103
Levelized Carrying Charge Rate	10.32%
Level of Investment that can be Supported by Revenue	9.69 Times Net Revenue

Year	Rate Base	Interest	Equity	Income Taxes	Annual Revenue Requirement	Present Value Interest Factor	Present Value Revenue Requirement
0	\$ -	\$ -	-	-	\$ -	1.000000	\$ -
1	965	21	60	36	150	1	138
2	917	20	57	34	144	0.852266	123
3	871	19	54	33	138	0.786797	109
4	827	18	51	31	133	0.726357	97
5	785	17	49	29	128	0.670560	86
6	744	16	46	28	123	0.619049	76
7	705	15	44	26	118	0.571485	68
8	667	14	41	25	114	0.527594	60
9	630	13	39	24	109	0.487065	53
10	592	13	37	22	105	0.449651	47
11	555	12	34	21	100	0.415110	42
12	517	11	32	19	96	0.383222	37
13	479	10	30	18	91	0.353784	32
14	442	9	27	16	87	0.326607	28
15	404	9	25	15	82	0.301518	25
16	367	8	23	14	78	0.278356	22
17	329	7	20	12	73	0.256973	19
18	292	6	18	11	68	0.237233	16
19	254	5	16	9	64	0.219009	14
20	216	5	13	8	59	0.202186	12
21	187	4	12	7	56	0.186654	10
22	166	4	10	6	53	0.172316	9
23	146	3	9	5	51	0.159079	8
24	125	3	8	5	48	0.146859	7
25	104	2	6	4	46	0.135578	6
26	83	2	5	4	43	0.125163	5
27	62	1	4	2	41	0.115548	5
28	42	1	3	2	38	0.106672	4
29	21	0	1	1	36	0.098478	4
30	(0)	(0)	(0)	(0)	33	0.090913	3
							\$ 1,164

## Seelye Exhibit 13

Meter Relay Pulse Charge  
Cost Support

## Louisville Gas & Electric Company

Meter Pulse Charge

1	Present Value of Replacement Plant as a Percentage of Original Cost	38.55
2	Original Cost Basis (100)	100
3	Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	138.55
4	Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.02081
5	Applicable Carrying Charge Percentage (Lines 3 x 5)	2.88%
6	O&M Percentage	0.36%
7	Distribution O&M 12 Months Ended December 31, 2008	\$ 55,764,529
8	Distribution Plant in Service as December 31, 2007	\$ 1,277,947,757
9	Total Monthly Revenue Requirement as Percentage of Original Cost	3.25%
10	Installed Cost of Meter Pulse Equipment	554.65
11	Monthly Charge	18.01

\$

## Louisville Gas & Electric Company

Present Value of Replacement Plant as a Percentage of Original Cost

Year (1)	5-Year R3 Iowa Curve Percent Surviving (2)	Annual Replacement Percentage (3)	Cumulative Replacement Percentage (4)	Cost Escalation Factor at a 3.00% Inflation Factor (5)	Nominal Replacement Cost (6)	Present Value Factor at a 7.00% Discount Rate (7)	Present Value of Annual Replacement Cost (8)	Cumulative Present Value of Annual Replaced Cost (9)
					(3) x (5)	(7)	(6) x (7)	(9)
0	100.0000							
1	99.2989	0.7011	0.7011	1.0300	0.7222	0.9346	0.6749	0.6749
2	96.8953	2.4035	3.1047	1.0609	2.5499	0.8734	2.2272	2.9021
3	90.7990	6.0963	9.2010	1.0927	6.6616	0.8163	5.4379	8.3400
4	78.0273	12.7718	21.9727	1.1255	14.3747	0.7629	10.9664	19.3064
5	54.7415	23.2857	45.2585	1.1593	26.9946	0.7130	19.2468	38.5531
								38.5531

Present Value of Replacement Plant as a Percentage of Original Cost



# Louisville Gas & Electric Company

## Levelized Carrying Charge Analysis

### Capital Structure:

	Amount	Percent	Rate	Weighted COC	Tax Rate	Adjusted Rate
Debt	\$ 1,529,999	46.15%	4.61%	2.128%	36.93%	1.34%
Preferred Equity	-	0.00%	0.00%	0.000%		0.00%
Common Equity	1,743,493	53.85%	11.50%	6.193%		6.19%
	<u>\$ 3,273,492</u>			<u>8.320%</u>		<u>7.53%</u>

### Tax Depreciation Table (MACRS)

	5	10	15	20
1	20.000%	10.000%	5.000%	3.750%
2	32.000%	18.000%	9.500%	7.219%
3	19.200%	14.400%	8.550%	6.677%
4	11.520%	11.520%	7.700%	6.177%
5	11.520%	9.220%	6.930%	5.713%
6	5.760%	7.370%	6.230%	5.285%
7	0.000%	6.550%	5.900%	4.888%
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17	0.000%	0.000%	0.000%	4.462%
18	0.000%	0.000%	0.000%	4.461%
19	0.000%	0.000%	0.000%	4.462%
20	0.000%	0.000%	0.000%	4.461%
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22	0.000%	0.000%	0.000%	0.000%
23	0.000%	0.000%	0.000%	0.000%
24	0.000%	0.000%	0.000%	0.000%
25	0.000%	0.000%	0.000%	0.000%
26	0.000%	0.000%	0.000%	0.000%
27	0.000%	0.000%	0.000%	0.000%
28	0.000%	0.000%	0.000%	0.000%
29	0.000%	0.000%	0.000%	0.000%
30	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%

**Louisville Gas & Electric Company**  
**Levelized Carrying Charge Analysis**

**Assumptions:**

Investment	\$	1,000
Book Life		5
Tax Life		5
Composite Tax Rate		36.93%
Property Tax Rate		0.00%
Levelized Revenue Requirement Years		5
O&M as Percent of Investment		0.00%

**Results:**

Present Value Revenue Requirement	\$	989
Levelized Revenue Requirement		\$250
Levelized Carrying Charge Rate		24.97%
Level of Investment that can be Supported by		4.01 Times Net Revenue

Year	Investment	Book Depreciation	Residual Plant	Plant Depreciation	Tax	Residual Plant	Deferred Income Tax	Accumulated Deferred Income Tax
0	\$ 1,000							
1		200	800		200	800	-	-
2		200	600		320	480	44	44
3		200	400		192	288	(3)	41
4		200	200		115	173	(31)	10
5		200	-		115	58	(31)	(21)
6		-	-		58	-	21	-

## Louisville Gas & Electric Company

### Levelized Carrying Charge Analysis

**Assumptions:**

Investment	\$	1,000
Book Life		5
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Composite Tax Rate		36.93%
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**Results:**

Present Value Revenue Requirement	\$	989
Levelized Revenue Requirement		\$250
Levelized Carrying Charge Rate		24.97%
Level of Investment that can be Supported by Revenue		4.01 Times Net Revenue

Year	Rate Base	Interest	Equity	Income Taxes	Annual Revenue Requirement	Present Value Interest Factor	Present Value Revenue Requirement
0	-	-	-	-	-	1.000000	-
1	800	17	50	29	296	0.923188	273
2	556	12	34	20	266	0.852277	227
3	359	8	22	13	243	0.786812	191
4	190	4	12	7	223	0.726375	162
5	21	0	1	1	203	0.670581	136
6	-	-	-	-	-	0.619073	-
						\$	\$ 989

## Louisville Gas & Electric Company

### Gas Meter Pulse Charge

1	Present Value of Replacement Plant as a Percentage of Original Cost			38.55	
2	Original Cost Basis (100)			100	
3	Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost			138.55	
4	Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)			0.02081	
5	Applicable Carrying Charge Percentage (Lines 3 x 5)			2.88%	
6	O&M Percentage			0.40%	
7	Distribution O&M 12 Months Ended December 31, 2008		\$	30,162,627	
8	Distribution Plant in Service as December 31, 2007		\$	627,196,783	
9	Total Monthly Revenue Requirement as Percentage of Original Cost			3.28%	
10	Installed Cost of Meter Pulse Equipment		\$	650	Non-FT \$ 250 FT
11	Monthly Charge		\$	21.34	\$ 8.21

## Louisville Gas & Electric Company

Present Value of Replacement Plant as a Percentage of Original Cost

Year (1)	5-Year R3 Iowa Curve Percent Surviving (2)	Annual Replacement Percentage (3)	Cumulative Replacement Percentage (4)	Cost Escalation Factor at a 3.00% Inflation Factor (5)	Nominal Replacement Cost (6)	Present Value Factor at a 7.00% Discount Rate (7)	Present Value of Annual Replacement Cost (8)	Cumulative Present Value of Annual Replacement Cost (9)
					(3) x (5)	(7)	(6) x (7)	(9)
0	100.0000							
1	99.2989	0.7011	0.7011	1.0300	0.7222	0.9346	0.6749	0.6749
2	96.8953	2.4035	3.1047	1.0609	2.5499	0.8734	2.2272	2.9021
3	90.7990	6.0963	9.2010	1.0927	6.6616	0.8163	5.4379	8.3400
4	78.0273	12.7718	21.9727	1.1255	14.3747	0.7629	10.9664	19.3064
5	54.7415	23.2857	45.2585	1.1593	26.9946	0.7130	19.2468	38.5531
								38.5531

Present Value of Replacement Plant as a Percentage of Original Cost

# Louisville Gas & Electric Company

## Levelized Carrying Charge Analysis

### Capital Structure:

	Amount	Percent	Rate	Weighted COC	Tax Rate	Adjusted Rate
Debt	\$ 1,529,999	46.15%	4.61%	2.128%	36.93%	1.34%
Preferred Equity	-	0.00%	0.00%	0.000%		0.00%
Common Equity	1,743,493	53.85%	11.50%	6.193%		6.19%
	<u>\$ 3,273,492</u>			<u>8.320%</u>		<u>7.53%</u>

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14	0.000%	0.000%	5.900%	4.461%
15	0.000%	0.000%	5.910%	4.462%
16	0.000%	0.000%	2.950%	4.461%
17	0.000%	0.000%	0.000%	4.462%
18	0.000%	0.000%	0.000%	4.461%
19	0.000%	0.000%	0.000%	4.462%
20	0.000%	0.000%	0.000%	4.461%
21	0.000%	0.000%	0.000%	2.231%
22	0.000%	0.000%	0.000%	0.000%
23	0.000%	0.000%	0.000%	0.000%
24	0.000%	0.000%	0.000%	0.000%
25	0.000%	0.000%	0.000%	0.000%
26	0.000%	0.000%	0.000%	0.000%
27	0.000%	0.000%	0.000%	0.000%
28	0.000%	0.000%	0.000%	0.000%
29	0.000%	0.000%	0.000%	0.000%
30	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%
31	0.000%	0.000%	0.000%	0.000%

**Louisville Gas & Electric Company**  
**Levelized Carrying Charge Analysis**

**Assumptions:**

Investment	\$	1,000
Book Life		5
Tax Life		5
Composite Tax Rate		36.93%
Property Tax Rate		0.00%
Levelized Revenue Requirement Years		5
O&M as Percent of Investment		0.00%

**Results:**

Present Value Revenue Requirement	\$	989
Levelized Revenue Requirement		\$250
Levelized Carrying Charge Rate		24.97%
Level of Investment that can be Supported by		4.01 Times Net Revenue

Year	Investment	Book Depreciation	Residual Plant	Depreciation	Tax	Residual Plant	Deferred Income Tax	Accumulated Deferred Income Tax
0	\$	1,000						
1		200	800		200	800	-	-
2		200	600		320	480	44	44
3		200	400		192	288	(3)	41
4		200	200		115	173	(31)	10
5		200	-		115	58	(31)	(21)
6		-	-		58	-	21	-

**Louisville Gas & Electric Company**  
 Levelized Carrying Charge Analysis

**Assumptions:**

Investment	\$	1,000
Book Life		5
Tax Life		5
Composite Tax Rate		36.93%
Property Tax Rate		0.00%
Levelized Revenue Requirement Years		5
O&M as Percent of Investment		0.00%

**Results:**

Present Value Revenue Requirement	\$	989
Levelized Revenue Requirement		\$250
Levelized Carrying Charge Rate		24.97%
Level of Investment that can be Supported by Revenue		4.01 Times Net Revenue

Year	Rate Base	Interest	Equity	Income Taxes	Annual Revenue Requirement	Present Value Interest Factor	Present Value Revenue Requirement
0	\$	-	\$	-	-	1.000000	\$
1	800	17	50	29	296	0.923188	273
2	556	12	34	20	266	0.852277	227
3	359	8	22	13	243	0.786812	191
4	190	4	12	7	223	0.726375	162
5	21	0	1	1	203	0.670581	136
6	-	-	-	-	-	0.619073	-
							\$ 989



## Seelye Exhibit 14

### Customer Deposit Requirements

# LOUISVILLE GAS AND ELECTRIC COMPANY

## Customer Deposit Requirements

### Residential Electric -- Rate RS

(1) Proposed Revenue	\$	339,321,953
(2) Customer Months		4,131,523
(3) Residential Electric Deposit Requirement [(1) / (2)] * 2 months	\$	164
(4) Proposed Deposit Requirement	\$	160

### Residential Gas -- Raet RGS

(5) Proposed Revenue	\$	201,355,442
(6) Customer Months		3,483,441
(7) Residential Electric Deposit Requirement [(5) / (6)] * 2 months	\$	116
(8) Proposed Deposit Requirement	\$	115

### Combination Residential Gas and Electric

(9) Proposed Deposit Requirement [(4) + (8)]	\$	275
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## Seelye Exhibit 15

Electric Temperature Normalization  
Bandwidth

**Louisville Gas and Electric Company**

SDF (30 year normals 1979-2008)

Degree days are based on 65 degrees

Month	Average		Standard Deviation		1 $\sigma$ Bandwidth		Test Year Actual Values		Outside Bandwidth	Departure from Bandwidth Boundary
	HDD	CDD	HDD	CDD	Lower	Upper				
Jan	943	0	159	0	784	1102	Jan_2009	1080	FALSE	
Feb	759	0	126	1	633	885	Feb_2009	687	FALSE	
Mar	555	6	98	12	457	653	Mar_2009	449	TRUE	8 warmer than normal, adjust sales up
Apr	260	31	73	24	187	333	Apr_2009	259	FALSE	
May	72	123	43	64	59	187	May_2009	113	FALSE	
Jun	5	309	6	65	244	374	Jun_2009	329	FALSE	
Jul	0	439	0	60	379	499	Jul_2009	268	TRUE	111 cooler than normal, adjust sales up
Aug	0	408	2	86	322	494	Aug_2009	339	FALSE	
Sep	31	204	23	67	137	271	Sep_2009	206	FALSE	
Oct	221	40	70	30	10	70	Oct_2009	4	TRUE	6 cooler than normal, adjust sales up
Nov	506	3	100	4	406	606	Nov_2008	578	FALSE	
Dec	837	1	157	2	680	994	Dec_2008	849	FALSE	

$\sigma$

## Seelye Exhibit 16

### Electric Temperature Normalization Coefficients

**Louisville Gas and Electric Company**  
**Regression Coefficients and Statistics**

Year	Month	Company	Description	Class	HDD65	CDD65	R-sq	T-stat
2008	11	LGE	Residential	1	140154	0	0.955	14.5
2008	12	LGE	Residential	1	118802	0	0.929	16.0
2009	1	LGE	Residential	1	138001	0	0.732	6.2
2009	2	LGE	Residential	1	125021	0	0.932	14.3
2009	3	LGE	Residential	1	113348	0	0.933	13.3
2009	4	LGE	Residential	1	22016	0	0.560	0.7
2009	5	LGE	Residential	1	0	526547	0.890	14.9
2009	6	LGE	Residential	1	0	542554	0.653	6.9
2009	7	LGE	Residential	1	0	561406	0.901	15.6
2009	8	LGE	Residential	1	0	572638	0.946	18.2
2009	9	LGE	Residential	1	0	375250	0.837	9.3
2009	10	LGE	Residential	1	0	98895	0.580	3.1
2008	11	LGE	General Service	100	18883	0	0.814	2.3
2008	12	LGE	General Service	100	24251	0	0.853	5.0
2009	1	LGE	General Service	100	23076	0	0.713	2.9
2009	2	LGE	General Service	100	27650	0	0.913	7.6
2009	3	LGE	General Service	100	17380	0	0.934	5.2
2009	4	LGE	General Service	100	2629	0	0.879	0.5
2009	5	LGE	General Service	100	0	86445	0.933	7.4
2009	6	LGE	General Service	100	0	68296	0.812	6.8
2009	7	LGE	General Service	100	0	53108	0.895	3.7
2009	8	LGE	General Service	100	0	86759	0.968	10.0
2009	9	LGE	General Service	100	0	74647	0.833	5.2
2009	10	LGE	General Service	100	0	40740	0.940	0.7
2008	11	LGE	CPS-Primary	210	162	0	0.699	0.4
2008	12	LGE	CPS-Primary	210	699	0	0.825	3.6
2009	1	LGE	CPS-Primary	210	883	0	0.503	1.4
2009	2	LGE	CPS-Primary	210	841	0	0.816	3.6
2009	3	LGE	CPS-Primary	210	569	0	0.794	2.3
2009	4	LGE	CPS-Primary	210	-1468	0	0.770	-2.2
2009	5	LGE	CPS-Primary	210	0	10410	0.876	9.4
2009	6	LGE	CPS-Primary	210	0	7373	0.708	7.6
2009	7	LGE	CPS-Primary	210	0	6909	0.920	9.8
2009	8	LGE	CPS-Primary	210	0	8337	0.961	22.8
2009	9	LGE	CPS-Primary	210	0	8031	0.856	8.2
2009	10	LGE	CPS-Primary	210	0	10368	0.905	3.2
2008	11	LGE	CPS-Secondary	220	10952	0	0.726	1.6
2008	12	LGE	CPS-Secondary	220	13874	0	0.702	2.9
2009	1	LGE	CPS-Secondary	220	27128	0	0.806	4.6
2009	2	LGE	CPS-Secondary	220	20913	0	0.896	6.4
2009	3	LGE	CPS-Secondary	220	13082	0	0.860	3.7
2009	4	LGE	CPS-Secondary	220	-18706	0	0.785	-2.3
2009	5	LGE	CPS-Secondary	220	0	84049	0.859	8.3
2009	6	LGE	CPS-Secondary	220	0	78870	0.784	7.5
2009	7	LGE	CPS-Secondary	220	0	72821	0.918	10.5
2009	8	LGE	CPS-Secondary	220	0	88664	0.966	13.9

**Louisville Gas and Electric Company**  
**Regression Coefficients and Statistics**

Year	Month	Company	Description	Class	HDD65	CDD65	R-sq	T-stat
2009	9	LGE	CPS-Secondary	220	0	76765	0.856	5.6
2009	10	LGE	CPS-Secondary	220	0	93399	0.930	2.5
2008	11	LGE	CTOD-Primary	230	0	0		
2008	12	LGE	CTOD-Primary	230	0	0		
2009	1	LGE	CTOD-Primary	230	0	0		
2009	2	LGE	CTOD-Primary	230	0	0		
2009	3	LGE	CTOD-Primary	230	0	0		
2009	4	LGE	CTOD-Primary	230	0	0		
2009	5	LGE	CTOD-Primary	230	0	9833	0.711	4.5
2009	6	LGE	CTOD-Primary	230	0	14818	0.717	7.7
2009	7	LGE	CTOD-Primary	230	0	8301	0.842	6.4
2009	8	LGE	CTOD-Primary	230	0	12807	0.870	5.3
2009	9	LGE	CTOD-Primary	230	0	9080	0.815	5.0
2009	10	LGE	CTOD-Primary	230	0	0		
2008	11	LGE	CTOD-Secondary	240	1121	0	0.725	0.9
2008	12	LGE	CTOD-Secondary	240	2356	0	0.648	2.6
2009	1	LGE	CTOD-Secondary	240	5190	0	0.797	6.8
2009	2	LGE	CTOD-Secondary	240	3036	0	0.920	6.4
2009	3	LGE	CTOD-Secondary	240	1384	0	0.881	2.5
2009	4	LGE	CTOD-Secondary	240	-4284	0	0.809	-3.6
2009	5	LGE	CTOD-Secondary	240	0	11226	0.844	6.0
2009	6	LGE	CTOD-Secondary	240	0	12762	0.791	6.6
2009	7	LGE	CTOD-Secondary	240	0	12194	0.937	10.1
2009	8	LGE	CTOD-Secondary	240	0	13621	0.976	25.3
2009	9	LGE	CTOD-Secondary	240	0	11371	0.853	5.0
2009	10	LGE	CTOD-Secondary	240	0	0		
2008	11	LGE	IPS-Secondary	300	0	0		
2008	12	LGE	IPS-Secondary	300	0	0		
2009	1	LGE	IPS-Secondary	300	0	0		
2009	2	LGE	IPS-Secondary	300	0	0		
2009	3	LGE	IPS-Secondary	300	0	0		
2009	4	LGE	IPS-Secondary	300	0	0		
2009	5	LGE	IPS-Secondary	300	0	0		
2009	6	LGE	IPS-Secondary	300	0	0		
2009	7	LGE	IPS-Secondary	300	0	0		
2009	8	LGE	IPS-Secondary	300	0	0		
2009	9	LGE	IPS-Secondary	300	0	0		
2009	10	LGE	IPS-Secondary	300	0	0		
2008	11	LGE	IPS-Primary	320	0	0		
2008	12	LGE	IPS-Primary	320	0	0		
2009	1	LGE	IPS-Primary	320	0	0		
2009	2	LGE	IPS-Primary	320	0	0		
2009	3	LGE	IPS-Primary	320	0	0		
2009	4	LGE	IPS-Primary	320	0	0		
2009	5	LGE	IPS-Primary	320	0	0		
2009	6	LGE	IPS-Primary	320	0	0		

**Louisville Gas and Electric Company**  
Regression Coefficients and Statistics

Year	Month	Company	Description	Class	HDD65	CDD65	R-sq	T-stat
2009	7	LGE	IPS-Primary	320	0	0		
2009	8	LGE	IPS-Primary	320	0	0		
2009	9	LGE	IPS-Primary	320	0	0		
2009	10	LGE	IPS-Primary	320	0	0		
2008	11	LGE	ITOD-Secondary	400	0	0		
2008	12	LGE	ITOD-Secondary	400	0	0		
2009	1	LGE	ITOD-Secondary	400	0	0		
2009	2	LGE	ITOD-Secondary	400	0	0		
2009	3	LGE	ITOD-Secondary	400	0	0		
2009	4	LGE	ITOD-Secondary	400	0	0		
2009	5	LGE	ITOD-Secondary	400	0	0		
2009	6	LGE	ITOD-Secondary	400	0	0		
2009	7	LGE	ITOD-Secondary	400	0	0		
2009	8	LGE	ITOD-Secondary	400	0	0		
2009	9	LGE	ITOD-Secondary	400	0	0		
2009	10	LGE	ITOD-Secondary	400	0	0		
2008	11	LGE	ITOD-Primary	420	0	0		
2008	12	LGE	ITOD-Primary	420	0	0		
2009	1	LGE	ITOD-Primary	420	0	0		
2009	2	LGE	ITOD-Primary	420	0	0		
2009	3	LGE	ITOD-Primary	420	0	0		
2009	4	LGE	ITOD-Primary	420	0	0		
2009	5	LGE	ITOD-Primary	420	0	0		
2009	6	LGE	ITOD-Primary	420	0	0		
2009	7	LGE	ITOD-Primary	420	0	0		
2009	8	LGE	ITOD-Primary	420	0	0		
2009	9	LGE	ITOD-Primary	420	0	0		
2009	10	LGE	ITOD-Primary	420	0	0		
2008	11	LGE	RTS	600	0	0		
2008	12	LGE	RTS	600	0	0		
2009	1	LGE	RTS	600	0	0		
2009	2	LGE	RTS	600	0	0		
2009	3	LGE	RTS	600	0	0		
2009	4	LGE	RTS	600	0	0		
2009	5	LGE	RTS	600	0	0		
2009	6	LGE	RTS	600	0	0		
2009	7	LGE	RTS	600	0	0		
2009	8	LGE	RTS	600	0	0		
2009	9	LGE	RTS	600	0	0		
2009	10	LGE	RTS	600	0	0		
2008	11	LGE	Louisville H2O	801	0	0		
2008	12	LGE	Louisville H2O	801	0	0		
2009	1	LGE	Louisville H2O	801	0	0		
2009	2	LGE	Louisville H2O	801	0	0		
2009	3	LGE	Louisville H2O	801	0	0		
2009	4	LGE	Louisville H2O	801	0	0		



**Louisville Gas and Electric Company**  
 Regression Coefficients and Statistics

Year	Month	Company	Description	Class	HDD65	CDD65	R-sq	T-stat
2009	5	LGE	Louisville H2O	801	0	0		
2009	6	LGE	Louisville H2O	801	0	0		
2009	7	LGE	Louisville H2O	801	0	0		
2009	8	LGE	Louisville H2O	801	0	0		
2009	9	LGE	Louisville H2O	801	0	0		
2009	10	LGE	Louisville H2O	801	0	0		
2008	11	LGE	Ft. Knox	802	2332	0	0.814	3.4
2008	12	LGE	Ft. Knox	802	3153	0	0.874	7.5
2009	1	LGE	Ft. Knox	802	3616	0	0.515	1.7
2009	2	LGE	Ft. Knox	802	3559	0	0.863	7.2
2009	3	LGE	Ft. Knox	802	2723	0	0.915	8.6
2009	4	LGE	Ft. Knox	802	0	0		
2009	5	LGE	Ft. Knox	802	0	10152	0.852	9.8
2009	6	LGE	Ft. Knox	802	0	13793	0.787	9.4
2009	7	LGE	Ft. Knox	802	0	13097	0.885	8.3
2009	8	LGE	Ft. Knox	802	0	13929	0.978	29.5
2009	9	LGE	Ft. Knox	802	0	10778	0.815	5.7
2009	10	LGE	Ft. Knox	802	0	7520	0.865	1.7

## Seelye Exhibit 17

Electric Temperature Normalization  
kWh Adjustments

**Louisville Gas and Electric Company**

kWh Adjustments

Year	Month	Company	Description	Class	Adjustment (MWh)	Adjustment (MWh)
2008	11	LGE	Residential	1	0	0
2008	12	LGE	Residential	1	0	0
2009	1	LGE	Residential	1	0	0
2009	2	LGE	Residential	1	0	0
2009	3	LGE	Residential	1	907	0
2009	4	LGE	Residential	1	0	0
2009	5	LGE	Residential	1	0	0
2009	6	LGE	Residential	1	0	0
2009	7	LGE	Residential	1	0	62316
2009	8	LGE	Residential	1	0	0
2009	9	LGE	Residential	1	0	0
2009	10	LGE	Residential	1	0	593
2008	11	LGE	General Service	100	0	0
2008	12	LGE	General Service	100	0	0
2009	1	LGE	General Service	100	0	0
2009	2	LGE	General Service	100	0	0
2009	3	LGE	General Service	100	139	0
2009	4	LGE	General Service	100	0	0
2009	5	LGE	General Service	100	0	0
2009	6	LGE	General Service	100	0	0
2009	7	LGE	General Service	100	0	5895
2009	8	LGE	General Service	100	0	0
2009	9	LGE	General Service	100	0	0
2009	10	LGE	General Service	100	0	244
2008	11	LGE	CPS-Primary	210	0	0
2008	12	LGE	CPS-Primary	210	0	0
2009	1	LGE	CPS-Primary	210	0	0
2009	2	LGE	CPS-Primary	210	0	0
2009	3	LGE	CPS-Primary	210	5	0
2009	4	LGE	CPS-Primary	210	0	0
2009	5	LGE	CPS-Primary	210	0	0
2009	6	LGE	CPS-Primary	210	0	0
2009	7	LGE	CPS-Primary	210	0	767
2009	8	LGE	CPS-Primary	210	0	0
2009	9	LGE	CPS-Primary	210	0	0
2009	10	LGE	CPS-Primary	210	0	62
2008	11	LGE	CPS-Secondary	220	0	0
2008	12	LGE	CPS-Secondary	220	0	0
2009	1	LGE	CPS-Secondary	220	0	0
2009	2	LGE	CPS-Secondary	220	0	0
2009	3	LGE	CPS-Secondary	220	105	0
2009	4	LGE	CPS-Secondary	220	0	0
2009	5	LGE	CPS-Secondary	220	0	0
2009	6	LGE	CPS-Secondary	220	0	0
2009	7	LGE	CPS-Secondary	220	0	8083
2009	8	LGE	CPS-Secondary	220	0	0

**Louisville Gas and Electric Company**  
 kWh Adjustments

Year	Month	Company	Description	Class	Adjustment (MWh)	Adjustment (MWh)
2009	9	LGE	CPS-Secondary	220	0	0
2009	10	LGE	CPS-Secondary	220	0	560
2008	11	LGE	CTOD-Primary	230		
2008	12	LGE	CTOD-Primary	230		
2009	1	LGE	CTOD-Primary	230		
2009	2	LGE	CTOD-Primary	230		
2009	3	LGE	CTOD-Primary	230		
2009	4	LGE	CTOD-Primary	230		
2009	5	LGE	CTOD-Primary	230	0	0
2009	6	LGE	CTOD-Primary	230	0	0
2009	7	LGE	CTOD-Primary	230	0	921
2009	8	LGE	CTOD-Primary	230	0	0
2009	9	LGE	CTOD-Primary	230	0	0
2009	10	LGE	CTOD-Primary	230		
2008	11	LGE	CTOD-Secondary	240	0	0
2008	12	LGE	CTOD-Secondary	240	0	0
2009	1	LGE	CTOD-Secondary	240	0	0
2009	2	LGE	CTOD-Secondary	240	0	0
2009	3	LGE	CTOD-Secondary	240	11	0
2009	4	LGE	CTOD-Secondary	240	0	0
2009	5	LGE	CTOD-Secondary	240	0	0
2009	6	LGE	CTOD-Secondary	240	0	0
2009	7	LGE	CTOD-Secondary	240	0	1354
2009	8	LGE	CTOD-Secondary	240	0	0
2009	9	LGE	CTOD-Secondary	240	0	0
2009	10	LGE	CTOD-Secondary	240		
2008	11	LGE	IPS-Secondary	300		
2008	12	LGE	IPS-Secondary	300		
2009	1	LGE	IPS-Secondary	300		
2009	2	LGE	IPS-Secondary	300		
2009	3	LGE	IPS-Secondary	300		
2009	4	LGE	IPS-Secondary	300		
2009	5	LGE	IPS-Secondary	300		
2009	6	LGE	IPS-Secondary	300		
2009	7	LGE	IPS-Secondary	300		
2009	8	LGE	IPS-Secondary	300		
2009	9	LGE	IPS-Secondary	300		
2009	10	LGE	IPS-Secondary	300		
2008	11	LGE	IPS-Primary	320		
2008	12	LGE	IPS-Primary	320		
2009	1	LGE	IPS-Primary	320		
2009	2	LGE	IPS-Primary	320		
2009	3	LGE	IPS-Primary	320		
2009	4	LGE	IPS-Primary	320		
2009	5	LGE	IPS-Primary	320		
2009	6	LGE	IPS-Primary	320		

**Louisville Gas and Electric Company**  
 kWh Adjustments

Year	Month	Company	Description	Class	Adjustment (MWh)	Adjustment (MWh)
2009	7	LGE	IPS-Primary		320	
2009	8	LGE	IPS-Primary		320	
2009	9	LGE	IPS-Primary		320	
2009	10	LGE	IPS-Primary		320	
2008	11	LGE	ITOD-Secondary		400	
2008	12	LGE	ITOD-Secondary		400	
2009	1	LGE	ITOD-Secondary		400	
2009	2	LGE	ITOD-Secondary		400	
2009	3	LGE	ITOD-Secondary		400	
2009	4	LGE	ITOD-Secondary		400	
2009	5	LGE	ITOD-Secondary		400	
2009	6	LGE	ITOD-Secondary		400	
2009	7	LGE	ITOD-Secondary		400	
2009	8	LGE	ITOD-Secondary		400	
2009	9	LGE	ITOD-Secondary		400	
2009	10	LGE	ITOD-Secondary		400	
2008	11	LGE	ITOD-Primary		420	
2008	12	LGE	ITOD-Primary		420	
2009	1	LGE	ITOD-Primary		420	
2009	2	LGE	ITOD-Primary		420	
2009	3	LGE	ITOD-Primary		420	
2009	4	LGE	ITOD-Primary		420	
2009	5	LGE	ITOD-Primary		420	
2009	6	LGE	ITOD-Primary		420	
2009	7	LGE	ITOD-Primary		420	
2009	8	LGE	ITOD-Primary		420	
2009	9	LGE	ITOD-Primary		420	
2009	10	LGE	ITOD-Primary		420	
2008	11	LGE	RTS		600	
2008	12	LGE	RTS		600	
2009	1	LGE	RTS		600	
2009	2	LGE	RTS		600	
2009	3	LGE	RTS		600	
2009	4	LGE	RTS		600	
2009	5	LGE	RTS		600	
2009	6	LGE	RTS		600	
2009	7	LGE	RTS		600	
2009	8	LGE	RTS		600	
2009	9	LGE	RTS		600	
2009	10	LGE	RTS		600	
2008	11	LGE	Louisville H2O		801	
2008	12	LGE	Louisville H2O		801	
2009	1	LGE	Louisville H2O		801	
2009	2	LGE	Louisville H2O		801	
2009	3	LGE	Louisville H2O		801	
2009	4	LGE	Louisville H2O		801	

**Louisville Gas and Electric Company**  
**kWh Adjustments**

Year	Month	Company	Description	Class	Adjustment (MWh)	Adjustment (MWh)
2009	5	LGE	Louisville H2O	801		
2009	6	LGE	Louisville H2O	801		
2009	7	LGE	Louisville H2O	801		
2009	8	LGE	Louisville H2O	801		
2009	9	LGE	Louisville H2O	801		
2009	10	LGE	Louisville H2O	801		
2008	11	LGE	Ft. Knox	802	0	0
2008	12	LGE	Ft. Knox	802	0	0
2009	1	LGE	Ft. Knox	802	0	0
2009	2	LGE	Ft. Knox	802	0	0
2009	3	LGE	Ft. Knox	802	22	0
2009	4	LGE	Ft. Knox	802		
2009	5	LGE	Ft. Knox	802	0	0
2009	6	LGE	Ft. Knox	802	0	0
2009	7	LGE	Ft. Knox	802	0	1454
2009	8	LGE	Ft. Knox	802	0	0
2009	9	LGE	Ft. Knox	802	0	0
2009	10	LGE	Ft. Knox	802	0	45

## Seelye Exhibit 18

Electric Temperature Normalization  
Revenue and Expense Adjustments

LOUISVILLE GAS AND ELECTRIC COMPANY  
Adjustment to Reflect Weather Normalized Electric Sales Margins  
12 Months Ended October 31, 2009

HDD65 AND CDD65	(1) kiloWatt-Hour Adjustment to Usage	(2) Energy Rate	(3) Revenue Adjustment	(4) Revenue Adjustment
			(2) * (1)	(3)
Residential Rate RS	63,816,000	0.06714	\$ 4,284,606	\$ 4,284,606
General Service Rate GS	6,278,000	0.07580	\$ 475,872	\$ 475,872
Industrial Power Service IPS	-		\$ -	\$ -
Secondary	-	0.02611	\$ -	
Primary	-	0.02611	\$ -	
Commercial Power Service CPS	9,582,000		\$ 283,244	\$ 283,244
Secondary	8,748,000	0.02956	\$ 258,591	
Primary	834,000	0.02956	\$ 24,653	
Industrial Time-of-Day Service ITOD	-		\$ -	\$ -
Secondary	-	0.02616	\$ -	
Primary	-	0.02616	\$ -	
Commercial Time-of-Day Service CTOD	2,286,000		\$ 67,666	\$ 67,666
Secondary	1,365,000	0.02960	\$ 40,404	
Primary	921,000	0.02960	\$ 27,262	
Retail Transmission Service RTS	-	0.02616	\$ -	\$ -
Industrial Service IS	-		\$ -	\$ -
Secondary	-	0.02616	\$ -	
Primary	-	0.02616	\$ -	
Transmission	-	0.02616	\$ -	
Special Contracts	1,521,000		\$ 39,835	\$ 39,835
Fort Knox	1,521,000	0.02619	\$ 39,835	
Louisville Water Company	-	0.02618	\$ -	
<b>Total</b>	<b>83,483,000</b>		<b>\$ 5,151,223</b>	<b>\$ 5,151,223</b>
Expenses (variable only)	83,483,000	0.02275	\$ 1,899,644	<u>\$ 1,899,644</u>
<b>ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES</b>				<u><u>\$ 3,251,579</u></u>

NOTES: Seasonal Adjustments with Monthly Banding



**Louisville Gas and Electric Company**  
Base Fuel Cost and Variable O&M Expenses  
12 Months Ended October 31, 2009

<b>Acct</b>	<b>Description</b>	<b>Test-Year Expenses</b>
	512 Maintenance of Boiler Plant	34,630,824
	513 Maintenance of Electric Plant	7,280,413
	514 Maintenance of Misc Steam Plant	1,572,978
	544 Maintenance of Electric Plant - Hydro	200,808
	545 Maintenance of Misc Hydro Plant	-
	558 Duplicate Charge	(3,972,034)
	Total Variable Prod Expenses	39,712,989
	Total Sales	18,260,044,674
	Variable O&M Expenses per kWh	0.00217
	FAC Base	0.02058
	Total	0.02275

## Seelye Exhibit 19

# Gas Temperature Normalization Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY  
 GAS TEMPERATURE NORMALIZATION ADJUSTMENT  
 12 MONTHS ENDED October 31, 2009

**SUMMARY**

	MCF	Annual Revenue	Less: Revenue Billed under Weather Normalization Clause	Net Adjustment to Revenue
Residential Rate RGS - see page 3	(64,441.3)	\$ (137,576)	\$ 52,633	\$ (190,209)
Commercial Rate CGS - see page 3	(21,490.9)	(36,646)	(20,525)	(16,121)
Industrial Rate IGS - see page 2	(11,417.8)	(18,867)		(18,867)
Rate AAGS - see page 2	(3,313.8)	(1,739)		(1,739)
Rate FT - see page 2	(30,377.9)	(13,063)		(13,063)
Special Contracts - see page 2	(39,871.7)	(8,950)		(8,950)
<b>Total</b>	<b>(170,913.5)</b>	<b>\$ (216,840)</b>	<b>\$ 32,108</b>	<b>\$ (248,948)</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
 GAS TEMPERATURE NORMALIZATION ADJUSTMENT  
 12 MONTHS ENDED October 31, 2009

**CUSTOMERS NOT BILLED UNDER WEATHER NORMALIZATION ADJUSTMENT CLAUSE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	Normal over			
												Actual	Normal (under)/Actual		
Billing Cycle Heating Degree Days Calendar Month Degree Days				4,252 4,279	4,163 4,168	-89 -111									
MCF Sales & Trans. (Jul - Aug)	Non-Temp Sales & Trans. Full Year	Non-Temp Sales & Trans. (Jul - Aug)	Non-Temp Sales & Trans. Full Year	Sensitive Sales & Trans. (Jul - Aug)	Actual Degree Days	Mcf per Degree Day	Normal Degree Days	Departure From Normal	Normal Temp Adjustment	Net Revenue Per Mcf Sold	Net Revenue Adjustment	col 4 / col 5	col 6 x col 8	col 7 - col 5	col 9 x col 10
Industrial Rate IGS	995,514	75,004	450,026	545,487	4,252	128	4,163	(89)	(11,418)	1.6524	\$ (18,867)				
As Available Gas Service (AAGS)															
Commercial	93,802	9,325	55,951	37,851	4,279	9	4,168	(111)	(982)	0.5252	(516)				
Industrial	198,180	18,047	108,284	89,896	4,279	21	4,168	(111)	(2,332)	0.5252	(1,225)				
<b>Total Rate AAGS</b>	<b>291,983</b>	<b>27,373</b>	<b>164,236</b>	<b>127,747</b>	<b>4,279</b>	<b>30</b>			<b>(3,314)</b>		<b>(1,739)</b>				
Rate FT	7,590,002	1,069,824	6,418,946	1,171,056	4,279	274	4,168	(111)	(30,378)	0.4300	(13,063)				
Special Contracts	3,265,210	288,029	1,728,173	1,537,037	4,279	359	4,168	(111)	(39,872)	0.2245	(8,950)				
Fort Knox	591,360	943	5,656	585,704	4,279	137	4,168	(111)	(15,194)	0.0487	(740)				
E. I. duPont	512,570	93,431	560,583	(48,013)	4,279	(11)	4,168	(111)	1,245	0.1049	131				
Ford Motor (KTP & LAP)	1,710,388	118,821	712,927	997,462	4,279	233	4,168	(111)	(25,875)	0.3200	(8,280)				
LG&E (MC/CR)	437,214	70,752	424,509	12,705	4,279	3	4,168	(111)	(330)	0.2253	(74)				
LG&E (Paddy's)	13,677	4,083	24,498	(10,821)	4,279	(3)	4,168	(111)	281	0.0487	14				
<b>Total Net Temperature Normalization Adjustment for Customers Not Billed Under the WNA</b>															<b>\$ (42,618)</b>

**Notes:**  
 Non-Temperature Sensitive Sales and Transportation are based on July and August deliveries.

LOUISVILLE GAS AND ELECTRIC COMPANY  
 GAS TEMPERATURE NORMALIZATION ADJUSTMENT  
 12 MONTHS ENDED October 31, 2009

**CUSTOMERS BILLED UNDER WEATHER NORMALIZATION ADJUSTMENT CLAUSE**

	Normal over/(under) Actual	
	Actual	WNA Months
Billing Cycle Degree Days		
12 mos. Ended October 31, 2009	4,252	4,163
WNA Months - Nov08-Apr09	3,957	3,872
		(89)

Degree Days over Normal for 12 months as compared to WNA Period - 1,0471

**Residential Rate RGS**

Actual Billing Adjustments (Mcf and Revenue) under WNA - 6 mos. (see page 4)	(61,545.1)	\$	52,633
Degree Day Deficiency for 12 months as compared to WNA Period -	1,0471		
Calculated Adjustment (Mcf and Revenue) to Temperature Normalize for 12 months -	(64,441.3)	\$ 2.1349	(137,576)
Net Adjustment for Residential Rate RGS		\$	(190,209)

**Commercial Rate CGS**

Actual Billing Adjustments (Mcf and Revenue) under WNA - 5 mos. (see page 4)	(20,525.0)	\$	(20,525)
Degree Day Deficiency for 12 months as compared to WNA Period -	1,0471		
Calculated Adjustment (Mcf and Revenue) to Temperature Normalize for 12 months -	(21,490.9)	\$ 1.7052	(36,646)
Net Adjustment for Residential Rate CGS		\$	(16,121)
Total Net Temperature Normalization Adjustment for Customers Billed Under the WNA		\$	<u>(206,330)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
 GAS TEMPERATURE NORMALIZATION ADJUSTMENT  
 12 MONTHS ENDED October 31, 2009

**SUMMARY OF ACTUAL MONTHLY BILLINGS UNDER THE WEATHER NORMALIZATION ADJUSTMENT CLAUSE**

	Nov. 2008	Dec. 2008	Jan. 2009	Feb. 2009	Mar. 2009	Apr. 2009	Total
<b>BILLINGS:</b>							
Rate RGS	\$ 23,527	\$ (704,711)	\$ 158,799	\$ (300,006)	\$ 422,293	\$ 452,731	\$ 52,633
Rate CGS	4,413	(312,522)	79,481	(113,757)	174,617	147,243	(20,525)
<b>Total Billings</b>	<b>\$ 27,940</b>	<b>\$ (1,017,233)</b>	<b>\$ 238,280</b>	<b>\$ (413,763)</b>	<b>\$ 596,910</b>	<b>\$ 599,974</b>	<b>\$ 32,108</b>
<b>APPLICABLE MCF:</b>							
Rate RGS	15,389.7	(456,488.0)	109,898.8	(140,570.5)	198,382.3	211,842.6	(61,545.1)
Rate CGS	2,951.5	(208,875.8)	53,915.3	(66,716.9)	102,453.8	86,271.4	(30,000.7)
<b>Total Mcf</b>	<b>18,341.2</b>	<b>(665,363.8)</b>	<b>163,814.1</b>	<b>(207,287.4)</b>	<b>300,836.1</b>	<b>298,114.0</b>	<b>(91,545.8)</b>

**Note:** WNA Billings are included in "Sales"  
 However, the applicable volumes used to compute the Billings are not included.

Seelye Exhibit 20

Electric Year-End  
Customer Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY  
Adjustment to Reflect Year End Number of Customers  
12 Months Ended October 31, 2009

	(1) Average Number of Customers, 13 Months Ended October 31, 2009	(2) Number of Customers Served at October 31, 2009	(3) Year-End Over/ (Under) Average	(4) Actual kWhs	(5) Average kWh per Customer per year	(6) Year-End kWh Adjustment	(7) Current Rates Net Revenue (Base Rates + FAC)	(8) Average Revenue per kWh (7)/(4)	(9) Revenue Adjustment (8) * (6)
Residential Rate R	345,081	343,459	(1,622)	4,085,835,494	11,840	(19,204,839)	\$ 287,101,505	\$ 0.0703	\$ (1,349,476)
Water Heating Rate WH	4,549	4,188	(361)	12,439,838	2,735	(987,202)	807,211	0.0649	(64,059)
General Service Rate GS	42,008	41,509	(499)	1,418,850,089	33,776	(16,854,080)	108,936,035	0.0768	(1,294,017)
Large Commercial Rate CS									
Secondary	2,688	2,726	38	1,962,425,059	730,069	27,742,616	120,591,259	0.0615	1,704,787
Primary	53	54	1	169,859,360	3,204,894	3,204,894	9,083,924	0.0535	171,395
Secondary Small Time of Day Primary Small Time of Day									
Time of Day Commercial Rate CTOD									
Secondary	73	84	11	378,424,027	5,183,891	57,022,799	20,634,419	0.0545	3,109,296
Primary	18	21	3	340,177,714	18,898,762	56,696,286	17,089,089	0.0502	2,848,181
Industrial Service Rate IS									
Secondary	324	337	13	498,246,495	1,537,798	19,991,372	30,105,881	0.0604	1,207,952
Primary	44	36	(8)	110,455,845	2,510,360	(20,082,881)	5,942,743	0.0538	(1,080,499)
Industrial Service Time of Day Rate ITOD									
Secondary	13	17	4	42,191,442	3,245,496	12,981,982	2,392,330	0.0567	736,101
Primary	42	45	3	1,570,265,493	37,387,274	112,161,821	74,281,223	0.0473	5,305,802
Transmission									
Retail Transmission Service Rate RTS	5	5	-	448,436,560	89,687,312	-	19,123,112	0.0426	-
Special Contracts									
Fort Knox	1	1	-	221,595,000	221,595,000	-	9,817,386	0.0443	-
duPont									
Louisville Water Company	2	2	-	58,159,200	29,079,600	-	2,412,052	0.0415	-
Street Lighting Energy Rate LE	111	108	(3)	4,090,864	36,855	(110,564)	167,188	0.0409	(4,519)
Traffic Lighting Rate TLE	873	886	13	3,960,610	4,537	58,978	232,001	0.0586	3,455
Restricted Lighting Service Rate RLS	Lights	Lights						per Light per Year	
Lighting Service Rate LS	85,417	88,317	2,900	100,979,604	1,182	3,428,367	12,994,973	\$ 0.1287	441,193
	9,103	7,240	(1,863)	7,133,198	784	(1,459,865)	1,388,321	\$ 0.1946	(284,131)
Total	490,405	489,035		11,433,525,892			\$ 723,100,653		\$ 11,451,462
Expenses at an Operating Ratio of			0.694813015	(see page 2)					7,956,625
ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES									\$ 3,494,837



LOUISVILLE GAS AND ELECTRIC COMPANY  
Adjustment to Reflect Year End Number of Customers  
12 Months Ended April 30, 2008

**CALCULATION OF ELECTRIC OPERATING RATIO**

TOTAL ELECTRIC OPERATING EXPENSES	642,626,778	
LESS WAGES AND SALARIES	73,443,960	
LESS PENSIONS AND BENEFITS	35,363,605	
LESS REGULATORY COMMISSION EXPENSE	1,119,103	
NET EXPENSES	<u>532,700,110</u>	
ELECTRIC OPERATIONS REVENUES (AS BILLED)	766,681,249	
RATING RATIO	<table border="1"><tr><td>0.69481</td></tr></table>	0.69481
0.69481		

# Seelye Exhibit 21

## Gas Year-End Customer Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY  
ADJUSTMENT TO REFLECT NUMBER OF YEAR-END GAS  
CUSTOMERS OVER AVERAGE NUMBER OF CUSTOMERS  
13 MONTHS ENDED OCTOBER 31, 2009

	(1) Avg. Number of Customers 13 Months Ended October 31, 2009	(2) Number of Customers Served at October 31, 2009	(3) Year-End Over/(Under) Average (Col. 2 - 1)	(4) Weather Normalized Mcf	(5) Average Mcf per Customer (Col. 4 / 1)	(6) Year-End Mcf Adjustment (Col. 3 x 5)	(7) Net Revenue Adjusted for Temperatures	(8) Average Revenue per Mcf	(9) Revenue Adjustment
Residential Rate RGS	290,075	291,175	1,100	20,227,560	69.7	76,670	\$ 68,428,238	\$ 3.3829	259,367
Commercial Rate CGS	25,560	27,035	1,475	10,406,956	407.2	600,620	24,338,020	2.3386	1,404,610
Industrial Rate IGS	217	230	13	984,096	4,535.0	58,955	1,618,508	1.6447	96,963
Rate AAGS	15	15	-	288,669	19,244.6	-	191,456	0.6632	-
Rate FT	70	70	-	7,559,624	107,994.6	-	3,561,112	0.4711	-
Intra-Company	3	3	-	450,842	150,280.8	-	4,309,219	9.5581	-
Fort Knox	1	1	-	258,023	258,023.2	-	259,029	1.0039	-
duPont	1	1	-	195,397	195,396.9	-	177,877	0.9103	-
Ford Motor (KTP & LAP)	1	1	-	857,602	857,601.9	-	875,197	1.0205	-
Special Contracts	3	3	-	1,311,022	437,007.3	-	1,312,103	\$ 1.0008	-
TOTAL	315,940	318,528	2,588	40,777,927.6	736,245.0	99,449,436.7			1,760,940

Expenses at an Operating Ratio of - 0.3076 (see page 2)  
541,722  
\$ 1,219,218

ADJUSTMENT TO NET OPERATING INCOME BEFORE TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY  
ADJUSTMENT TO REFLECT NUMBER OF YEAR-END GAS  
CUSTOMERS OVER AVERAGE NUMBER OF CUSTOMERS  
13 MONTHS ENDED OCTOBER 31, 2009

CALCULATION OF GAS OPERATING RATIO

TOTAL GAS OPERATING EXPENSES	\$	367,152,680
LESS GAS SUPPLY EXPENSES	\$	303,885,591
LESS WAGES AND SALARIES	\$	21,183,057
LESS PENSIONS AND BENEFITS	\$	9,307,982
LESS REGULATORY COMMISSION EXPENSE	\$	55,329
NET EXPENSES		<u>32,720,721</u>

TOTAL GAS OPERATIONS REVENUES (AS BILLED)	\$	428,839,711
LESS GSC REVENUE	\$	322,476,565
NET REVENUE		<u>106,363,146</u>

OPERATING RATIO

0.3076
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## Seelye Exhibit 22

Base-Intermediate-Peak (BIP)  
Differentiation

**LOUISVILLE GAS AND ELECTRIC COMPANY AND KENTUCKY UTILITIES COMPANY**  
 Assignment of Production and Transmission Demand-Related Costs  
 Based on the 12 Months Ended October 31, 2009

Combined System Demands

Minimum System Demand	2,287
Winter System Peak Demand	6,555
Summer System Peak Demand	6,367

Assignment of Production and Transmission Demand-Related Costs to the Costing Periods

Non-Time-Differentiated Capacity Costs

1. Minimum System Demand	2,287	
2. Maximum System Demand	6,555	
3. Non-Time-Differentiated Capacity Factor (Line 1/Line 2)	0.3489	
4. Non-Time-Differentiated Cost (Line 3)		34.89%

Summer Peak Period Costs

5. Maximum Summer System Demand	6,367	
6. Intermediate Peak Period Capacity Factor (Line 5/Line 2 - Line 3)	0.6224	
7. Winter Peak Period Hours	2,416	
8. Summer Peak Period Hours	1,308	
9. Total Summer and Winter Peak Period Hours (Line 7 + Line 8)	3,724	
10. Summer Peak Period Costs (Line 7/Line 9 x Line 6)		21.86%

Winter Peak Period Costs

11. Peak Capacity Factor (1.0000 - Line 3 - Line 6)	0.0287	
12. Winter Peak Period Costs (Line 11 + Line 8/Line 9 x Line 6)		43.25%

## Seelye Exhibit 23

### Electric Cost of Service Study Functional Assignment

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand		Summer Peak	Production Energy	Transmission Demand		Summer Peak
				Base	Winter Peak			Base	Winter Peak	
<b>Plant in Service</b>										
<b>Intangible Plant</b>										
301.00 ORGANIZATION	P301	PT&D	\$ 2,240	528	654	331	-	56	70	35
302.00 FRANCHISE AND CONSENTS	P301	PT&D	100	24	28	15	-	3	3	2
302.00 SOFTWARE - COMMON	P302	PT&D	44,745,233	10,538,243	13,063,313	6,602,637	-	1,125,019	1,394,585	704,870
301.00 ORGANIZATION - COMMON	P301	PT&D	61,989	14,602	18,100	9,149	-	1,559	1,932	977
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	3,108	732	907	459	-	78	97	49
Total Intangible Plant	PINT		\$ 44,812,680	\$ 10,554,128	\$ 13,083,004	\$ 6,612,589	\$ -	\$ 1,126,715	\$ 1,396,687	\$ 705,932
<b>Steam Production Plant</b>										
Total Steam Production Plant	PSTPR	F017	\$ 1,993,314,622	695,467,471	862,108,574	435,738,576	-	-	-	-
<b>Hydraulic Production Plant</b>										
Total Hydraulic Production Plant	PHDPR	F017	\$ 41,579,243	14,506,998	17,983,023	9,089,223	-	-	-	-
<b>Other Production Plant</b>										
Total Other Production Plant	POTPR	F017	\$ 231,249,804	80,683,057	100,015,540	50,551,207	-	-	-	-
Total Production Plant	PPRTL		\$ 2,266,143,669	\$ 790,657,526	\$ 980,107,137	\$ 495,379,006	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>										
Total Transmission Plant	PTRAN	F011	\$ 241,924,058	-	-	-	-	84,407,304	104,632,155	52,884,599
<b>Distribution</b>										
TOTAL ACCTS 360-362	P362	F001	\$ 88,269,208	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	326,045,484	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	178,787,538	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	126,200,231	-	-	-	-	-	-	-
369-SERVICES	P369	F006	25,016,081	-	-	-	-	-	-	-
370-METERS	P370	F007	36,346,005	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F009	68,350,905	-	-	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P373	F003	37,674	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 849,053,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Prod., Trans., and Dist Plant	PT&D		\$ 3,357,120,852	\$ 790,657,526	\$ 980,107,137	\$ 495,379,006	\$ -	\$ 84,407,304	\$ 104,632,155	\$ 52,884,599



LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Plant in Service</b>								
<b>Intangible Plant</b>								
301.00 ORGANIZATION	P301	PT&D	59	-	157	126	25	29
302.00 FRANCHISE AND CONSENTS	P301	PT&D	3	-	7	6	1	1
302.00 SOFTWARE - COMMON	P302	PT&D	1,176,492	-	3,135,771	2,521,272	492,687	579,415
301.00 ORGANIZATION - COMMON	P301	PT&D	1,630	-	4,345	3,493	683	803
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	82	-	218	175	34	40
Total Intangible Plant	PINT		\$ 1,178,266	\$ -	\$ 3,140,498	\$ 2,525,073	\$ 493,429	\$ 580,289
<b>Steam Production Plant</b>								
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-
<b>Hydraulic Production Plant</b>								
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-
<b>Other Production Plant</b>								
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>								
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-
<b>Distribution</b>								
TOTAL ACCTS 360-362	P362	F001	88,269,208	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	112,518,297	134,493,762	35,985,421	43,038,004
366 & 367-UNDERGROUND LINES	P367	F004	-	-	122,737,645	54,655,350	965,453	429,090
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P373	F003	-	-	13,001	15,541	4,159	4,973
Total Distribution Plant	POIST		\$ 88,269,208	\$ -	\$ 235,268,943	\$ 189,164,653	\$ 36,965,033	\$ 43,472,067
Total Prod., Trans. and Dist Plant	PT&D		\$ 88,269,208	\$ -	\$ 235,268,943	\$ 189,164,653	\$ 36,965,033	\$ 43,472,067

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Plant in Service</b>										
<b>Intangible Plant</b>										
301.00 ORGANIZATION	P301	PT&D	46	38	17	24	46	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	2	2	1	1	2	-	-	-
302.00 SOFTWARE - COMMON	P302	PT&D	913,860	768,194	333,426	484,436	911,012	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D	1,266	1,064	482	671	1,262	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	63	53	23	34	63	-	-	-
Total Intangible Plant	PINT		\$ 915,237	\$ 769,352	\$ 333,928	\$ 485,166	\$ 912,385	\$ -	\$ -	\$ -
<b>Steam Production Plant</b>										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-
<b>Hydraulic Production Plant</b>										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-
<b>Other Production Plant</b>										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>										
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	-
<b>Distribution</b>										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	68,564,585	57,635,645	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	25,016,081	36,346,005	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	68,350,905	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P373	F003	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 68,564,585	\$ 57,635,645	\$ 25,016,081	\$ 36,346,005	\$ 68,350,905	\$ -	\$ -	\$ -
Total Prod., Trans, and Dist Plant	PT&D		\$ 68,564,585	\$ 57,635,645	\$ 25,016,081	\$ 36,346,005	\$ 68,350,905	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		
				Base	Winter Peak		Base	Winter Peak	Summer Peak
<b>Plant in Service (Continued)</b>									
<b>General Plant</b>									
Total General Plant	PGP	PT&D	\$ 16,821,660	3,961,784	4,911,068	-	422,944	524,285	264,991
TOTAL COMMON PLANT	PCOM	PT&D	\$ 122,360,848	28,818,005	35,723,093	-	3,076,490	3,813,649	1,927,546
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	\$ 43,594,015	10,267,112	12,727,217	-	1,096,074	1,356,705	686,735
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	\$ 649,014	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	F017	\$ 4,182,560	1,459,295	1,808,957	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE	F017	F017	\$ -	0	0	0	0	-	-
OTHER	PDIST	PDIST	\$ -	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 3,589,541,649	\$ 845,717,850	\$ 1,048,360,476	\$ -	\$ 90,129,526	\$ 111,725,480	\$ 56,469,804
<b>Construction Work in Progress (CWIP)</b>									
CWIP Production	CWIP1	F017	\$ 199,499,749	69,605,462	86,283,642	-	-	-	-
CWIP Transmission	CWIP2	F011	\$ 42,811,947	-	-	-	14,937,088	18,516,167	9,358,692
CWIP Distribution Plant	CWIP3	PDIST	\$ 42,933,163	-	-	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	\$ 9,249,889	2,178,502	2,700,493	-	232,568	288,293	145,713
Total Construction Work in Progress	TCWIP		\$ 294,494,749	\$ 71,783,965	\$ 88,984,135	\$ -	\$ 15,169,656	\$ 18,804,461	\$ 9,504,405
Total Utility Plant			\$ 3,884,036,398	\$ 917,501,815	\$ 1,137,344,611	\$ -	\$ 105,299,183	\$ 130,529,941	\$ 65,974,208

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Plant in Service (Continued)</b>								
<b>General Plant</b>								
Total General Plant	PGP	PT&D	442,295	-	1,178,873	947,856	185,222	217,827
TOTAL COMMON PLANT	PCOM	PT&D	3,217,249	-	8,575,118	6,894,702	1,347,307	1,584,476
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	1,146,223	-	3,055,093	2,456,405	480,011	564,508
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	67,473	-	179,839	144,597	28,256	33,230
105.00 PLANT HELD FOR FUTURE USE	P105	F017	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	0	0	0	0	0	0
OTHER		PDIST	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 94,320,713	\$ -	\$ 251,388,364	\$ 202,133,286	\$ 39,499,259	\$ 46,452,398
<b>Construction Work in Progress (CWIP)</b>								
CWIP Production	CWIP1	F017	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	4,463,415	-	11,896,594	9,565,287	1,869,171	2,196,206
CWIP Common Plant	CWIP4	PT&D	243,209	-	648,238	521,206	101,850	119,779
Total Construction Work in Progress	TCWIP		\$ 4,706,623	\$ -	\$ 12,544,831	\$ 10,086,493	\$ 1,971,021	\$ 2,317,984
Total Utility Plant			\$ 99,027,336	\$ -	\$ 263,943,195	\$ 212,219,779	\$ 41,470,280	\$ 48,770,382

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Description	Name	Functional Vector	Distribution Line Trans.						Customer		
			Demand	Customer	Distribution Services	Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense		Customer Service & Info.	Sales Expense
<b>Plant in Service (Continued)</b>											
<b>General Plant</b>											
Total General Plant	PGP	PT&D	343,560	288,798	125,349	182,121	342,489	-	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	2,499,052	2,100,713	911,790	1,324,745	2,491,264	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	890,348	748,430	324,847	471,972	887,573	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	52,411	44,057	19,122	27,783	52,247	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	F017	F017	-	-	-	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE	F017	F017	0	0	0	0	0	0	0	0	0
OTHER	PDIST	PDIST	-	-	-	-	-	-	-	-	-
Total Plant in Service	TP/S		\$ 73,265,193	\$ 61,586,994	\$ 26,731,118	\$ 38,837,792	\$ 73,036,864	\$ -	\$ -	\$ -	\$ -
<b>Construction Work in Progress (CWIP)</b>											
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	3,467,032	2,914,400	1,264,961	1,837,870	3,456,227	-	-	-	-
CWIP Common Plant	CWIP4	PT&D	188,916	158,804	68,927	100,144	188,328	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 3,655,949	\$ 3,073,204	\$ 1,333,888	\$ 1,938,014	\$ 3,644,555	\$ -	\$ -	\$ -	\$ -
Total Utility Plant			\$ 76,921,142	\$ 64,660,198	\$ 28,065,006	\$ 40,775,806	\$ 76,681,419	\$ -	\$ -	\$ -	\$ -
					\$ 875,853,125						

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Description	Functional Vector	Name	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Summer Peak		Base	Winter Peak
<b>Rate Base</b>								
<b>Utility Plant</b>								
Plant in Service			\$ 3,589,541,649	\$ 845,717,850	\$ 1,048,360,476	\$ 529,876,532	\$ 111,725,480	\$ 56,469,804
Construction Work in Progress (CWIP)			294,494,749	71,783,964.53	88,984,134.87	44,975,565.05	18,804,460.65	9,504,404.85
<b>Total Utility Plant</b>			\$ 3,884,036,398	\$ 917,501,815	\$ 1,137,344,611	\$ 574,852,097	\$ 130,529,941	\$ 65,974,208
<b>Less: Accumulated Provision for Depreciation and RWIP</b>								
Production			\$ 1,132,202,431	395,025,428	489,677,551	247,499,451	-	-
Transmission			132,956,587	-	-	-	57,503,724	29,064,310
Distribution			397,101,732	-	-	-	-	-
General & Common Plant			89,953,313	21,185,494	26,261,755	13,273,571	2,803,596	1,417,031
Intangible Plant			-	-	-	-	-	-
<b>Total Accumulated Depreciation</b>			\$ 1,752,214,062	\$ 416,210,922	\$ 515,939,306	\$ 260,773,023	\$ 60,307,319	\$ 30,481,341
<b>Net Utility Plant</b>			\$ 2,131,822,336	\$ 501,290,892	\$ 621,405,305	\$ 314,079,074	\$ 70,222,622	\$ 35,492,867
<b>Working Capital</b>								
Cash Working Capital - Operation and Maintenance Expenses			\$ 70,625,892	4,473,345	5,545,204	2,802,732	898,042	453,901
Materials and Supplies			78,422,832	18,476,896	22,904,149	11,576,525	2,440,932	1,233,729
Prepayments			3,236,899	762,633	945,368	477,821	100,749	50,922
Mill Creek Ash Dredging Project			1,028,827	358,958	444,968	224,902	-	-
<b>Total Working Capital</b>			\$ 153,314,450	\$ 24,071,832	\$ 29,839,689	\$ 15,081,979	\$ 3,439,724	\$ 1,738,552
<b>Deferred Debits</b>								
Service Pension Cost			\$ -	-	-	-	-	-
Other Deferred Debits			\$ -	-	-	-	-	-
<b>Total Deferred Debits</b>			\$ 1,848,625	-	-	-	-	-
<b>Less: Customer Advances</b>								
Accumulated Deferred Income Taxes			\$ 338,601,920	79,776,672	98,891,977	49,963,321	10,539,079	5,326,804
FAS 109 Deferred Income Taxes			37,321,392	8,793,147	10,900,075	5,509,263	1,161,639	587,131
Asset Retirement Obligation-Net Assets			3,342,267	787,458	976,142	493,375	104,029	52,580
Asset Retirement Obligation-Regulatory Liabilities			(703,529)	(165,756)	(205,472)	(103,853)	(21,898)	(11,068)
<b>Total Accumulated Deferred Income Tax</b>			\$ 378,562,050	\$ 89,191,522	\$ 110,562,721	\$ 55,882,106	\$ 11,782,849	\$ 5,955,447
<b>Investment Tax Credits</b>								
Total Production Plant			\$ -	-	-	-	-	-
Total Transmission Plant			\$ -	-	-	-	-	-
Total Distribution Plant			\$ -	-	-	-	-	-
Total General Plant			\$ -	-	-	-	-	-
<b>Total Investment Tax Credit</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Rate Base</b>			\$ 1,904,726,111	\$ 436,171,203	\$ 540,682,273	\$ 273,278,948	\$ 61,879,497	\$ 31,275,972

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Rate Base</b>								
<b>Utility Plant</b>								
Plant in Service			\$ 94,320,713	\$ -	\$ 251,398,364	\$ 202,133,286	\$ 39,489,259	\$ 46,452,398
Construction Work in Progress (CWIP)			4,706,623.35	-	12,544,831.05	10,086,493.31	1,971,021.31	2,317,984.39
<b>Total Utility Plant</b>			\$ 99,027,336	\$ -	\$ 263,943,195	\$ 212,219,779	\$ 41,470,280	\$ 48,770,382
<b>Less: Accumulated Provision for Depreciation and RWIP</b>								
Production	ADEPREA	F017	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	41,283,465	-	110,035,169	88,472,216	17,288,528	20,331,865
General & Common Plant	ADEPRD12	PT&D	2,365,154	-	6,303,979	5,068,625	990,470	1,164,924
Intangible Plant	ADEPRGP	PT&D	-	-	-	-	-	-
<b>Total Accumulated Depreciation</b>			\$ 43,648,619	\$ -	\$ 116,339,149	\$ 93,540,841	\$ 18,278,998	\$ 21,496,889
<b>Net Utility Plant</b>			\$ 55,378,717	\$ -	\$ 147,604,046	\$ 118,678,938	\$ 23,191,282	\$ 27,273,693
<b>Working Capital</b>								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	687,976	-	183,750	(56,415)	(56,069)	(69,214)
Materials and Supplies	M&S	TPIS	2,060,680	-	5,492,448	4,416,125	862,964	1,014,873
Prepayments	PREPAY	TPIS	85,054	-	226,701	182,275	35,619	41,889
Mill Creek Ash Dredging Project		F017	-	-	-	-	-	-
Total Working Capital	TWC		\$ 2,833,710	\$ -	\$ 5,902,899	\$ 4,541,986	\$ 842,513	\$ 987,547
<b>Deferred Debits</b>								
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-
<b>Total Deferred Debits</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Customer Advances	CSTDEP	F027	-	-	861,473	692,637	135,345	159,170
Accumulated Deferred Income Taxes	DIT	TPIS	8,897,285	-	23,714,440	19,067,259	3,725,970	4,381,861
Accumulated Deferred Income Taxes	DIT	TPIS	980,677	-	2,613,854	2,101,632	410,684	482,978
FAS 109 Deferred Income Taxes	DIT	TPIS	87,823	-	234,080	188,209	36,778	43,252
Asset Retirement Obligation-Net Assets	DIT	TPIS	(18,486)	-	(49,273)	(39,617)	(7,742)	(9,104)
Asset Retirement Obligation-Regulatory Liabilities			-	-	-	-	-	-
<b>Total Accumulated Deferred Income Tax</b>			\$ 9,947,299	\$ -	\$ 26,513,101	\$ 21,317,482	\$ 4,165,691	\$ 4,898,986
<b>Investment Tax Credits</b>								
Total Production Plant	DIT	F017	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-
<b>Total Investment Tax Credit</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Rate Base</b>	RB		\$ 48,265,129	\$ -	\$ 126,132,371	\$ 101,210,805	\$ 19,732,759	\$ 23,203,084

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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Rate Base</b>										
<b>Utility Plant</b>										
Plant in Service			\$ 73,265,193	\$ 61,586,994	\$ 26,731,118	\$ 38,837,792	\$ 73,036,864	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			3,655,948.50	3,073,203.90	1,333,868.37	1,938,013.95	3,644,554.82	-	-	-
<b>Total Utility Plant</b>			\$ 76,921,142	\$ 64,660,198	\$ 28,065,006	\$ 40,775,806	\$ 76,681,419	\$ -	\$ -	\$ -
<b>Less: Accumulated Provision for Depreciation and RWIP</b>										
Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	32,067,623	26,956,163	11,700,009	16,999,009	31,967,685	-	-	-
General & Common Plant	ADEPRD12	PT&D	1,837,173	1,544,334	670,300	973,863	1,831,447	-	-	-
Intangible Plant	ADEPRGP	PT&D	-	-	-	-	-	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 33,904,796	\$ 28,500,498	\$ 12,370,309	\$ 17,972,892	\$ 33,799,132	\$ -	\$ -	\$ -
<b>Net Utility Plant</b>			\$ 43,016,346	\$ 36,159,700	\$ 15,694,697	\$ 22,802,914	\$ 42,882,286	\$ -	\$ -	\$ -
<b>Working Capital</b>										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	59,479	49,998	31,867	1,492,130	158,750	1,915,203	1,260,946	-
Materials and Supplies	M&S	TPIS	1,600,668	1,345,527	584,010	848,512	1,595,679	-	-	-
Prepayments	PREPAY	TPIS	66,067	55,537	24,105	35,022	65,862	-	-	-
Mill Creek Ash Dredging Project		F017	-	-	-	-	-	-	-	-
Total Working Capital	TWC		\$ 1,726,214	\$ 1,451,062	\$ 639,983	\$ 2,375,664	\$ 1,820,291	\$ 1,915,203	\$ 1,260,946	\$ -
<b>Deferred Debits</b>										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-	-	-
Total Deferred Debits	CSTDEP	F027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Less: Customer Advances</b>										
Accumulated Deferred Income Taxes	DIT	TPIS	6,911,115	5,809,509	2,521,550	3,663,574	6,889,577	-	-	-
FAS 109 Deferred Income Taxes	DIT	TPIS	761,757	640,336	277,930	403,807	759,363	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	68,218	57,344	24,890	36,162	68,006	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	(14,360)	(12,071)	(5,239)	(7,612)	(14,315)	-	-	-
Total Accumulated Deferred Income Tax			\$ 7,726,791	\$ 6,495,119	\$ 2,819,131	\$ 4,085,931	\$ 7,702,651	\$ -	\$ -	\$ -
<b>Investment Tax Credits</b>										
Total Production Plant	DIT	F017	-	-	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-	-	-
Total Investment Tax Credit			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Rate Base</b>			\$ 37,015,830	\$ 31,115,644	\$ 13,515,549	\$ 21,082,647	\$ 36,999,926	\$ 1,915,203	\$ 1,260,946	\$ -



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Description	Name	Functional Vector	Total System	Production Demand		Summer Peak	Production Energy		Transmission Demand	
				Base	Winter Peak		Base	Winter Peak	Base	Winter Peak
<b>Operation and Maintenance Expenses</b>										
<b>Steam Power Generation Operation Expenses</b>										
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	\$ 2,317,003	686,682	851,218	430,234	348,868	-	-	-
501 FUEL	OM501	Energy	\$ 329,490,255	-	-	-	329,490,255	-	-	-
502 STEAM EXPENSES	OM502	PROFIF	\$ 35,809,255	12,493,849	15,487,503	7,827,903	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIF	\$ 741,669	258,768	320,772	162,129	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIF	\$ 19,305,637	6,735,737	8,349,688	4,220,212	-	-	-	-
507 RENTS	OM507	PROFIF	\$ -	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIF	\$ 4,678	1,632	2,023	1,023	-	-	-	-
Total Steam Power Operation Expenses			\$ 387,666,496	\$ 20,176,668	\$ 25,011,204	\$ 12,641,501	\$ 329,839,123	\$ -	\$ -	\$ -
<b>Steam Power Generation Maintenance Expenses</b>										
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	\$ 2,638,047	31,571	39,136	19,781	2,547,559	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIF	\$ 2,262,456	789,371	978,512	494,573	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	\$ 34,630,824	-	-	-	34,630,824	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	\$ 7,280,413	-	-	-	7,280,413	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	\$ 1,572,978	-	-	-	1,572,978	-	-	-
Total Steam Power Generation Maintenance Expense			\$ 48,384,718	\$ 820,942	\$ 1,017,648	\$ 514,354	\$ 46,031,774	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ 436,051,214	\$ 20,997,611	\$ 26,028,852	\$ 13,155,855	\$ 375,870,897	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Operation Expenses</b>										
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	\$ 96,788	33,769	41,861	21,158	-	-	-	-
536 WATER FOR POWER	OM536	PROFIF	\$ 39,044	13,623	16,887	8,535	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIF	\$ -	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIF	\$ 164,110	57,258	70,978	35,874	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIF	\$ 118,533	41,356	51,265	25,911	-	-	-	-
540 RENTS	OM539	PROFIF	\$ 378,801	132,164	163,631	82,806	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ 797,275	\$ 278,169	\$ 344,822	\$ 174,284	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Maintenance Expenses</b>										
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	\$ 101	14	17	9	61	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIF	\$ 203,930	71,151	88,200	44,579	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIF	\$ 86,506	30,182	37,414	18,910	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	\$ 200,808	-	-	-	200,808	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	\$ -	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ 491,345	\$ 101,347	\$ 125,631	\$ 63,498	\$ 200,869	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 1,288,620	\$ 379,516	\$ 470,452	\$ 237,782	\$ 200,869	\$ -	\$ -	\$ -
<b>Other Power Generation Operation Expense</b>										
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	\$ 31,105	10,853	13,453	6,800	-	-	-	-
547 FUEL	OM547	Energy	\$ 11,186,602	44,482	55,140	27,870	11,186,602	-	-	-
548 GENERATION EXPENSE	OM548	PROFIF	\$ 127,492	14,361	17,803	8,998	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIF	\$ 41,162	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIF	\$ -	-	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ 11,386,361	\$ 69,696	\$ 86,396	\$ 43,667	\$ 11,186,602	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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12 Months Ended  
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Description	Name	Functional Vector	Distribution Substation			Distribution Primary Lines			Distribution Sec. Lines		
			General	Specific	Demand	Customer	Demand	Customer	Demand	Customer	
<b>Operation and Maintenance Expenses</b>											
<b>Steam Power Generation Operation Expenses</b>											
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIF	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIF	-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIF	-	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIF	-	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIF	-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Steam Power Generation Maintenance Expenses</b>											
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIF	-	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Operation Expenses</b>											
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIF	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIF	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIF	-	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIF	-	-	-	-	-	-	-	-	-
540 RENTS	OM539	PROFIF	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Maintenance Expenses</b>											
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIF	-	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIF	-	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Generation Operation Expense</b>											
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIF	-	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIF	-	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIF	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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 October 31, 2009

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Operation and Maintenance Expenses</b>										
<b>Steam Power Generation Operation Expenses</b>										
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIF	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIF	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIF	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIF	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIF	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Steam Power Generation Maintenance Expenses</b>										
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIF	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Operation Expenses</b>										
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIF	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIF	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIF	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIF	-	-	-	-	-	-	-	-
540 RENTS			-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Maintenance Expenses</b>										
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIF	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIF	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Generation Operation Expense</b>										
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIF	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIF	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIF	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Functional Vector	Name	Total System			Production Demand			Production Energy	Transmission Demand		
			Base	Winter Peak	Summer Peak	Base	Winter Peak	Summer Peak		Base	Winter Peak	Summer Peak
<b>Operation and Maintenance Expenses (Continued)</b>												
<b>Other Power Generation Maintenance Expense</b>												
551 MAINTENANCE SUPERVISION & ENGINEERING	PROFIX	OM551	\$ 40,120	13,988	8,770	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	PROFIX	OM552	\$ 63,277	22,775	14,270	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROFIX	OM553	\$ 1,480,185	516,437	640,180	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROFIX	OM554	\$ 161,443	56,327	35,291	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ 1,747,025	609,537	381,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 13,133,387	679,233	425,567	\$ 11,186,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ 450,475,221	22,056,360	13,819,204	\$ 387,258,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Supply Expenses</b>												
555 PURCHASED POWER	OMPP	OM555	\$ 77,618,641	3,561,963	2,231,714	67,410,519	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMPP	OM555	\$ -	-	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMPP	OM555	\$ -	-	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMPP	OM555	\$ -	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	PROFIX	OM556	\$ 1,445,355	504,284	315,955	-	-	-	-	-	-	-
557 OTHER EXPENSES	PROFIX	OM557	\$ 2,008,235	700,673	439,000	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	Energy	OM558	\$ (3,972,034)	-	-	(3,972,034)	-	-	-	-	-	-
Total Other Power Supply Expenses		TPP	\$ 77,101,198	4,766,920	2,986,669	\$ 63,438,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ 527,576,419	26,823,280	16,805,873	\$ 450,696,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>												
560 OPERATION SUPERVISION AND ENG	LBTRAN	OM560	\$ 668,364	-	-	-	-	-	-	233,192	289,067	146,104
561 LOAD DISPATCHING	LBTRAN	OM561	\$ 932,847	-	-	-	-	-	-	325,470	403,456	203,920
562 STATION EXPENSES	LBTRAN	OM562	\$ 1,257,574	-	-	-	-	-	-	438,767	543,901	274,906
563 OVERHEAD LINE EXPENSES	LBTRAN	OM563	\$ 135,420	-	-	-	-	-	-	47,248	58,569	29,603
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LBTRAN	OM565	\$ 4,130,106	-	-	-	-	-	-	1,440,994	1,786,271	902,841
566 MISC. TRANSMISSION EXPENSES	PTRAN	OM566	\$ 3,166,816	-	-	-	-	-	-	1,104,902	1,369,648	692,266
567 RENTS	PTRAN	OM567	\$ 22,287	-	-	-	-	-	-	7,776	9,639	4,872
568 MAINTENANCE SUPERVISION AND ENG	LBTRAN	OM568	\$ -	-	-	-	-	-	-	-	-	-
569 STRUCTURES	LBTRAN	OM569	\$ 17,207	-	-	-	-	-	-	6,003	7,442	3,761
570 MAINT OF STATION EQUIPMENT	LBTRAN	OM570	\$ 1,195,086	-	-	-	-	-	-	416,965	516,874	261,246
571 MAINT OF OVERHEAD LINES	LBTRAN	OM571	\$ 513,643	-	-	-	-	-	-	179,210	222,151	112,282
572 UNDERGROUND LINES	LBTRAN	OM572	\$ -	-	-	-	-	-	-	-	-	-
573 MISC PLANT	PTRAN	OM573	\$ 1,388	-	-	-	-	-	-	484	600	303
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	LBTRAN	OM575	\$ 925,090	-	-	-	-	-	-	322,764	400,101	202,225
Total Transmission Expenses			\$ 12,965,828	\$ -	\$ -	\$ 4,523,777	\$ 5,607,720	\$ -	\$ -	\$ 5,607,720	\$ 2,834,330	\$ -

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
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12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Other Power Generation Maintenance Expense</b>								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELECC PLANT	OM553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Supply Expenses</b>								
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OM555	OMPP	-	-	-	-	-	-
555 BROKERAGE FEES	OM555	OMPP	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OM555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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Description	Functional Vector	Name	Distribution Line Trans.							Sales Expense	
			Demand	Customer	Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.		
<b>Operation and Maintenance Expenses (Continued)</b>											
<b>Other Power Generation Maintenance Expense</b>											
551 MAINTENANCE SUPERVISION & ENGINEERING	PROFIX	OM551	-	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	PROFIX	OM552	-	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROFIX	OM553	-	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROFIX	OM554	-	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Supply Expenses</b>											
555 PURCHASED POWER	OMPP	OM555	-	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMPP	OM555	-	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMPP	OM555	-	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMPP	OM555	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	PROFIX	OM556	-	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	PROFIX	OM557	-	-	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	Energy	OM558	-	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses		TPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>											
560 OPERATION SUPERVISION AND ENG	LBTRAN	OM560	-	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LBTRAN	OM561	-	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LBTRAN	OM562	-	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LBTRAN	OM563	-	-	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LBTRAN	OM565	-	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	PTRAN	OM566	-	-	-	-	-	-	-	-	-
567 RENTS	PTRAN	OM567	-	-	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LBTRAN	OM568	-	-	-	-	-	-	-	-	-
569 STRUCTURES	LBTRAN	OM569	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LBTRAN	OM570	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LBTRAN	OM571	-	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LBTRAN	OM572	-	-	-	-	-	-	-	-	-
573 MISC PLANT	PTRAN	OM573	-	-	-	-	-	-	-	-	-
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	LBTRAN	OM575	-	-	-	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Winter Peak		Base	Winter Peak
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Distribution Operation Expense</b>								
580 OPERATION SUPERVISION AND ENGI	OMS80	LBD0	\$ 1,850,124	-	-	-	-	-
581 LOAD DISPATCHING	OMS81	P362	384,127	-	-	-	-	-
582 STATION EXPENSES	OMS82	P362	1,009,374	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OMS83	P365	(2,166,951)	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OMS84	P367	331,165	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OMS85	P373	10,273	-	-	-	-	-
586 METER EXPENSES	OMS86	P370	6,014,922	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OMS86x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OMS87	PDIST	(172,863)	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OMS88	PDIST	2,843,085	-	-	-	-	-
588 MISC DISTR EXP -- MAPPING	OMS88x	PDIST	-	-	-	-	-	-
589 RENTS	OMS89	PDIST	14,163	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 10,117,420	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Maintenance Expense</b>								
590 MAINTENANCE SUPERVISION AND EN	OMS90	LBDM	3,451	-	-	-	-	-
591 STRUCTURES	OMS91	P362	770,034	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OMS92	P362	957,159	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OMS93	P365	(5,345,079)	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OMS94	P367	1,623,097	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OMS95	P368	(487,253)	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OMS96	P373	508,593	-	-	-	-	-
597 MAINTENANCE OF METERS	OMS97	P370	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OMS98	PDIST	280,262	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ (1,679,795)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			8,437,685	-	-	-	-	-
Transmission and Distribution Expenses			21,403,513	-	-	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		\$ 548,979,932	\$ 26,823,280	\$ 33,250,412	\$ 16,805,873	\$ 450,696,853	\$ 4,523,777
							5,607,720	2,834,330
							5,607,720	2,834,330

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Description	Name	Functional Vector	Distribution Substation			Distribution Primary Lines			Distribution Sec. Lines		
			General	Specific	Demand	Demand	Customer	Demand	Customer	Demand	Customer
<b>Operation and Maintenance Expenses (Continued)</b>											
<b>Distribution Operation Expense</b>											
580 OPERATION SUPERVISION AND ENGI	OMS60	LBD0	291,999	-	131,820	87,761	13,128	15,147	-	-	-
581 LOAD DISPATCHING	OMS81	P362	384,127	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OMS82	P362	1,009,374	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OMS83	P365	-	-	(747,815)	(893,867)	(239,231)	(286,037)	-	-	-
584 UNDERGROUND LINE EXPENSES	OMS84	P367	-	-	227,345	101,237	1,768	795	-	-	-
585 STREET LIGHTING EXPENSE	OMS85	P373	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	OMS86	P370	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OMS86X	F012	-	-	(47,900)	(38,513)	(7,526)	(8,851)	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OMS87	PDIST	(17,971)	-	787,807	653,425	123,779	145,568	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OMS88	PDIST	295,573	-	-	-	-	-	-	-	-
588 MISC DISTR EXP -- MAPPING	OMS88X	PDIST	-	-	-	-	-	-	-	-	-
589 RENTS	OMS89	PDIST	1,472	-	3,925	3,156	617	725	-	-	-
Total Distribution Operation Expense	OMDO		\$ 1,964,573	\$ -	\$ 355,181	\$ (106,801)	\$ (107,445)	\$ (132,654)			
<b>Distribution Maintenance Expense</b>											
580 MAINTENANCE SUPERVISION AND EN	OMS90	LBDM	1,030	-	1,072	706	104	119	-	-	-
581 STRUCTURES	OMS91	P362	770,034	-	-	-	-	-	-	-	-
582 MAINTENANCE OF STATION EQUIPME	OMS92	P362	957,159	-	-	-	-	-	-	-	-
583 MAINTENANCE OF OVERHEAD LINES	OMS93	P365	-	-	(1,844,587)	(2,204,845)	(580,097)	(705,550)	-	-	-
584 MAINTENANCE OF UNDERGROUND LIN	OMS94	P367	-	-	1,114,256	496,181	8,765	3,895	-	-	-
585 MAINTENANCE OF LINE TRANSFORME	OMS95	P368	-	-	-	-	-	-	-	-	-
586 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OMS96	P373	-	-	-	-	-	-	-	-	-
587 MAINTENANCE OF METERS	OMS97	P370	-	-	80,430	64,669	12,637	14,862	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXPENSES	OMS98	PDIST	30,176	-	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 1,758,399	\$ -	\$ (648,827)	\$ (1,643,289)	\$ (568,591)	\$ (686,674)			
Total Distribution Operation and Maintenance Expenses			3,722,972	-	(293,646)	(1,750,090)	(676,037)	(819,328)			
Transmission and Distribution Expenses			3,722,972	-	(293,646)	(1,750,090)	(676,037)	(819,328)			
Production, Transmission and Distribution Expenses	OMSUB		\$ 3,722,972	\$ -	\$ (293,646)	\$ (1,750,090)	\$ (676,037)	\$ (819,328)			



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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						

Operation and Maintenance Expenses (Continued)

<b>Distribution Operation Expense</b>										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	39,062	32,853	14,259	1,182,889	41,186	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	10,273	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	6,014,922	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586X	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(13,959)	(11,734)	(5,093)	(7,400)	(13,916)	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	229,591	192,995	83,767	121,706	228,875	-	-	-
588 MISC DISTR EXP - MAPPIN	OM588X	PDIST	-	-	-	-	-	-	-	-
588 RENTS	OM589	PDIST	1,144	961	417	606	1,140	-	-	-
Total Distribution Operation Expense	OMDO		\$ 255,858	\$ 215,075	\$ 93,351	\$ 7,312,723	\$ 267,559	\$ -	\$ -	\$ -

<b>Distribution Maintenance Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	141	119	5	7	148	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	(264,724)	(222,528)	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	508,593	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	23,440	19,704	8,552	12,425	23,367	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ (241,143)	\$ (202,706)	\$ 8,557	\$ 12,432	\$ 532,108	\$ -	\$ -	\$ -

<b>Total Distribution Operation and Maintenance Expenses</b>										
Total Distribution Operation and Maintenance Expenses			14,715	12,369	101,907	7,325,155	799,667	-	-	-
Transmission and Distribution Expenses			14,715	12,369	101,907	7,325,155	799,667	-	-	-
Production, Transmission and Distribution Expenses			\$ 14,715	\$ 12,369	\$ 101,907	\$ 7,325,155	\$ 799,667	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Winter Peak		Base	Summer Peak
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Customer Accounts Expense</b>								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	\$ 800,912	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	2,113,947	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	5,314,316	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	2,405,783	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	379,346	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 11,014,304	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>								
907 SUPERVISION	OM907	F026	119,732	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	6,415,901	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONAL	OM909	F026	158,029	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	2,330,329	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	7,960	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	42,906	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 9,074,857	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		569,069,092	26,823,280	33,250,412	16,805,873	4,523,777	5,607,720
						450,696,853		2,834,330

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Customer Accounts Expense</b>								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>								
907 SUPERVISION	OM907	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-
909 INFORM AND INSTRUC-LOAD MGMT	OM909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	OM915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		3,722,972	-	(293,646)	(1,750,090)	(676,037)	(819,328)

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Description	Name	Functional Vector	Customer						Sales Expense
			Distribution Line Trans. Demand	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	
<b>Operation and Maintenance Expenses (Continued)</b>									
<b>Customer Accounts Expense</b>									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	800,912	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	2,113,947	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	5,314,316	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	2,405,783	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	379,346	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ 11,014,304	\$ -	\$ -
<b>Customer Service Expense</b>									
907 SUPERVISION	OM907	F026	-	-	-	-	-	119,732	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	6,415,901	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTION	OM909	F026	-	-	-	-	-	158,029	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	2,330,329	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	7,960	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	42,906	-
915 MDSE-JOBGING-CONTRACT	OM915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,074,857	\$ -
Sub-Total Prod. Trans. Dist. Cust Acct and Cust Service	OMSUB2		14,715	12,369	101,907	7,325,155	799,667	11,014,304	9,074,857

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Summer Peak	Winter Peak	Summer Peak
				Base	Winter Peak		Base	Winter Peak			
<b>Operation and Maintenance Expenses (Continued)</b>											
<b>Administrative and General Expense</b>											
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	\$ 14,155,874	2,206,933	2,735,737	4,053,889	216,285	270,588	136,764		
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	4,344,577	677,329	839,624	1,244,178	66,994	83,046	41,974		
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(2,256,053)	(351,724)	(436,000)	(646,077)	(34,789)	(43,124)	(21,796)		
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	5,390,944	840,460	1,041,843	1,543,852	83,129	103,047	52,084		
924 PROPERTY INSURANCE	OM924	TUP	3,341,145	789,258	978,372	-	90,581	112,285	56,753		
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	1,718,338	267,893	332,083	492,089	26,497	32,846	16,601		
926 EMPLOYEE BENEFITS	OM926	LBSUB7	35,363,605	5,513,266	6,894,301	10,127,253	545,310	675,972	341,659		
927 FRANCHISE REQUIREMENTS	OM927	TUP	25,547	6,035	7,481	-	693	859	434		
928 REGULATORY COMMISSION FEES	OM928	TUP	1,119,103	264,359	327,702	-	30,340	37,609	19,009		
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(27,402)	(4,272)	(5,296)	(7,847)	(423)	(524)	(265)		
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	1,623,174	253,057	313,692	464,837	25,029	31,027	15,682		
931 RENTS AND LEASES	OM931	PGP	1,387,133	326,693	404,972	-	34,876	43,233	21,851		
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	7,371,700	1,736,157	2,152,158	-	185,345	229,755	116,126		
Total Administrative and General Expense	OMAG		\$ 73,557,685	\$ 12,525,444	\$ 15,526,688	\$ 17,272,153	\$ 1,271,867	\$ 1,576,619	\$ 796,876		
Total Operation and Maintenance Expenses	TOM		\$ 642,626,778	\$ 39,348,724	\$ 48,777,080	\$ 467,969,007	\$ 5,795,644	\$ 7,184,340	\$ 3,631,206		
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 565,007,137	\$ 35,786,761	\$ 44,361,635	\$ 400,558,487	\$ 5,795,644	\$ 7,184,340	\$ 3,631,206		

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer	
<b>Operation and Maintenance Expenses (Continued)</b>									
<b>Administrative and General Expense</b>									
920 ADMIN. & GEN. SALARIES	OM920	LBSUB7	337,078	-	198,324	131,468	19,514	22,500	
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	103,453	-	60,868	40,349	5,989	6,906	
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(53,721)	-	(31,607)	(20,952)	(3,110)	(3,586)	
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	128,368	-	75,527	50,066	7,432	8,569	
924 PROPERTY INSURANCE	OM924	TUP	85,186	-	227,050	182,557	35,674	41,953	
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	40,917	-	24,074	15,958	2,369	2,731	
926 EMPLOYEE BENEFITS	OM926	LBSUB7	842,074	-	495,445	328,427	48,749	56,209	
927 FRANCHISE REQUIREMENTS	OM927	TUP	651	-	1,736	1,396	273	321	
928 REGULATORY COMMISSION FEES	OM928	TUP	28,533	-	76,050	61,147	11,949	14,052	
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(652)	-	(384)	(254)	(38)	(44)	
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	38,651	-	22,741	15,075	2,238	2,580	
931 RENTS AND LEASES	OM931	PGP	36,472	-	97,211	78,161	15,274	17,962	
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	193,825	-	516,613	415,375	81,169	95,458	
Total Administrative and General Expense	OMAG		\$ 1,780,834	\$ -	\$ 1,763,648	\$ 1,296,772	\$ 227,481	\$ 265,612	
Total Operation and Maintenance Expenses	TOM		\$ 5,503,806	\$ -	\$ 1,470,002	\$ (451,318)	\$ (448,556)	\$ (553,716)	
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 5,503,806	\$ -	\$ 1,470,002	\$ (451,318)	\$ (448,556)	\$ (553,716)	

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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	45,390	38,155	12,991	1,049,130	47,748	1,010,957	237,690	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	13,931	11,710	3,987	321,988	14,654	310,273	72,949	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(7,234)	(6,081)	(2,070)	(167,202)	(7,610)	(161,118)	(37,881)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	17,286	14,531	4,947	399,537	18,184	385,000	90,519	-
924 PROPERTY INSURANCE	OM924	TUP	66,169	55,622	24,142	35,076	65,963	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	5,510	4,632	1,577	127,351	5,796	122,717	28,852	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	113,393	95,318	32,453	2,620,891	119,283	2,525,530	593,787	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	506	425	185	268	504	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	22,163	18,630	8,086	11,749	22,094	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(88)	(74)	(25)	(2,031)	(92)	(1,957)	(460)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	5,205	4,375	1,490	120,298	5,475	115,921	27,255	-
931 RENTS AND LEASES	OM931	PGP	28,330	23,815	10,336	15,018	28,242	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	150,557	126,559	54,931	79,810	150,088	-	-	-
Total Administrative and General Expense	OMAG		\$ 461,118	\$ 387,618	\$ 153,030	\$ 4,611,863	\$ 470,330	\$ 4,307,323	\$ 1,012,711	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 475,833	\$ 399,987	\$ 254,937	\$ 11,937,039	\$ 1,269,997	\$ 15,321,627	\$ 10,087,568	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 475,833	\$ 399,987	\$ 254,937	\$ 11,937,039	\$ 1,269,997	\$ 15,321,627	\$ 10,087,568	\$ -
						\$ 18,588,013				

LOUISVILLE GAS AND ELECTRIC COMPANY  
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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Winter Peak		Base	Summer Peak
<b>Labor Expenses</b>								
<b>Steam Power Generation Operation Expenses</b>								
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	\$ 1,490,340	441,687	547,520	276,735	-	-
501 FUEL	LB501	Energy	\$ 2,869,025	-	-	224,399	-	-
502 STEAM EXPENSES	LB502	PROFIX	\$ 11,242,697	3,922,577	4,862,466	2,457,653	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	\$ 563,732	196,686	243,814	123,232	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	\$ 4,379,139	1,527,882	1,893,978	957,280	-	-
507 RENTS	LB507	PROFIX	\$ -	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		\$ 20,544,933	6,088,832	7,547,778	3,814,900	\$ -	\$ -
<b>Steam Power Generation Maintenance Expenses</b>								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	\$ 1,419,243	16,985	21,055	10,642	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	\$ 282,445	96,545	122,158	61,743	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	\$ 6,424,675	-	-	6,424,675	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	\$ 1,483,608	-	-	1,483,608	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	\$ 43,556	-	-	43,556	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ 9,653,528	115,530	143,212	72,384	\$ -	\$ -
Total Steam Power Generation Expense			\$ 30,198,460	6,204,362	7,690,990	3,887,284	\$ -	\$ -
<b>Hydraulic Power Generation Operation Expenses</b>								
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	\$ 76,594	26,724	33,127	16,744	-	-
536 WATER FOR POWER	LB536	PROFIX	\$ -	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	\$ -	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	\$ 135,663	47,333	58,674	29,656	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	\$ 9,267	3,233	4,008	2,026	-	-
540 RENTS	LB539	PROFIX	\$ -	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		\$ 221,524	77,290	95,809	48,425	\$ -	\$ -
<b>Hydraulic Power Generation Maintenance Expenses</b>								
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	\$ 76	10	13	7	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	\$ 22,785	7,950	9,855	4,981	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	\$ 49,157	17,151	21,260	10,746	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	\$ 110,859	-	-	110,859	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	\$ -	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$ 182,877	25,111	31,128	15,733	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ 404,401	102,401	126,937	64,158	\$ -	\$ -



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Description	Name	Functional Vector	Distribution Substation			Distribution Primary Lines			Distribution Sec. Lines		
			General	Specific	Demand	Demand	Demand	Demand	Customer	Customer	Customer
<b>Labor Expenses</b>											
<b>Steam Power Generation Operation Expenses</b>											
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIF	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIF	-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIF	-	-	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIF	-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		\$	-	\$	-	\$	-	\$	-	\$
<b>Steam Power Generation Maintenance Expenses</b>											
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIF	-	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		\$	-	\$	-	\$	-	\$	-	\$
Total Steam Power Generation Expense			\$	-	\$	-	\$	-	\$	-	\$
<b>Hydraulic Power Generation Operation Expenses</b>											
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIF	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIF	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIF	-	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIF	-	-	-	-	-	-	-	-	-
540 RENTS			-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		\$	-	\$	-	\$	-	\$	-	\$
<b>Hydraulic Power Generation Maintenance Expenses</b>											
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIF	-	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIF	-	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$	-	\$	-	\$	-	\$	-	\$
Total Hydraulic Power Generation Expense			\$	-	\$	-	\$	-	\$	-	\$

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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Labor Expenses</b>										
<b>Steam Power Generation Operation Expenses</b>										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Steam Power Generation Maintenance Expenses</b>										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Operation Expenses</b>										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS			-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hydraulic Power Generation Maintenance Expenses</b>										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Hydraulic Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Winter Peak		Base	Summer Peak
<b>Labor Expenses (Continued)</b>								
<b>Other Power Generation Operation Expense</b>								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	\$ 22,889	7,990	9,904	5,006	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	\$ 77,953	27,198	33,715	17,041	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		\$ 100,853	\$ 35,188	\$ 43,619	\$ 22,046	\$ -	\$ -
<b>Other Power Generation Maintenance Expense</b>								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	\$ 38,860	13,558	16,807	8,495	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	\$ 48,205	16,819	20,849	10,538	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	\$ 215,080	75,041	93,022	47,016	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	\$ 33,614	11,728	14,538	7,348	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ 335,759	\$ 117,146	\$ 145,216	\$ 73,397	\$ -	\$ -
Total Other Power Generation Expense			\$ 436,612	\$ 152,334	\$ 188,835	\$ 95,443	\$ -	\$ -
Total Production Expense	LPREX		\$ 31,039,473	\$ 6,459,096	\$ 8,006,762	\$ 4,046,866	\$ 12,526,729	\$ -
<b>Purchased Power</b>								
555 PURCHASED POWER	LB555	OMPP	\$ -	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	\$ 1,033,082	360,442	446,808	225,832	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ 1,033,082	\$ 360,442	\$ 446,808	\$ 225,832	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Substation			Distribution Primary Lines			Distribution Sec. Lines		
			General	Specific	Demand	Demand	Customer	Demand	Customer		
<b>Labor Expenses (Continued)</b>											
<b>Other Power Generation Operation Expense</b>											
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Generation Maintenance Expense</b>											
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELECC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Purchased Power</b>											
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Labor Expenses (Continued)</b>										
<b>Other Power Generation Operation Expense</b>										
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Power Generation Maintenance Expense</b>										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Production Expense	LPREX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Purchased Power</b>										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand			
				Winter Peak		Summer Peak		Base		Winter Peak	Summer Peak
<b>Labor Expenses (Continued)</b>											
<b>Transmission Labor Expenses</b>											
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 447,371	-	-	-	-	156,088	193,488	97,795	
561 LOAD DISPATCHING	LB561	PTRAN	716,320	-	-	-	249,924	309,808	156,588		
562 STATION EXPENSES	LB562	PTRAN	514,340	-	-	-	179,453	222,452	112,435		
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	8,700	-	-	-	3,035	3,763	1,902		
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	141,829	-	-	-	49,484	61,341	31,004		
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-		
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	233,328	-	-	-	81,408	100,914	51,005		
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	(130,389)	-	-	-	(45,493)	(56,393)	(28,503)		
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	1,753	-	-	-	612	758	383		
Total Transmission Labor Expenses	LBTRAN		\$ 1,933,252	\$ -	\$ -	\$ -	\$ 674,511	\$ 836,131	\$ 422,609		
<b>Distribution Operation Labor Expense</b>											
580 OPERATION SUPERVISION AND ENG	LB580	F023	\$ 1,053,694	-	-	-	-	-	-	-	
581 LOAD DISPATCHING	LB581	P362	293,653	-	-	-	-	-	-	-	
582 STATION EXPENSES	LB582	P362	230,749	-	-	-	-	-	-	-	
583 OVERHEAD LINE EXPENSES	LB583	P365	(159,667)	-	-	-	-	-	-	-	
584 UNDERGROUND LINE EXPENSES	LB584	P367	73,041	-	-	-	-	-	-	-	
585 STREET LIGHTING EXPENSE	LB585	P373	4,830	-	-	-	-	-	-	-	
586 METER EXPENSES	LB586	P370	2,521,656	-	-	-	-	-	-	-	
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-	
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-	
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	1,050,099	-	-	-	-	-	-	-	
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	
Total Distribution Operation Labor Expense	LBDO		\$ 5,068,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Labor Expenses (Continued)</b>								
<b>Transmission Labor Expenses</b>								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Labor Expense</b>								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	166,301	-	75,075	49,982	-	8,626
581 LOAD DISPATCHING	LB581	P362	283,653	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	230,749	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	(55,101)	(65,863)	(17,627)	(21,076)
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	50,143	22,329	394	175
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	109,170	-	290,978	233,957	45,718	53,766
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 799,873	\$ -	\$ 361,094	\$ 240,405	\$ 35,962	\$ 41,491

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	12 Months Ended							Sales Expense
			Distribution Line Trans. Demand	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.		
<b>Labor Expenses (Continued)</b>										
<b>Transmission Labor Expenses</b>										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Labor Expense</b>										
560 OPERATION SUPERVISION AND ENG	LB580	F023	22,258	18,710	8,121	673,686	23,457	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P370	-	-	-	-	4,830	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	2,521,656	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDI1T	84,800	71,283	30,940	44,952	84,536	-	-	-
589 RENTS	LB589	PDI1T	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 107,058	\$ 89,994	\$ 39,061	\$ 3,240,295	\$ 112,822	\$ -	\$ -	\$ -



LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand		Summer Peak	Production Energy	Transmission Demand	
				Base	Winter Peak			Base	Winter Peak
<b>Labor Expenses (Continued)</b>									
<b>Distribution Maintenance Labor Expense</b>									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	\$ (165)	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	8,520	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	229,427	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	193,562	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	254,651	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	55,665	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	31,774	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC-DISTR PLANT	LB598	PDIST	36,714	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 810,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Distribution Operation and Maintenance Labor Expenses</b>									
		PDIST	5,878,204	-	-	-	-	-	-
			7,811,455	-	-	-	-	836,131	422,609
<b>Transmission and Distribution Labor Expenses</b>									
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 39,884,010	\$ 6,819,539	\$ 8,453,570	\$ 4,272,717	\$ 12,526,729	\$ 836,131	\$ 422,609
<b>Customer Accounts Expense</b>									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	\$ 576,055	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	217,089	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	2,175,355	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB905	F025	155,402	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 3,123,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>									
907 SUPERVISION	LB907	F026	\$ 75,060	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	354,392	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	2,004	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	303,019	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 734,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		43,742,395	6,819,539	8,453,570	4,272,717	12,526,729	836,131	422,609

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Labor Expenses (Continued)</b>								
<b>Distribution Maintenance Labor Expense</b>								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	(49)	-	(51)	(34)	(5)	(6)
591 MAINTENANCE OF STRUCTURES	LB591	P362	8,520	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	229,427	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	66,798	79,845	21,369	25,550	611
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	174,818	77,847	1,375	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	3,817	-	10,173	8,180	1,598	1,880
Total Distribution Maintenance Labor Expense	LBDM		\$ 241,715	\$ -	\$ 251,738	\$ 165,837	\$ 24,338	\$ 28,035
Total Distribution Operation and Maintenance Labor Expenses		PDIST	1,041,589	-	612,832	406,242	60,300	69,527
<b>Transmission and Distribution Labor Expenses</b>								
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 1,041,589	\$ -	\$ 612,832	\$ 406,242	\$ 60,300	\$ 69,527
<b>Customer Accounts Expense</b>								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB905	F025	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>								
907 SUPERVISION	LB907	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		1,041,589	-	612,832	406,242	60,300	69,527

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Labor Expenses (Continued)</b>										
<b>Distribution Maintenance Labor Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	(7)	(6)	(0)	(0)	(7)	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	30,243	25,422	-	-	31,774	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	2,956	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	2,965	2,492	1,082	1,572	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 33,201	\$ 27,909	\$ 1,081	\$ 1,571	\$ 34,723	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	140,259	117,902	40,142	3,241,866	147,545	-	-	-
Transmission and Distribution Labor Expenses			140,259	117,902	40,142	3,241,866	147,545	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 140,259	\$ 117,902	\$ 40,142	\$ 3,241,866	\$ 147,545	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	576,055	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	217,099	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	2,175,355	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	155,402	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,123,911	\$ -	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	75,060	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	354,392	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	2,004	-
909 INFORM AND INSTRUC-LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	303,019	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 734,475	\$ -
Sub-Total Labor Exp	LBSUB7		140,259	117,902	40,142	3,241,866	147,545	3,123,911	734,475	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand		Summer Peak	Production Energy	Transmission Demand		Summer Peak
				Base	Winter Peak			Base	Winter Peak	
<b>Labor Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	\$ 10,964,829	1,709,442	2,119,041	1,071,035	3,140,053	169,079	209,592	105,935
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	\$ -	-	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(1,341,699)	(209,174)	(259,294)	(131,056)	(384,229)	(20,669)	(25,646)	(12,963)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	42,291	6,593	8,173	4,131	12,111	652	808	409
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	2,758,776	649,737	805,421	407,087	-	69,363	85,983	49,459
Total Administrative and General Expense	LBAG		\$ 12,424,197	\$ 2,156,598	\$ 2,673,341	\$ 1,351,196	\$ 2,767,935	\$ 218,405	\$ 270,737	\$ 136,840
Total Operation and Maintenance Expenses	TLB		\$ 56,166,593	\$ 8,976,137	\$ 11,126,911	\$ 5,623,914	\$ 15,294,665	\$ 892,916	\$ 1,106,868	\$ 559,448
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 56,166,593	\$ 8,976,137	\$ 11,126,911	\$ 5,623,914	\$ 15,294,665	\$ 892,916	\$ 1,106,868	\$ 559,448

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Substation			Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer	
<b>Labor Expenses (Continued)</b>									
<b>Administrative and General Expense</b>									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	261,093	-	153,618	101,832	15,115	17,428	
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	-	-	-	-	-	-	
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(31,948)	-	(18,797)	(12,461)	(1,850)	(2,133)	
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	1,007	-	593	393	58	67	
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-	
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	72,537	-	193,337	155,450	30,377	35,724	
Total Administrative and General Expense	LBAG		\$ 302,689	\$ -	\$ 328,749	\$ 245,214	\$ 43,701	\$ 51,087	
Total Operation and Maintenance Expenses	TLB		\$ 1,344,277	\$ -	\$ 941,582	\$ 651,456	\$ 104,000	\$ 120,614	
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 1,344,277	\$ -	\$ 941,582	\$ 651,456	\$ 104,000	\$ 120,614	

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
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12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Labor Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	35,158	29,554	10,062	812,633	36,985	783,065	184,109	-
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	-	-	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(4,302)	(3,616)	(1,231)	(99,437)	(4,526)	(95,819)	(22,528)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	136	114	39	3,134	143	3,020	710	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	56,344	47,363	20,557	29,868	56,169	-	-	-
Total Administrative and General Expense	LBAG		\$ 87,336	\$ 73,415	\$ 29,427	\$ 746,198	\$ 88,770	\$ 690,267	\$ 162,291	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 227,595	\$ 191,317	\$ 69,569	\$ 3,988,064	\$ 236,315	\$ 3,814,177	\$ 896,766	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 227,595	\$ 191,317	\$ 69,569	\$ 3,988,064	\$ 236,315	\$ 3,814,177	\$ 896,766	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Functional Assignment and Classification

12 Months Ended  
 October 31, 2009

Description	Name	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand	
				Base	Winter Peak		Base	Winter Peak
<b>Other Expenses</b>								
<b>Depreciation Expenses</b>								
Steam Production	DEPRTP	PPRTL	\$ 63,914,070	22,299,619	27,642,835	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	628,648	219,335	271,890	13,971,616	-	-
Other Production	DEPRDP2	PPRTL	8,147,104	2,842,525	3,523,622	137,422	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	4,973,210	-	-	1,780,957	1,735,153	2,150,913
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	1,087,144
Distribution	DEPRDP5	PDIST	21,828,520	-	-	-	-	-
General & Common Plant	DEPRDP6	PGP	9,666,581	2,276,635	2,822,140	1,426,404	243,044	301,280
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	152,277
Total Depreciation Expense	TDEPR		\$ 109,158,114	27,638,114	34,260,488	17,316,399	1,978,197	2,452,193
<b>Regulatory Credits</b>								
Production	RCTNP	F017	\$ (1,705,393)	(595,012)	(737,582)	(372,799)	-	-
Transmission	RCTNT	PTRAN	\$ (1,467)	-	-	-	(512)	(635)
Distribution	RCTND	PDIST	\$ (16,231)	-	-	-	-	-
Common	RCTNC	PGP	\$ (1,189)	(280)	(347)	(176)	(30)	(37)
Total Regulatory Credits	TRCTN		\$ (1,724,281)	\$ (595,292)	\$ (737,930)	\$ (372,974)	\$ (542)	\$ (672)
<b>Accretion Expense</b>								
Production	ACRTNP	F017	\$ 1,483,472	517,583	641,602	324,287	-	-
Transmission	ACRTNT	PTRAN	\$ 1,395	-	-	-	487	603
Distribution	ACRTND	PDIST	\$ 15,865	-	-	-	-	-
Common	ACRTNC	PGP	\$ 1,163	274	340	172	29	36
Total Accretion Expense	TACRTN		\$ 1,501,895	\$ 517,857	\$ 641,941	\$ 324,459	\$ 516	\$ 639
Property Taxes & Other	PTAX	TUP	\$ 18,568,593	4,386,343	5,437,356	2,748,222	503,409	624,031
Amortization of Investment Tax Credit	OTAX	TUP	\$ 1,861,232	439,667	545,016	275,469	50,459	62,550
Gain on Disposition of Allowances	OT	TUP	\$ (66,274)	(15,656)	(19,407)	(9,809)	(1,797)	(2,227)
Interest	INTLTD	TUP	\$ 48,502,810	11,457,518	14,202,856	7,178,600	1,314,948	1,630,023
Other Deductions	DEDUCT	TUP	\$ -	-	-	-	-	-
Total Other Expenses	TOE		\$ 177,802,089	\$ 43,628,553	\$ 54,330,321	\$ 27,460,366	\$ 3,845,191	\$ 4,766,538
Total Cost of Service (O&M + Other Expenses)			\$ 820,428,867	\$ 83,177,277	\$ 103,107,401	\$ 52,113,937	\$ 9,640,835	\$ 11,950,877
								\$ 6,040,374

LOUISVILLE GAS AND ELECTRIC COMPANY  
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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Other Expenses</b>								
<b>Depreciation Expenses</b>								
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	2,289,335	6,048,588	4,863,282	850,343	1,117,634	
General & Common Plant	DEPRDP6	PGP	254,164	677,438	544,685	106,438	125,174	
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		2,523,499	6,726,026	5,407,966	1,056,781	1,242,809	
<b>Regulatory Credits</b>								
Production	RCTNP	F017	-	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-
Distribution	RDIND	PDIST	(1,687)	(4,498)	(3,616)	(707)	(831)	
Common	RCTNC	PGP	(31)	(83)	(67)	(13)	(15)	
Total Regulatory Credits	TRCTN		\$ (1,719)	\$ (4,581)	\$ (3,683)	\$ (720)	\$ (846)	
<b>Accretion Expense</b>								
Production	ACRTNP	F017	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-
Distribution	ACRTND	PDIST	1,649	4,396	3,535	691	812	
Common	ACRTNC	PGP	31	82	66	13	15	
Total Accretion Expense	TACRTN		\$ 1,680	\$ 4,478	\$ 3,600	\$ 704	\$ 827	
<b>Property Taxes &amp; Other</b>								
Amortization of Investment Tax Credit	PTAX	TUP	473,425	1,261,845	1,014,569	198,259	233,159	
Gain on Disposition of Allowances	OTAX	TUP	47,454	125,482	101,696	19,873	23,371	
Interest	OT	TUP	(1,690)	(4,504)	(3,621)	(708)	(832)	
Other Deductions	INTLTD	TUP	1,236,627	3,295,052	2,650,144	517,870	609,032	
Total Other Expenses	DEDUCT	TUP	-	-	-	-	-	-
Total Cost of Service (O&M + Other Expenses)	TOE		\$ 4,279,276	\$ 11,405,799	\$ 9,170,671	\$ 1,792,059	\$ 2,107,519	
			\$ 9,783,082	\$ 12,875,601	\$ 8,719,352	\$ 1,343,503	\$ 1,553,803	



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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
<b>Other Expenses</b>										
<b>Depreciation Expenses</b>										
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	1,762,744	1,481,769	643,145	934,429	1,757,251	-	-	-
General & Common Plant	DEPRDP6	PGP	197,426	165,957	72,032	104,655	196,811	-	-	-
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		1,960,170	1,647,727	715,177	1,039,084	1,954,062	-	-	-
<b>Regulatory Credits</b>										
Production	RCTNP	F017	-	-	-	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-	-	-
Distribution	RTND	PDIST	(1,311)	(1,102)	(478)	(695)	(1,307)	-	-	-
Common	RCTNC	PGP	(24)	(20)	(9)	(13)	(24)	-	-	-
Total Regulatory Credits	TRCTN		\$ (1,335)	\$ (1,122)	\$ (487)	\$ (708)	\$ (1,331)	\$ -	\$ -	\$ -
<b>Accretion Expense</b>										
Production	ACRTNP	F017	-	-	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-	-	-
Distribution	ACRTND	PDIST	1,281	1,077	467	679	1,277	-	-	-
Common	ACRTNC	PGP	24	20	9	13	24	-	-	-
Total Accretion Expense	TACRTN		\$ 1,305	\$ 1,097	\$ 476	\$ 682	\$ 1,301	\$ -	\$ -	\$ -
Property Taxes & Other	PTAX	TUP	367,740	309,124	134,172	194,939	366,594	-	-	-
Amortization of Investment Tax Credit	OTAX	TUP	36,861	30,985	13,449	19,540	36,746	-	-	-
Gain on Disposition of Allowances	OT	TUP	(1,313)	(1,103)	(479)	(696)	(1,308)	-	-	-
Interest	INTLTD	TUP	960,571	807,459	350,468	509,197	957,577	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 3,324,000	\$ 2,794,166	\$ 1,212,775	\$ 1,762,048	\$ 3,313,640	\$ -	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 3,799,832	\$ 3,194,153	\$ 1,467,713	\$ 13,699,087	\$ 4,583,637	\$ 15,321,627	\$ 10,087,568	\$ -

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Description	Functional Vector	Total System	Production Demand		Production Energy	Transmission Demand		Summer Peak	Winter Peak	Summer Peak
			Base	Winter Peak		Base	Winter Peak			
<b>Functional Vectors</b>										
Station Equipment		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar		1.000000	0.348900	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor		1.000000	5.647,144.56	7,000,258.02	3,538,165.09	2,869,025.10	0.000000	0.000000	0.000000	0.000000
PROFIX		1.000000	0.348900	0.432500	0.218600	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor		8,234,284.27	98,545.21	122,157.65	61,742.57	7,951,838.83	-	-	-	-
F020		144,929.38	50,565.86	62,681.96	31,681.56	-	-	-	-	-
F021		182,801.27	25,100.55	31,114.89	15,726.51	110,859.32	-	-	-	-
F022		4,014,360.63	-	-	-	-	-	-	-	-
F023		810,314.01	-	-	-	-	-	-	-	-
F024		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F025		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F026		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F027		504,833.022	-	-	-	-	-	-	-	-
Purchase Power Demand		10,996,878	3,836,811	4,756,150	2,403,918	-	-	-	-	-
Purchase Power Energy		72,612,048	-	-	-	72,612,048	-	-	-	-
Purchased Power Expenses		\$ 83,608,926	3,836,811	4,756,150	2,403,918	72,612,048	-	-	-	-
Installations on Customer Premises - Plant in Service		1.000000	-	-	-	-	-	-	-	-
F013		1.000000	-	-	-	-	-	-	-	-
F014		1.000000	-	-	-	-	-	-	-	-
F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F016		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
<b>Internally Generated Functional Vectors</b>										
Total Prod, Trans, and Dist Plant		1.000000	0.235517	0.291949	0.147561	-	0.031167	0.025143	0.015753	0.000000
Total Distribution Plant		1.000000	-	-	-	-	-	-	-	-
PDIST		1.000000	-	-	-	-	-	-	-	-
PTRAN		1.000000	-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		1.000000	0.063339	0.078515	0.039684	0.708944	0.432500	0.348900	0.012715	0.006427
Total Plant in Service		1.000000	0.235606	0.292060	0.147617	-	0.031125	0.025109	0.015732	0.000000
TLB		1.000000	0.159813	0.198106	0.100129	0.272309	0.015898	0.015898	0.019707	0.009961
Total Operation and Maintenance Expenses (Labor)		1.000000	0.047135	0.058429	0.029532	0.791990	0.007949	0.007949	0.009854	0.004981
Sub-Total Prod, Trans, Dist, Cust Act and Cust Service		1.000000	0.296367	0.367379	0.185666	0.150569	-	-	-	-
Total Steam Power Operation Expenses (Labor)		1.000000	0.011968	0.014835	0.007498	0.965699	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		1.000000	0.348900	0.432500	0.218600	0.606447	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		1.000000	0.137311	0.170212	0.086031	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		1.000000	0.348900	0.432500	0.218600	-	-	0.348900	0.432500	0.218600
Total Transmission Labor Expenses		1.000000	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense		1.000000	-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense		1.000000	0.155902	0.193258	0.097579	0.286375	0.015420	0.015420	0.019115	0.009661
Sub-Total Labor Exp		1.000000	0.235517	0.291949	0.147561	-	0.031167	0.025143	0.015753	0.000000
Total General Plant		1.000000	0.348900	0.432500	0.218600	-	-	-	-	-
Total Production Plant		1.000000	0.348900	0.432500	0.218600	-	-	-	-	-
Total Intangible Plant		1.000000	0.235517	0.291949	0.147561	-	0.031167	0.025143	0.015753	0.000000

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Description	Name	Functional Vector	Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
<b>Functional Vectors</b>								
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.345100	0.412500	0.110400	0.132000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.345100	0.412500	0.110400	0.132000
Underground Conductors and Devices	F004		0.000000	0.000000	0.686500	0.305700	0.005400	0.002400
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-
Distribution Operation Labor	F023		633,572.42	-	286,019.28	190,422.48	28,485.07	32,864.96
Distribution Maintenance Labor	F024		241,764.46	-	251,789.52	165,870.93	24,342.80	28,041.16
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		0.000000	0.000000	235,255.941	189,149.113	36,960.874	43,467.094
Purchase Power Demand	F017		-	-	-	-	-	-
Purchase Power Energy	F018		-	-	-	-	-	-
<b>Purchased Power Expenses</b>								
Installations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-
Installations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Internally Generated Functional Vectors</b>								
Total Prod, Trans, and Dist Plant	PT&D		0.026293	-	0.070081	0.056347	0.011011	0.012949
Total Distribution Plant	PDIST		0.103962	-	0.277096	0.222795	0.043537	0.051201
Total Transmission Plant	PTRAN		-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		0.009741	-	0.002802	(0.000799)	(0.000794)	(0.000880)
Total Plant in Service	TPIS		0.026277	-	0.070036	0.056312	0.011004	0.012941
Total Operation and Maintenance Expenses (Labor)	TLB		0.023934	-	0.016764	0.011599	0.001852	0.002147
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		0.006542	-	(0.000516)	(0.003075)	(0.001188)	(0.001440)
Total Steam Power Operation Expenses (Labor)	LBSUB1		-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4		-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5		-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBD0		0.157826	-	0.071249	0.047435	0.007096	0.008187
Total Distribution Maintenance Labor Expense	LBDM		0.298359	-	0.310731	0.204700	0.030041	0.034605
Sub-Total Labor Exp	LBSUB7		0.023812	-	0.014010	0.009287	0.001379	0.001589
Total General Plant	PGP		0.026293	-	0.070081	0.056347	0.011011	0.012949
Total Production Plant	PPRTL		-	-	-	-	-	-
Total Intangible Plant	PINT		0.026293	-	0.070081	0.056347	0.011011	0.012949

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Description	Functional Vector	Customer							Sales Expense	
		Distribution Line Trans.	Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.			
<b>Functional Vectors</b>										
Station Equipment		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers		0.543300	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters		0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Provar		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor		-	-	-	-	-	-	-	-	-
PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F020		-	-	-	-	-	-	-	-	-
Steam Generation Maintenance Labor		-	-	-	-	-	-	-	-	-
F021		-	-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor		-	-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor		84,799.88	71,283.09	2,566,608.59	89,365.26	-	-	-	-	-
Distribution Operation Labor		33,207.49	27,914.34	1,571.62	34,729.98	-	-	-	-	-
F024		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Maintenance Labor		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Accounts Expense		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense		-	-	-	-	-	-	-	-	-
F027		-	-	-	-	-	-	-	-	-
Purchase Power Demand		-	-	-	-	-	-	-	-	-
F017		-	-	-	-	-	-	-	-	-
Purchase Power Energy		-	-	-	-	-	-	-	-	-
F018		-	-	-	-	-	-	-	-	-
<b>Purchased Power Expenses</b>										
OMPP		-	-	-	-	-	-	-	-	-
F013		-	-	-	-	-	-	1.000000	-	-
Installations on Customer Premises - Plant in Service		-	-	-	-	-	-	1.000000	-	-
F014		-	-	-	-	-	-	0.000000	-	-
Generators - Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Energy		-	-	-	-	-	-	-	-	-
<b>Internally Generated Functional Vectors</b>										
Total Prod, Trans, and Dist Plant		0.020424	0.017168	0.007452	0.010827	0.000000	0.020360	-	-	-
PT&D		0.060754	0.067882	0.029464	0.042808	0.000000	0.080503	-	-	-
Total Distribution Plant		-	-	-	-	-	-	-	-	-
Total Transmission Plant		0.000842	0.000708	0.000451	0.021127	0.000000	0.002248	0.027118	0.017854	-
Operation and Maintenance Expenses Less Purchase Power		0.020411	0.017157	0.007447	0.010820	0.000000	0.020347	-	-	-
Total Plant in Service		0.004052	0.003406	0.001239	0.071004	0.000000	0.004207	0.067908	0.015866	-
Total Operation and Maintenance Expenses (Labor)		0.000026	0.000022	0.000179	0.012872	0.000000	0.001405	0.019355	0.015947	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		-	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses (Labor)		-	-	-	-	-	-	-	-	-
Total Other Power Operation Expenses (Labor)		-	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		-	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses		0.021124	0.017757	0.007707	0.639357	0.000000	0.022261	-	-	-
LBD0		0.040981	0.034449	0.001940	0.001940	0.000000	0.042860	-	-	-
Total Distribution Operation Labor Expense		0.003206	0.002695	0.000918	0.074113	0.000000	0.003373	0.071416	0.016791	-
LBDM		0.020424	0.017168	0.007452	0.010827	0.000000	0.020360	-	-	-
Total Distribution Maintenance Labor Expense		-	-	-	-	-	-	-	-	-
Sub-Total Labor Exp		0.020424	0.017168	0.007452	0.010827	0.000000	0.020360	-	-	-
PPRTL		-	-	-	-	-	-	-	-	-
Total Production Plant		-	-	-	-	-	-	-	-	-
PINT		0.020424	0.017168	0.007452	0.010827	0.000000	0.020360	-	-	-
Total Intangible Plant		-	-	-	-	-	-	-	-	-

## Seelye Exhibit 24

### Electric Cost of Service Study Class Allocation

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
<b>Plant in Service</b>								
<b>Power Production Plant</b>								
Production Demand - Base	TPIS	PLPPDB	PPBDA	\$ 845,717,850	\$ 305,094,459	\$ 105,468,626	\$ 20,428,286	\$ 183,113,639
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	\$ 1,048,360,476	\$ 427,257,548	\$ 154,590,337	\$ 23,931,450	\$ 228,825,318
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	\$ 529,876,532	\$ 252,363,410	\$ 69,000,445	\$ 10,436,347	\$ 100,337,542
Production Energy	TPIS	PLPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TPIS	PLPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TPIS	PLPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TPIS	PLPPT		\$ 2,423,954,858	\$ 984,715,417	\$ 329,059,408	\$ 54,796,083	\$ 512,276,499
<b>Transmission Plant</b>								
Transmission Demand - Base	TPIS	PLTRB	PPBDA	\$ 90,129,526	\$ 32,514,413	\$ 11,239,963	\$ 2,177,076	\$ 19,514,718
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	\$ 111,725,480	\$ 45,533,532	\$ 16,474,944	\$ 2,550,414	\$ 24,386,286
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 56,469,804	\$ 26,894,779	\$ 7,353,490	\$ 1,112,218	\$ 10,693,135
Total Transmission Plant	TPIS	PLTRT		\$ 258,324,810	\$ 104,942,723	\$ 35,068,396	\$ 5,839,708	\$ 54,594,139
<b>Distribution Poles</b>								
Specific	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
General	TPIS	PLDSG	NCPP	\$ 94,320,713	\$ 45,659,904	\$ 12,342,139	\$ 1,973,332	\$ 17,029,940
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TPIS	PLDPLD	NCPP	\$ 251,398,364	\$ 121,699,941	\$ 32,896,205	\$ 5,259,634	\$ 45,390,869
Primary Customer	TPIS	PLDPLC	YECust08	\$ 202,133,286	\$ 174,243,234	\$ 20,846,143	\$ 45,118	\$ 1,535,525
Secondary Demand	TPIS	PLDSL	SICD	\$ 39,499,259	\$ 25,150,118	\$ 8,207,551	\$ -	\$ 5,005,690
Secondary Customer	TPIS	PLDSL	YECust07	\$ 46,452,388	\$ 40,058,762	\$ 4,792,557	\$ -	\$ 353,019
Total Distribution Primary & Secondary Lines	TPIS	PLDLT		\$ 539,483,307	\$ 361,152,055	\$ 66,742,456	\$ 5,304,753	\$ 52,285,103
<b>Distribution Line Transformers</b>								
Demand	TPIS	PLDLTD	SICD	\$ 73,265,193	\$ 46,649,691	\$ 15,223,774	\$ -	\$ 9,284,803
Customer	TPIS	PLDLTC	YECust07	\$ 61,586,994	\$ 53,110,255	\$ 6,354,014	\$ -	\$ 468,036
Total Distribution Line Transformers	TPIS	PLDLTT		\$ 134,852,187	\$ 99,759,946	\$ 21,577,788	\$ -	\$ 9,752,839
<b>Distribution Services</b>								
Customer	TPIS	PLDSC	C02	\$ 26,731,118	\$ 23,620,703	\$ 2,825,938	\$ -	\$ 208,158
<b>Distribution Meters</b>								
Customer	TPIS	PLDMC	C03	\$ 38,837,792	\$ 32,665,275	\$ 4,298,815	\$ 67,064	\$ 1,438,377
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	TPIS	PLDSCL	YECust04	\$ 73,036,864	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer	TPIS	PLCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service &amp; Info.</b>								
Customer	TPIS	PLCSI	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sales Expense</b>								
Customer	TPIS	PLSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PLT		\$ 3,588,541,649	\$ 1,652,516,024	\$ 471,914,940	\$ 67,980,939	\$ 647,585,055

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTD	
				Primary	Secondary	Primary	Secondary	Primary	Transmission
<b>Plant in Service</b>									
<b>Power Production Plant</b>									
Production Demand - Base	TPIS	PLPPDB	PPBDA	\$ 24,790,832	\$ 28,160,848	\$ 114,434,869	\$ 3,139,723	\$ 32,054,674	
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	\$ 22,761,482	\$ 32,829,919	\$ 100,203,370	\$ 3,232,674	\$ 28,985,504	
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	\$ 11,720,571	\$ 14,799,205	\$ 49,069,332	\$ 1,674,891	\$ 9,980,675	
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-	
Production Energy - Not Used	TPIS	PLPPEI	E01	-	-	-	-	-	
Production Energy - Not Used	TPIS	PLPPEP	E01	-	-	-	-	-	
Total Power Production Plant		PLPPT		\$ 59,272,886	\$ 75,789,972	\$ 263,707,571	\$ 8,047,289	\$ 71,020,853	
<b>Transmission Plant</b>									
Transmission Demand - Base	TPIS	PLTRB	PPBDA	\$ 2,641,999	\$ 3,001,147	\$ 12,195,510	\$ 334,605	\$ 3,416,119	
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	\$ 2,425,728	\$ 3,498,738	\$ 10,678,836	\$ 344,511	\$ 3,089,032	
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 1,249,080	\$ 1,577,175	\$ 5,229,399	\$ 178,496	\$ 1,063,657	
Total Transmission Plant		PLTRT		\$ 6,316,808	\$ 8,077,061	\$ 28,103,745	\$ 857,613	\$ 7,568,808	
<b>Distribution Poles Specific</b>									
	TPIS	PLDPS	NCPP	-	-	-	-	-	
<b>Distribution Substation General</b>									
	TPIS	PLDSG	NCPP	\$ 2,270,142	\$ 2,434,157	\$ 9,468,502	\$ 302,152	\$ -	
<b>Distribution Primary &amp; Secondary Lines</b>									
Primary Specific	TPIS	PLDPLS	NCPP	-	-	-	-	-	
Primary Demand	TPIS	PLDPLD	NCPP	\$ 6,050,738	\$ 6,487,896	\$ 25,236,937	\$ 805,342	\$ -	
Primary Customer	TPIS	PLDPLC	YECus08	\$ 10,528	\$ 42,110	\$ 22,559	\$ 8,522	\$ -	
Secondary Demand	TPIS	PLDSL	SICD	-	\$ 753,464	-	\$ 104,909	\$ -	
Secondary Customer	TPIS	PLDSL	YECus07	-	\$ 9,681	-	\$ 1,959	\$ -	
Total Distribution Primary & Secondary Lines		PLDLT		\$ 6,061,265	\$ 7,293,152	\$ 25,259,496	\$ 920,733	\$ -	
<b>Distribution Line Transformers Customer</b>									
Demand	TPIS	PLDLTD	SICD	-	\$ 1,397,563	-	\$ 194,590	\$ -	
Customer	TPIS	PLDLTC	YECus07	-	\$ 12,835	-	\$ 2,598	\$ -	
Total Distribution Line Transformers		PLDLTT		-	\$ 1,410,398	-	\$ 197,188	\$ -	
<b>Distribution Services Customer</b>									
	TPIS	PLDSC	C02	-	\$ 5,709	-	\$ 3,056	\$ -	
<b>Distribution Meters Customer</b>									
	TPIS	PLDMC	C03	\$ 12,004	\$ 48,018	\$ 137,710	\$ 51,339	\$ 15,099	
<b>Distribution Street &amp; Customer Lighting Customer</b>									
	TPIS	PLDSCL	YECus04	-	-	-	-	-	
<b>Customer Accounts Expense Customer</b>									
	TPIS	PLCAE	YECus05	-	-	-	-	-	
<b>Customer Service &amp; Info. Customer</b>									
	TPIS	PLCSI	YECus06	-	-	-	-	-	
<b>Sales Expense Customer</b>									
	TPIS	PLSEC	YECus06	-	-	-	-	-	
Total		PLT		\$ 73,933,105	\$ 95,058,466	\$ 326,677,023	\$ 10,379,371	\$ 78,604,760	

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
<b>Plant in Service</b>								
<b>Power Production Plant</b>								
Production Demand - Base	TPIS	PLPPDB	PPBDA	\$ 16,148,985	\$ 4,238,414	\$ 8,045,336	\$ 304,424	\$ 294,735
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	\$ 20,875,660	\$ 4,637,890	-	-	\$ 229,323
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	\$ 9,001,253	\$ 1,403,343	-	-	\$ 89,516
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-
Production Energy - Not Used	TPIS	PLPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TPIS	PLPPEP	E01	-	-	-	-	-
Total Power Production Plant		PLPPT		\$ 46,025,899	\$ 10,279,648	\$ 8,045,336	\$ 304,424	\$ 613,574
<b>Transmission Plant</b>								
Transmission Demand - Base	TPIS	PLTRB	PPBDA	\$ 1,721,024	\$ 451,695	\$ 857,405	\$ 32,443	\$ 31,410
Transmission Demand - Inter.	TPIS	PLTRI	PPWDA	\$ 2,224,753	\$ 494,267	-	-	\$ 24,439
Transmission Demand - Peak	TPIS	PLTRP	PPSDA	\$ 959,278	\$ 149,557	-	-	\$ 9,540
Total Transmission Plant		PLTRT		\$ 4,905,055	\$ 1,095,519	\$ 857,405	\$ 32,443	\$ 65,390
<b>Distribution Poles</b>								
Specific	TPIS	PLDPS	NCPP	-	-	-	-	-
<b>Distribution Substation</b>								
General	TPIS	PLDSG	NCPP	\$ 1,521,482	\$ 352,882	\$ 920,461	\$ 31,219	\$ 14,401
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	TPIS	PLDPLS	NCPP	-	-	-	-	-
Primary Demand	TPIS	PLDPLD	NCPP	\$ 4,055,293	\$ 940,557	\$ 2,453,356	\$ 83,211	\$ 38,385
Primary Customer	TPIS	PLDPLC	YECust08	\$ 501	\$ 1,003	\$ 5,322,674	\$ 6,016	\$ 49,352
Secondary Demand	TPIS	PLDSL D	SICD	-	-	\$ 264,423	\$ 8,968	\$ 4,137
Secondary Customer	TPIS	PLDSL C	YECust07	-	-	\$ 1,223,690	\$ 1,383	\$ 11,346
Total Distribution Primary & Secondary Lines		PLDLT		\$ 4,055,795	\$ 941,560	\$ 9,264,143	\$ 99,578	\$ 103,219
<b>Distribution Line Transformers</b>								
Demand	TPIS	PLDLTD	SICD	-	-	\$ 490,464	\$ 16,635	\$ 7,674
Customer	TPIS	PLDLTC	YECust07	-	-	\$ 1,622,379	\$ 1,834	\$ 15,043
Total Distribution Line Transformers		PLDLTT		-	-	\$ 2,112,843	\$ 18,469	\$ 22,716
<b>Distribution Services</b>								
Customer	TPIS	PLDSC	C02	-	-	-	\$ 7,340	\$ 60,212
<b>Distribution Meters</b>								
Customer	TPIS	PLDMC	C03	\$ 3,260	\$ 7,413	-	\$ 10,150	\$ 83,267
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	TPIS	PLDSCL	YECust04	-	-	\$ 73,036,864	-	-
<b>Customer Accounts Expense</b>								
Customer	TPIS	PLCAE	YECust05	-	-	-	-	-
<b>Customer Service &amp; Info.</b>								
Customer	TPIS	PLCSI	YECust06	-	-	-	-	-
<b>Sales Expense</b>								
Customer	TPIS	PLSEC	YECust06	-	-	-	-	-
Total		PLT		\$ 56,511,490	\$ 12,677,021	\$ 94,237,052	\$ 503,623	\$ 962,760



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS	
							Primary	Secondary
<b>Net Utility Plant</b>								
<b>Power Production Plant</b>								
Production Demand - Base		NTPLANT	UPPDB	\$ 501,290,892	\$ 180,841,723	\$ 62,515,485	\$ 12,108,664	\$ 108,538,799
Production Demand - Winter Peak		NTPLANT	UPPDI	\$ 621,405,305	\$ 253,252,687	\$ 91,631,894	\$ 14,185,130	\$ 135,633,944
Production Demand - Summer Peak		NTPLANT	UPPDP	\$ 314,079,074	\$ 149,585,916	\$ 40,899,332	\$ 6,186,042	\$ 59,474,086
Production Energy		NTPLANT	UPPEB	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used		NTPLANT	UPPEI	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used		NTPLANT	UPPEP	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant			UPPPT	\$ 1,436,775,272	\$ 583,680,326	\$ 195,046,710	\$ 32,479,836	\$ 303,646,829
<b>Transmission Plant</b>								
Transmission Demand - Base		NTPLANT	UPTRB	\$ 56,648,954	\$ 20,436,227	\$ 7,064,634	\$ 1,368,354	\$ 12,265,552
Transmission Demand - Inter.		NTPLANT	UPTRI	\$ 70,222,622	\$ 28,619,111	\$ 10,354,968	\$ 1,603,007	\$ 15,327,470
Transmission Demand - Peak		NTPLANT	UPTRP	\$ 35,492,867	\$ 16,904,129	\$ 4,621,876	\$ 699,061	\$ 6,720,938
Total Transmission Plant			UPTRT	\$ 162,364,444	\$ 65,959,467	\$ 22,041,478	\$ 3,670,421	\$ 34,313,959
<b>Distribution Poles</b>								
Distribution Specific		NTPLANT	UPDPS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
Distribution General		NTPLANT	UPDSG	\$ 55,378,717	\$ 26,808,395	\$ 7,246,466	\$ 1,158,607	\$ 9,998,824
<b>Distribution Primary &amp; Secondary Lines</b>								
Distribution Primary Specific		NTPLANT	UPDPLS	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Primary Demand		NTPLANT	UPDPLD	\$ 147,604,046	\$ 71,453,940	\$ 19,314,418	\$ 3,088,100	\$ 26,650,436
Distribution Primary Customer		NTPLANT	YECus108	\$ 118,678,938	\$ 102,303,794	\$ 12,239,439	\$ 26,490	\$ 901,556
Distribution Secondary Demand		NTPLANT	UPDSL	\$ 23,191,282	\$ 14,766,441	\$ 4,818,916	\$ -	\$ 2,939,001
Distribution Secondary Customer		NTPLANT	YECus107	\$ 27,273,693	\$ 23,519,784	\$ 2,813,864	\$ -	\$ 207,269
Total Distribution Primary & Secondary Lines			UPDLT	\$ 316,747,960	\$ 212,043,960	\$ 39,186,637	\$ 3,114,591	\$ 30,698,262
<b>Distribution Line Transformers</b>								
Distribution Demand Customer		NTPLANT	UPDLTD	\$ 43,016,346	\$ 27,389,531	\$ 8,938,366	\$ -	\$ 5,451,406
Distribution Line Transformer		NTPLANT	YECus107	\$ 36,159,700	\$ 31,182,735	\$ 3,730,646	\$ -	\$ 274,799
Total Distribution Line Transformers			UPDLTT	\$ 79,176,046	\$ 58,572,266	\$ 12,669,012	\$ -	\$ 5,726,205
<b>Distribution Services</b>								
Distribution Customer		NTPLANT	UPDSC	\$ 15,694,697	\$ 13,868,473	\$ 1,659,199	\$ -	\$ 122,216
<b>Distribution Meters</b>								
Distribution Customer		NTPLANT	UPDMC	\$ 22,802,914	\$ 19,178,831	\$ 2,523,972	\$ 39,376	\$ 844,517
<b>Distribution Street &amp; Customer Lighting</b>								
Distribution Customer		NTPLANT	UPDSCL	\$ 42,882,286	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer		NTPLANT	UPCAE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service &amp; Info.</b>								
Customer		NTPLANT	UPCSI	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sales Expense</b>								
Customer		NTPLANT	UPSEC	\$ -	\$ -	\$ -	\$ -	\$ -
Total			UPT	\$ 2,131,822,336	\$ 980,111,717	\$ 280,373,474	\$ 40,462,830	\$ 385,350,812

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS Transmission
				Primary	Secondary	Primary	Secondary	Secondary	Secondary	
<b>Net Utility Plant</b>										
<b>Power Production Plant</b>										
Production Demand - Base	NTPLANT	UPPDB	PPBDA	\$ 14,694,521	\$ 16,692,064	\$ 67,830,137	\$ 1,861,040	\$ 1,861,040	\$ 19,000,091	
Production Demand - Winter Peak	NTPLANT	UPPDI	PWVDA	\$ 13,491,643	\$ 19,459,610	\$ 59,394,557	\$ 1,916,135	\$ 1,916,135	\$ 17,180,871	
Production Demand - Summer Peak	NTPLANT	UPPPD	PPSDA	\$ 6,947,253	\$ 8,772,083	\$ 29,085,361	\$ 992,775	\$ 992,775	\$ 5,915,947	
Production Energy	NTPLANT	UPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	NTPLANT	UPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	NTPLANT	UPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant	NTPLANT	UPPPT	E01	\$ 35,133,417	\$ 44,923,756	\$ 156,310,055	\$ 4,769,951	\$ 4,769,951	\$ 42,096,908	
<b>Transmission Plant</b>										
Transmission Demand - Base	NTPLANT	UPTRB	PPBDA	\$ 1,660,571	\$ 1,886,306	\$ 7,665,223	\$ 210,309	\$ 210,309	\$ 2,147,127	
Transmission Demand - Inter.	NTPLANT	UPTRI	PWVDA	\$ 1,524,639	\$ 2,199,056	\$ 6,711,950	\$ 216,535	\$ 216,535	\$ 1,941,544	
Transmission Demand - Peak	NTPLANT	UPTRP	PPSDA	\$ 785,082	\$ 991,299	\$ 3,286,825	\$ 112,190	\$ 112,190	\$ 668,538	
Total Transmission Plant	NTPLANT	UPTRT		\$ 3,970,292	\$ 5,076,661	\$ 17,663,998	\$ 539,034	\$ 539,034	\$ 4,757,210	
<b>Distribution Poles</b>										
Specific	NTPLANT	UPDPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Distribution Substation</b>										
General	NTPLANT	UPDSG	NCPD	\$ 1,332,873	\$ 1,429,172	\$ 5,559,261	\$ 177,403	\$ 177,403	\$ -	
<b>Distribution Primary &amp; Secondary Lines</b>										
Primary Specific	NTPLANT	UPDPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	NTPLANT	UPDPLD	NCPD	\$ 3,552,582	\$ 3,809,252	\$ 14,817,415	\$ 472,842	\$ 472,842	\$ -	
Primary Customer	NTPLANT	UPDPLC	YECust08	\$ 6,181	\$ 24,724	\$ 13,245	\$ 5,004	\$ 5,004	\$ -	
Secondary Demand	NTPLANT	UPDSL	SICD	\$ -	\$ 442,383	\$ -	\$ 61,595	\$ 61,595	\$ -	
Secondary Customer	NTPLANT	UPDSL	YECust07	\$ -	\$ 5,684	\$ -	\$ 1,150	\$ 1,150	\$ -	
Total Distribution Primary & Secondary Lines	NTPLANT	UPDLT		\$ 3,558,763	\$ 4,282,044	\$ 14,830,660	\$ 540,592	\$ 540,592	\$ -	
<b>Distribution Line Transformers</b>										
Demand	NTPLANT	UPDLTD	SICD	\$ -	\$ 820,554	\$ -	\$ 114,250	\$ 114,250	\$ -	
Customer	NTPLANT	UPDLTC	YECust07	\$ -	\$ 7,536	\$ -	\$ 1,525	\$ 1,525	\$ -	
Total Distribution Line Transformers	NTPLANT	UPDLTT		\$ -	\$ 828,090	\$ -	\$ 115,775	\$ 115,775	\$ -	
<b>Distribution Services</b>										
Customer	NTPLANT	UPDSC	C02	\$ -	\$ 3,352	\$ -	\$ 1,796	\$ 1,796	\$ -	
<b>Distribution Meters</b>										
Customer	NTPLANT	UPDMC	C03	\$ 7,048	\$ 28,193	\$ 80,854	\$ 30,143	\$ 30,143	\$ 8,865	
<b>Distribution Street &amp; Customer Lighting</b>										
Customer	NTPLANT	UPDSCL	YECust04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Customer Accounts Expense</b>										
Customer	NTPLANT	UPCAE	YECust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Customer Service &amp; Info.</b>										
Customer	NTPLANT	UPCSI	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sales Expense</b>										
Customer	NTPLANT	UPSEC	YECust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		UPT		\$ 44,002,394	\$ 56,571,267	\$ 194,444,828	\$ 6,174,693	\$ 6,174,693	\$ 46,862,983	

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
<b>Net Utility Plant</b>								
<b>Power Production Plant</b>								
Production Demand - Base		UPPDB	PPBDA	\$ 9,572,151	\$ 2,512,278	\$ 4,768,793	\$ 180,444	\$ 174,701
Production Demand - Winter Peak		UPPDI	PPWDA	\$ 12,373,841	\$ 2,749,063	-	-	\$ 135,929
Production Demand - Summer Peak		UPPDP	PPSDA	\$ 5,335,404	\$ 831,818	-	-	\$ 53,060
Production Energy		UPPEB	E01	-	-	-	-	-
Production Energy - Not Used		UPPEI	E01	-	-	-	-	-
Production Energy - Not Used		UPPEP	E01	-	-	-	-	-
Total Power Production Plant		UPPPT		\$ 27,281,397	\$ 6,093,159	\$ 4,768,793	\$ 180,444	\$ 363,690
<b>Transmission Plant</b>								
Transmission Demand - Base		UPTRB	PPBDA	\$ 1,081,712	\$ 283,903	\$ 538,903	\$ 20,391	\$ 19,742
Transmission Demand - Inter.		UPTRI	PPWDA	\$ 1,398,320	\$ 310,661	-	-	\$ 15,361
Transmission Demand - Peak		UPTRP	PPSDA	\$ 602,933	\$ 94,001	-	-	\$ 5,996
Total Transmission Plant		UPTRT		\$ 3,082,966	\$ 688,565	\$ 538,903	\$ 20,391	\$ 41,099
<b>Distribution Poles</b>								
Specific		UPDPS	NCPD	\$ -	\$ -	-	-	\$ -
<b>Distribution Substation</b>								
General		UPDSG	NCPD	\$ 893,311	\$ 207,188	\$ 540,432	\$ 18,330	\$ 8,455
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific		UPDPLS	NCPD	\$ -	\$ -	-	-	\$ -
Primary Demand		UPDPLD	NCPD	\$ 2,380,993	\$ 552,231	\$ 1,440,444	\$ 48,856	\$ 22,537
Primary Customer		UPDPLC	YECus08	\$ 294	\$ 589	\$ 3,125,113	\$ 3,532	\$ 28,976
Secondary Demand		UPDSL	SICD	\$ -	\$ -	\$ 155,251	\$ 5,265	\$ 2,429
Secondary Customer		UPDSL	YECus07	\$ -	\$ -	\$ 718,468	\$ 812	\$ 6,662
Total Distribution Primary & Secondary Lines		UPDLT		\$ 2,381,287	\$ 552,820	\$ 5,439,276	\$ 58,466	\$ 60,603
<b>Distribution Line Transformers</b>								
Demand		UPDLTD	SICD	\$ -	\$ -	\$ 287,967	\$ 9,767	\$ 4,505
Customer		UPDLTC	YECus07	\$ -	\$ -	\$ 952,551	\$ 1,077	\$ 8,832
Total Distribution Line Transformers		UPDLTT		\$ -	\$ -	\$ 1,240,518	\$ 10,844	\$ 13,337
<b>Distribution Services</b>								
Customer		UPDSC	C02	\$ -	\$ -	-	\$ 4,309	\$ 35,352
<b>Distribution Meters</b>								
Customer		UPDMC	C03	\$ 1,914	\$ 4,352	-	\$ 5,959	\$ 48,869
<b>Distribution Street &amp; Customer Lighting</b>								
Customer		UPDSC	YECus04	\$ -	\$ -	\$ 42,882,286	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer		UPCAE	YECus05	\$ -	\$ -	-	\$ -	\$ -
<b>Customer Service &amp; Info.</b>								
Customer		UPCSI	YECus06	\$ -	\$ -	-	\$ -	\$ -
<b>Sales Expense</b>								
Customer		UPSEC	YECus06	\$ -	\$ -	-	\$ -	\$ -
Total		UPT		\$ 33,640,874	\$ 7,546,085	\$ 55,410,209	\$ 298,744	\$ 571,427

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
<b>Net Cost Rate Base</b>								
<b>Power Production Plant</b>								
Production Demand - Base	RB	RBPDB	PPBDA	\$ 436,171,203	\$ 157,349,661	\$ 54,394,474	\$ 10,535,700	\$ 94,439,175
Production Demand - Winter Peak	RB	RBPDDI	PVWDA	\$ 540,662,273	\$ 220,354,151	\$ 79,728,545	\$ 12,342,425	\$ 118,014,553
Production Demand - Summer Peak	RB	RBPDPD	PPSDA	\$ 273,278,948	\$ 130,154,108	\$ 35,586,345	\$ 5,382,450	\$ 51,748,164
Production Energy	RB	RBPPEB	E01	\$ 50,069,811	\$ 18,062,787	\$ 6,244,156	\$ 1,209,435	\$ 10,841,045
Production Energy - Not Used	RB	RBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	RB	RBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	RB	RBPPT	E01	\$ 1,300,202,235	\$ 525,920,707	\$ 175,953,519	\$ 29,470,010	\$ 275,042,937
<b>Transmission Plant</b>								
Transmission Demand - Base	RB	RBTRB	PPBDA	\$ 49,918,512	\$ 18,008,206	\$ 6,225,288	\$ 1,205,780	\$ 10,808,286
Transmission Demand - Inter.	RB	RBTRI	PVWDA	\$ 61,879,497	\$ 25,218,885	\$ 9,124,698	\$ 1,412,554	\$ 13,506,419
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 31,275,972	\$ 14,895,755	\$ 4,072,753	\$ 616,006	\$ 5,922,425
Total Transmission Plant	RB	RBTRT	E01	\$ 143,073,982	\$ 58,122,846	\$ 19,422,738	\$ 3,234,340	\$ 30,237,130
<b>Distribution Poles</b>								
Specific	RB	RBDPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
General	RB	RBDSS	NCPD	\$ 48,285,129	\$ 23,364,764	\$ 6,315,632	\$ 1,009,780	\$ 8,714,441
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	RB	RBDPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPD	\$ 126,132,371	\$ 61,059,674	\$ 16,504,787	\$ 2,638,880	\$ 22,773,648
Primary Customer	RB	RBDPLC	YECus08	\$ 101,210,805	\$ 87,245,888	\$ 10,437,939	\$ 22,591	\$ 768,858
Secondary Demand	RB	RBDSDL	SICD	\$ 19,732,759	\$ 12,564,317	\$ 4,100,270	\$ -	\$ 2,500,707
Secondary Customer	RB	RBDSLC	YECus07	\$ 23,203,084	\$ 20,009,448	\$ 2,393,894	\$ -	\$ 176,334
Total Distribution Primary & Secondary Lines	RB	RBDLT	E01	\$ 270,279,020	\$ 160,879,326	\$ 33,436,869	\$ 2,661,472	\$ 26,219,547
<b>Distribution Line Transformers</b>								
Demand	RB	RBDLTD	SICD	\$ 37,015,830	\$ 23,568,859	\$ 7,691,519	\$ -	\$ 4,690,968
Customer	RB	RBDLTC	YECus07	\$ 31,115,644	\$ 26,832,935	\$ 3,210,243	\$ -	\$ 236,466
Total Distribution Line Transformers	RB	RBDLTT	E01	\$ 68,131,474	\$ 50,401,794	\$ 10,901,762	\$ -	\$ 4,927,434
<b>Distribution Services</b>								
Customer	RB	RBDSC	C02	\$ 13,515,549	\$ 11,942,869	\$ 1,428,825	\$ -	\$ 105,247
<b>Distribution Meters</b>								
Customer	RB	RBDMC	C03	\$ 21,082,647	\$ 17,731,968	\$ 2,333,562	\$ 36,405	\$ 780,806
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	RB	RBDSC	YECus04	\$ 36,999,926	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer	RB	RBCAE	YECus05	\$ 1,915,203	\$ 1,518,234	\$ 199,803	\$ 3,931	\$ 133,795
<b>Customer Service &amp; Info.</b>								
Customer	RB	RBCSI	YECus06	\$ 1,260,946	\$ 1,086,949	\$ 130,041	\$ 281	\$ 9,579
<b>Sales Expense</b>								
Customer	RB	RBSEC	YECus06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT	E01	\$ 1,904,726,111	\$ 870,969,477	\$ 250,122,772	\$ 36,416,219	\$ 346,170,916

LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate RTOS	
				Primary	Secondary	Primary	Secondary	Secondary	Transmission
<b>Net Cost Rate Base</b>									
<b>Power Production Plant</b>									
Production Demand - Base	RB	RBPDB	PPBDA	\$ 12,785,644	\$ 14,523,698	\$ 59,018,731	\$ 1,619,283	\$ 16,531,903	
Production Demand - Winter Peak	RB	RBPDI	PPWDA	\$ 11,739,025	\$ 16,931,729	\$ 51,678,967	\$ 1,667,222	\$ 14,949,007	
Production Demand - Summer Peak	RB	RBPDP	PPSDA	\$ 6,044,777	\$ 7,632,554	\$ 25,307,057	\$ 863,810	\$ 5,147,441	
Production Energy	RB	RBPPEB	E01	\$ 1,467,715	\$ 1,667,233	\$ 6,774,993	\$ 185,884	\$ 1,897,762	
Production Energy - Not Used	RB	RBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Production Energy - Not Used	RB	RBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		RBPPT		\$ 32,037,160	\$ 40,755,214	\$ 142,779,747	\$ 4,336,199	\$ 38,526,114	
<b>Transmission Plant</b>									
Transmission Demand - Base	RB	RBTRB	PPBDA	\$ 1,463,279	\$ 1,662,195	\$ 6,754,520	\$ 185,322	\$ 1,892,028	
Transmission Demand - Inter.	RB	RBTRI	PPWDA	\$ 1,343,497	\$ 1,937,787	\$ 5,914,506	\$ 190,809	\$ 1,710,870	
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 691,807	\$ 873,523	\$ 2,896,318	\$ 98,861	\$ 589,110	
Total Transmission Plant		RBTRT		\$ 3,498,583	\$ 4,473,505	\$ 15,565,344	\$ 474,991	\$ 4,192,007	
<b>Distribution Poles</b>									
Specific	RB	RBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Distribution Substation</b>									
General	RB	RBDSS	NCPP	\$ 1,161,661	\$ 1,245,589	\$ 4,845,155	\$ 154,615	\$ -	
<b>Distribution Primary &amp; Secondary Lines</b>									
Primary Specific	RB	RBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	RB	RBDPLD	NCPP	\$ 3,035,795	\$ 3,255,128	\$ 12,661,955	\$ 404,059	\$ -	
Primary Customer	RB	RBDPLC	YECus08	\$ 5,271	\$ 21,085	\$ 11,296	\$ 4,267	\$ -	
Secondary Demand	RB	RBDSLD	SICD	\$ -	\$ 376,410	\$ -	\$ 52,410	\$ -	
Secondary Customer	RB	RBDSLC	YECus07	\$ -	\$ 4,836	\$ -	\$ 979	\$ -	
Total Distribution Primary & Secondary Lines		RBDLT		\$ 3,041,066	\$ 3,657,469	\$ 12,673,250	\$ 461,714	\$ -	
<b>Distribution Line Transformers</b>									
Demand	RB	RBDLTD	SICD	\$ -	\$ 706,092	\$ -	\$ 98,313	\$ -	
Customer	RB	RBDLTC	YECus07	\$ -	\$ 6,465	\$ -	\$ 1,312	\$ -	
Total Distribution Line Transformers		RBDLTT		\$ -	\$ 712,577	\$ -	\$ 99,625	\$ -	
<b>Distribution Services</b>									
Customer	RB	RBDSC	C02	\$ -	\$ 2,886	\$ -	\$ 1,546	\$ -	
<b>Distribution Meters</b>									
Customer	RB	RBDMC	C03	\$ 6,516	\$ 26,066	\$ 74,754	\$ 27,869	\$ 8,196	
<b>Distribution Street &amp; Customer Lighting</b>									
Customer	RB	RBDSC	YECus04	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Customer Accounts Expense</b>									
Customer	RB	RBCAE	YECus05	\$ 1,835	\$ 7,338	\$ 1,966	\$ 743	\$ 437	
<b>Customer Service &amp; Info.</b>									
Customer	RB	RBCSI	YECus06	\$ 66	\$ 263	\$ 141	\$ 53	\$ 16	
<b>Sales Expense</b>									
Customer	RB	RBSEC	YECus06	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		RBT		\$ 39,746,887	\$ 50,880,896	\$ 175,940,357	\$ 5,557,356	\$ 42,726,770	

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
<b>Net Cost Rate Base</b>								
<b>Power Production Plant</b>								
Production Demand - Base	RB	RBPPDB	PPBDA	\$ 8,328,691	\$ 2,185,923	\$ 4,149,308	\$ 157,004	\$ 152,007
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	\$ 10,766,430	\$ 2,391,949	-	-	\$ 118,271
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	\$ 4,642,314	\$ 723,761	-	-	\$ 46,167
Production Energy	RB	RBPPPEB	E01	\$ 956,083	\$ 250,931	\$ 476,315	\$ 18,023	\$ 17,449
Production Energy - Not Used	RB	RBPPPEJ	E01	-	-	-	-	-
Production Energy - Not Used	RB	RBPPPEP	E01	-	-	-	-	-
Total Power Production Plant	RB	RBPPPT		\$ 24,693,517	\$ 5,552,565	\$ 4,625,623	\$ 175,027	\$ 333,895
<b>Transmission Plant</b>								
Transmission Demand - Base	RB	RBTRB	PPBDA	\$ 953,194	\$ 250,172	\$ 474,876	\$ 17,969	\$ 17,397
Transmission Demand - Inter.	RB	RBTRI	PPWDA	\$ 1,232,186	\$ 273,752	-	-	\$ 13,536
Transmission Demand - Peak	RB	RBTRP	PPSDA	\$ 531,299	\$ 82,832	-	-	\$ 5,284
Total Transmission Plant	RB	RBTRT		\$ 2,716,680	\$ 606,756	\$ 474,876	\$ 17,969	\$ 36,216
<b>Distribution Poles</b>								
Specific	RB	RBDPS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
General	RB	RBDGG	NCPD	\$ 778,562	\$ 180,574	\$ 471,012	\$ 15,975	\$ 7,369
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	RB	RBDPLS	NCPD	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPD	\$ 2,034,634	\$ 471,899	\$ 1,230,905	\$ 41,749	\$ 19,258
Primary Customer	RB	RBDPLC	YECus08	\$ 251	\$ 502	\$ 2,665,133	\$ 3,012	\$ 24,711
Secondary Demand	RB	RBDSDL	SICD	\$ -	\$ -	\$ 132,098	\$ 4,480	\$ 2,067
Secondary Customer	RB	RBDSLC	YECus07	\$ -	\$ -	\$ 611,236	\$ 691	\$ 5,667
Total Distribution Primary & Secondary Lines	RB	RBDLT		\$ 2,034,885	\$ 472,401	\$ 4,639,373	\$ 49,932	\$ 51,704
<b>Distribution Line Transformers</b>								
Demand	RB	RBDLTD	SICD	\$ -	\$ -	\$ 247,798	\$ 8,405	\$ 3,877
Customer	RB	RBDLTC	YECus07	\$ -	\$ -	\$ 819,676	\$ 926	\$ 7,600
Total Distribution Line Transformers	RB	RBDLTT		\$ -	\$ -	\$ 1,067,473	\$ 9,331	\$ 11,477
<b>Distribution Services</b>								
Customer	RB	RBDSC	C02	\$ -	\$ -	\$ -	\$ 3,711	\$ 30,444
<b>Distribution Meters</b>								
Customer	RB	RBDMC	C03	\$ 1,769	\$ 4,024	\$ -	\$ 5,510	\$ 45,201
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	RB	RBDSC	YECus04	\$ -	\$ -	\$ 36,999,926	\$ -	\$ -
Customer	RB	RBCAE	YECus05	\$ 87	\$ 175	\$ 46,378	\$ 52	\$ 430
Customer	RB	RBCSI	YECus06	\$ 3	\$ 6	\$ 33,203	\$ 38	\$ 308
<b>Sales Expense</b>								
Customer	RB	RBSEC	YECus06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT		\$ 30,225,504	\$ 6,816,502	\$ 48,357,866	\$ 277,545	\$ 517,043

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS	
							Primary	Secondary
<b>Operation and Maintenance Expenses</b>								
<b>Power Production Plant</b>								
Production Demand - Base	TOM	OMPPOB	PPBDA	\$ 39,348,724	\$ 14,195,133	\$ 4,907,140	\$ 950,467	\$ 8,519,730
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	\$ 48,777,080	\$ 19,879,017	\$ 7,192,626	\$ 1,113,459	\$ 10,646,558
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	\$ 24,653,572	\$ 11,741,715	\$ 3,210,385	\$ 485,572	\$ 4,668,406
Production Energy	TOM	OMPPEB	E01	\$ 467,969,007	\$ 169,820,783	\$ 58,359,946	\$ 11,303,776	\$ 101,323,950
Production Energy - Not Used	TOM	OMPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TOM	OMPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		OMPPT		\$ 580,748,382	\$ 214,636,649	\$ 73,670,097	\$ 13,853,274	\$ 125,158,664
<b>Transmission Plant</b>								
Transmission Demand - Base	TOM	OMTRB	PPBDA	\$ 5,795,644	\$ 2,090,791	\$ 722,769	\$ 139,994	\$ 1,254,865
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 7,184,340	\$ 2,927,966	\$ 1,059,397	\$ 164,001	\$ 1,568,124
Transmission Demand - Peak	TOM	OMTRP	PPSDA	\$ 3,631,206	\$ 1,729,429	\$ 472,855	\$ 71,520	\$ 687,606
Total Transmission Plant		OMTRT		\$ 16,611,190	\$ 6,748,185	\$ 2,255,021	\$ 375,514	\$ 3,510,594
<b>Distribution Poles</b>								
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
General	TOM	OMDSG	NCPP	\$ 5,503,806	\$ 2,664,348	\$ 720,189	\$ 115,148	\$ 993,732
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDPLD	NCPP	\$ 1,470,002	\$ 711,616	\$ 192,354	\$ 30,755	\$ 265,414
Primary Customer	TOM	OMDPLC	Cust08	\$ (451,318)	\$ (388,861)	\$ (46,826)	\$ (100)	\$ (3,408)
Secondary Demand	TOM	OMDSL D	SICD	\$ (448,556)	\$ (285,606)	\$ (93,205)	\$ -	\$ (56,845)
Secondary Customer	TOM	OMDSL C	Cust07	\$ (553,716)	\$ (477,275)	\$ (57,473)	\$ -	\$ (4,182)
Total Distribution Primary & Secondary Lines		OMDLT		\$ 16,412	\$ (440,125)	\$ (5,151)	\$ 30,655	\$ 200,979
<b>Distribution Line Transformers</b>								
Demand	TOM	OMDLTD	SICD	\$ 475,833	\$ 302,974	\$ 98,873	\$ -	\$ 60,302
Customer	TOM	OMDLTC	Cust07	\$ 399,987	\$ 344,768	\$ 41,517	\$ -	\$ 3,021
Total Distribution Line Transformers		OMDLTT		\$ 875,819	\$ 647,742	\$ 140,390	\$ -	\$ 63,323
<b>Distribution Services</b>								
Customer	TOM	OMDSC	C02	\$ 254,937	\$ 225,273	\$ 26,951	\$ -	\$ 1,985
<b>Distribution Meters</b>								
Customer	TOM	OMDMC	C03	\$ 11,937,039	\$ 10,039,877	\$ 1,321,268	\$ 20,613	\$ 442,094
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	TOM	OMDSC L	C04	\$ 1,269,997	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer	TOM	OMCAE	C05	\$ 15,321,627	\$ 12,127,608	\$ 1,606,435	\$ 31,226	\$ 1,062,717
<b>Customer Service &amp; Info.</b>								
Customer	TOM	OMCSI	C05	\$ 10,087,568	\$ 7,984,666	\$ 1,057,657	\$ 20,559	\$ 699,680
<b>Sales Expense</b>								
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 642,626,778	\$ 254,634,222	\$ 80,792,857	\$ 14,446,987	\$ 132,133,789

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Rate CTOD		Rate ITOD		Rate ITOD		Rate RTS
				Primary	Secondary	Primary	Secondary	Secondary	Transmission	
<b>Operation and Maintenance Expenses</b>										
<b>Power Production Plant</b>										
Production Demand - Base	TOM	OMPPDB	PPBDA	\$ 1,153,443	\$ 1,310,240	\$ 5,324,312	\$ 146,082	\$ -	\$ -	1,491,408
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	\$ 1,059,024	\$ 1,527,478	\$ 4,862,163	\$ 150,407	\$ -	\$ -	1,348,609
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	\$ 545,323	\$ 688,563	\$ 2,283,049	\$ 77,928	\$ -	\$ -	464,371
Production Energy	TOM	OMPEE	E01	\$ 13,717,745	\$ 15,582,507	\$ 63,321,321	\$ 1,737,333	\$ -	\$ -	17,737,112
Production Energy - Not Used	TOM	OMPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Production Energy - Not Used	TOM	OMPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Power Production Plant		OMPPT		\$ 16,475,536	\$ 19,108,788	\$ 75,590,846	\$ 2,111,749	\$ -	\$ -	21,041,500
<b>Transmission Plant</b>										
Transmission Demand - Base	TOM	OMTRB	PPBDA	\$ 169,860	\$ 192,984	\$ 784,214	\$ 21,516	\$ -	\$ -	219,668
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 155,983	\$ 224,981	\$ 686,687	\$ 22,153	\$ -	\$ -	198,636
Transmission Demand - Peak	TOM	OMTRP	PPSDA	\$ 80,320	\$ 101,418	\$ 336,269	\$ 11,478	\$ -	\$ -	66,397
Total Transmission Plant		OMTRT		\$ 406,163	\$ 519,383	\$ 1,807,169	\$ 55,147	\$ -	\$ -	486,701
<b>Distribution Poles</b>										
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Distribution Substation</b>										
General	TOM	OMDSG	NCPP	\$ 132,467	\$ 142,038	\$ 552,506	\$ 17,631	\$ -	\$ -	-
<b>Distribution Primary &amp; Secondary Lines</b>										
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Primary Demand	TOM	OMDPLD	NCPP	\$ 35,380	\$ 37,937	\$ 147,568	\$ 4,709	\$ -	\$ -	-
Primary Customer	TOM	OMDPLC	Cust08	\$ (23)	\$ (93)	\$ (50)	\$ (19)	\$ -	\$ -	-
Secondary Demand	TOM	OMDSL	SICD	\$ -	\$ (8,556)	\$ -	\$ (1,191)	\$ -	\$ -	-
Secondary Customer	TOM	OMDSL	Cust07	\$ -	\$ (115)	\$ -	\$ (23)	\$ -	\$ -	-
Total Distribution Primary & Secondary Lines		OMDLT		\$ 35,357	\$ 29,172	\$ 147,518	\$ 3,476	\$ -	\$ -	-
<b>Distribution Line Transformers</b>										
Demand	TOM	OMDLTD	SICD	\$ -	\$ 9,077	\$ -	\$ 1,264	\$ -	\$ -	-
Customer	TOM	OMDLTC	Cust07	\$ -	\$ 83	\$ -	\$ 17	\$ -	\$ -	-
Total Distribution Line Transformers		OMDLTT		\$ -	\$ 9,160	\$ -	\$ 1,281	\$ -	\$ -	-
<b>Distribution Services</b>										
Customer	TOM	OMDSC	C02	\$ -	\$ 54	\$ -	\$ 29	\$ -	\$ -	-
<b>Distribution Meters</b>										
Customer	TOM	OMDMC	C03	\$ 3,690	\$ 14,759	\$ 42,326	\$ 15,779	\$ -	\$ -	4,641
<b>Distribution Street &amp; Customer Lighting</b>										
Customer	TOM	OMDSCL	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Customer Accounts Expense</b>										
Customer	TOM	OMCAE	C05	\$ 14,572	\$ 56,288	\$ 31,226	\$ 11,796	\$ -	\$ -	3,470
<b>Customer Service &amp; Info.</b>										
Customer	TOM	OMCSI	C05	\$ 9,594	\$ 38,376	\$ 20,559	\$ 7,767	\$ -	\$ -	2,284
<b>Sales Expense</b>										
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total		OMT		\$ 17,077,409	\$ 19,920,018	\$ 78,192,150	\$ 2,224,655	\$ -	\$ -	21,538,596



LOUISVILLE GAS AND ELECTRIC COMPANY  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Special Contract Cust - Fort Knox	Special Contract Cust - Water Co.	Street Lighting Rate RLS & LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
<b>Operation and Maintenance Expenses</b>								
<b>Power Production Plant</b>								
Production Demand - Base	TOM	OMPPDB	PPBDA	\$ 751,364	\$ 197,201	\$ 374,325	\$ 14,164	\$ 13,713
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	\$ 971,282	\$ 215,787	-	-	\$ 10,670
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	\$ 418,801	\$ 65,293	-	-	\$ 4,165
Production Energy	TOM	OMPEE1	E01	\$ 8,935,870	\$ 2,345,283	\$ 4,451,801	\$ 168,451	\$ 163,088
Production Energy - Not Used	TOM	OMPEI1	E01	-	-	-	-	-
Production Energy - Not Used	TOM	OMPEP1	E01	-	-	-	-	-
Total Power Production Plant		OMPP1		\$ 11,077,317	\$ 2,823,565	\$ 4,828,127	\$ 182,615	\$ 191,635
<b>Transmission Plant</b>								
Transmission Demand - Base	TOM	OMTRB	PPBDA	\$ 110,668	\$ 29,046	\$ 55,134	\$ 2,086	\$ 2,020
Transmission Demand - Inter.	TOM	OMTRI	PPWDA	\$ 143,059	\$ 31,763	-	-	\$ 1,572
Transmission Demand - Peak	TOM	OMTRP	PPSDA	\$ 61,685	\$ 9,617	-	-	\$ 613
Total Transmission Plant		OMTRT		\$ 315,412	\$ 70,446	\$ 55,134	\$ 2,086	\$ 4,205
<b>Distribution Poles</b>								
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
General	TOM	OMDSG	NCPP	\$ 88,782	\$ 20,591	\$ 53,711	\$ 1,822	\$ 840
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDPLD	NCPP	\$ 23,713	\$ 5,500	\$ 14,346	\$ 487	\$ 224
Primary Customer	TOM	OMDPLC	Cusi08	\$ (1)	\$ (2)	\$ (11,812)	\$ (13)	\$ (110)
Secondary Demand	TOM	OMDSL D	SICD	\$ -	\$ -	\$ (3,003)	\$ (102)	\$ (47)
Secondary Customer	TOM	OMDSL C	Cusi07	\$ -	\$ -	\$ (14,497)	\$ (16)	\$ (134)
Total Distribution Primary & Secondary Lines		OMDLT		\$ 23,711	\$ 5,497	\$ (14,966)	\$ 355	\$ (66)
<b>Distribution Line Transformers</b>								
Demand	TOM	OMDLTD	SICD	\$ -	\$ -	\$ 3,185	\$ 108	\$ 50
Customer	TOM	OMDLTC	Cusi07	\$ -	\$ -	\$ 10,472	\$ 12	\$ 97
Total Distribution Line Transformers		OMDLTT		\$ -	\$ -	\$ 13,658	\$ 120	\$ 147
<b>Distribution Services</b>								
Customer	TOM	OMDSC	C02	\$ -	\$ -	\$ -	\$ 70	\$ 574
<b>Distribution Meters</b>								
Customer	TOM	OMDMC	C03	\$ 1,002	\$ 2,278	\$ -	\$ 3,120	\$ 25,593
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	TOM	OMDSCL	C04	\$ -	\$ -	\$ 1,269,997	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer	TOM	OMCAE	C05	\$ 694	\$ 1,388	\$ 368,376	\$ 416	\$ 3,416
<b>Customer Service &amp; Info.</b>								
Customer	TOM	OMCSI	C05	\$ 457	\$ 914	\$ 242,534	\$ 274	\$ 2,249
<b>Sales Expense</b>								
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 11,507,375	\$ 2,924,679	\$ 6,814,570	\$ 190,878	\$ 228,592

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 October 31, 2009

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
<b>Labor Expenses</b>								
<b>Power Production Plant</b>								
Production Demand - Base	TLB	LBPDB	PPBDA	\$ 8,976,137	\$ 3,238,160	\$ 1,119,405	\$ 216,818	\$ 1,943,501
Production Demand - Winter Peak	TLB	LBPDDI	PPWDA	\$ 11,126,911	\$ 4,534,754	\$ 1,640,765	\$ 254,000	\$ 2,428,667
Production Demand - Summer Peak	TLB	LBPDPD	PPSDA	\$ 5,623,914	\$ 2,678,492	\$ 732,345	\$ 110,768	\$ 1,064,946
Production Energy	TLB	LBPPEB	E01	\$ 15,294,665	\$ 5,517,582	\$ 1,907,382	\$ 369,442	\$ 3,311,579
Production Energy - Not Used	TLB	LBPPEI	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Production Energy - Not Used	TLB	LBPPEP	E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant	TLB	LBPPT	E01	\$ 41,021,626	\$ 15,988,988	\$ 5,399,897	\$ 951,028	\$ 8,748,693
<b>Transmission Plant</b>								
Transmission Demand - Base	TLB	LBTRB	PPBDA	\$ 892,916	\$ 322,121	\$ 111,355	\$ 21,568	\$ 193,333
Transmission Demand - Inter.	TLB	LBTRI	PPWDA	\$ 1,106,868	\$ 451,102	\$ 163,218	\$ 25,267	\$ 241,596
Transmission Demand - Peak	TLB	LBTRP	PPSDA	\$ 559,448	\$ 266,448	\$ 72,851	\$ 11,019	\$ 105,937
Total Transmission Plant	TLB	LBTRT		\$ 2,559,233	\$ 1,039,671	\$ 347,424	\$ 57,854	\$ 540,866
<b>Distribution Poles</b>								
Specific	TLB	LBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Substation</b>								
General	TLB	LBDSG	NCPP	\$ 1,344,277	\$ 650,754	\$ 175,903	\$ 28,124	\$ 242,714
<b>Distribution Primary &amp; Secondary Lines</b>								
Primary Specific	TLB	LBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDPLD	NCPP	\$ 941,562	\$ 455,812	\$ 123,209	\$ 19,699	\$ 170,006
Primary Customer	TLB	LBDPLC	Cus08	\$ 651,456	\$ 561,301	\$ 67,591	\$ 145	\$ 4,919
Secondary Demand	TLB	LBDSLD	SICD	\$ 104,000	\$ 66,220	\$ 21,610	\$ -	\$ 13,180
Secondary Customer	TLB	LBDSLC	Cus07	\$ 120,614	\$ 103,963	\$ 12,519	\$ -	\$ 911
Total Distribution Primary & Secondary Lines	TLB	LBDLT		\$ 1,817,651	\$ 1,187,296	\$ 224,929	\$ 19,844	\$ 189,015
<b>Distribution Line Transformers</b>								
Demand	TLB	LBDLTD	SICD	\$ 227,595	\$ 144,915	\$ 47,292	\$ -	\$ 28,843
Customer	TLB	LBDLTC	Cus07	\$ 191,317	\$ 164,906	\$ 19,858	\$ -	\$ 1,445
Total Distribution Line Transformers	TLB	LBDLTT		\$ 418,912	\$ 309,821	\$ 67,150	\$ -	\$ 30,288
<b>Distribution Services</b>								
Customer	TLB	LBDSC	C02	\$ 69,569	\$ 61,474	\$ 7,355	\$ -	\$ 542
<b>Distribution Meters</b>								
Customer	TLB	LBDMC	C03	\$ 3,988,064	\$ 3,354,238	\$ 441,424	\$ 6,886	\$ 147,700
<b>Distribution Street &amp; Customer Lighting</b>								
Customer	TLB	LBDSC	C04	\$ 236,315	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>								
Customer	TLB	LBCAE	C05	\$ 3,814,177	\$ 3,019,056	\$ 399,907	\$ 7,773	\$ 264,554
<b>Customer Service &amp; Info.</b>								
Customer	TLB	LBCSI	C05	\$ 896,766	\$ 709,822	\$ 94,024	\$ 1,828	\$ 62,200
<b>Sales Expense</b>								
Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 56,166,593	\$ 26,301,120	\$ 7,158,013	\$ 1,073,337	\$ 10,226,572