

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
<b>Operation &amp; Maintenance Expenses (Continued)</b>									
<b>Transmission</b>									
850-867	Transmission Expenses	F005	1,040,622	-	-	-	-	1,040,622	-
<b>Distribution Expenses</b>									
<b>Operation</b>									
870	Operation Supr and Engr	DOES	-	-	-	-	-	-	-
871	Dist Load Dispatching	F007	374,650	-	-	-	-	-	-
872	Compr. Station Labor and Exp.	F007	-	-	-	-	-	-	-
873	Compr. Station Fuel and Power	F007	-	-	-	-	-	-	-
874 01	Other Mains/Serv. Expenses	CADAL	3,368,434	-	-	-	-	-	-
874 02	Leak Survey-Mains	F009	-	-	-	-	-	-	-
874 03	Leak Survey - Service	F010	-	-	-	-	-	-	-
874 04	Locate Main per Request	CADAL	-	-	-	-	-	-	-
874 05	Check Stop Box Access	F010	-	-	-	-	-	-	-
874 06	Patrolling Mains	F009	-	-	-	-	-	-	-
874 07	Check/Grease Valves	F009	-	-	-	-	-	-	-
874 08	Opr. Odor Equipment	F007	-	-	-	-	-	-	-
874 09	Locate and Inspect Valve Boxes	F009	-	-	-	-	-	-	-
874 1	Cut Grass - Right of Way	F009	-	-	-	-	-	-	-
875	Meas and Reg Station Exp - General	OM875	644,897	-	-	-	-	-	-
876	Meas and Reg Station Exp - Industrial	F011	266,889	-	-	-	-	-	-
877	Meas and Reg Station Exp - City Gate	OM877	186,285	-	-	-	-	-	-
878	Meter and House Reg. Expense	F011	93,528	-	-	-	-	-	-
879	Customer Installation Expense	F011	406,005	-	-	-	-	-	-
880	Other Expenses	PTDSUB	3,029,079	-	-	-	-	-	-
881	Rents	PTDSUB	9,718	-	-	-	-	-	-
Total Operations Distribution Expense			8,379,484	-	-	-	-	-	-
Total Transmission and Distribution Oper Exp			9,420,106	\$	\$	\$	\$	1,040,622	\$

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Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
<b>Operation &amp; Maintenance Expenses (Continued)</b>								
<b>Transmission</b>								
850-867 Transmission Expenses	OM850	F005	-	-	-	-	-	-
<b>Distribution Expenses</b>								
<b>Operation</b>								
870 Operation Supr and Engr	OM870	DOES	-	-	-	-	-	-
871 Dist Load Dispatching	OM871	F007	374,650	-	-	-	-	-
872 Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	-
873 Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	-
874.01 Other Mains/Serv. Expenses	OM874.01	CADAL	-	1,688,827	293,778	263,981	19,767	-
874.02 Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	-
874.03 Leak Survey - Service	OM874.03	F010	-	-	-	-	-	-
874.04 Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	-
874.05 Check Stop Box Access	OM874.05	F010	-	-	-	-	-	-
874.06 Parolling Mains	OM874.06	F009	-	-	-	-	-	-
874.07 Check/Grease Valves	OM874.07	F009	-	-	-	-	-	-
874.08 Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	-
874.09 Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	-
874.1 Cut Grass - Right of Way	OM874.10	F009	-	644,897	-	-	-	-
875 Meas and Reg Station Exp. - General	OM875	F008	-	-	-	-	-	-
876 Meas and Reg Station Exp. - Industrial	OM876	F011	-	-	-	-	-	-
877 Meas and Reg Station Exp. - City Gate	OM877	F008	-	186,285	-	-	-	-
878 Meter and House Reg. Expense	OM878	F011	-	-	-	-	-	-
879 Customer Installation Expense	OM879	F011	-	87,429	229,892	206,575	15,469	-
880 Other Expenses	OM880	PTDSUB	-	280	738	663	50	-
881 Rents	OM881	PTDSUB	-	-	-	-	-	-
Total Operations Distribution Expense	OMDO		374,650	918,892	524,408	471,219	35,286	
Total Transmission and Distribution Oper Exp	OMTDO		\$ 374,650	\$ 918,892	\$ 524,408	\$ 471,219	\$ 35,286	

LOUISVILLE GAS AND ELECTRIC COMPANY

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Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
<b>Operation &amp; Maintenance Expenses (Continued)</b>						
<b>Transmission</b>						
850-867 Transmission Expenses	OM850	F005	-	-	-	-
<b>Distribution Expenses</b>						
<b>Operation</b>						
870 Operation Supr and Engr	OM870	DOES	-	-	-	-
871 Dist Load Dispatching	OM871	F007	-	-	-	-
872 Compr. Station Labor and Exp.	OM872	F007	-	-	-	-
873 Compr. Station Fuel and Power	OM873	F007	-	-	-	-
874 01 Other Mains/Serv. Expenses	OM874 01	CADAL	1,102,080	-	-	-
874 02 Leak Survey-Mains	OM874 02	F009	-	-	-	-
874 03 Leak Survey - Service	OM874 03	F010	-	-	-	-
874 04 Locate Main per Request	OM874 04	CADAL	-	-	-	-
874 05 Check Stop Box Access	OM874 05	F010	-	-	-	-
874 06 Patrolling Mains	OM874 06	F009	-	-	-	-
874 07 Check/Grease Valves	OM874 07	F009	-	-	-	-
874 08 Opr. Odor Equipment	OM874 08	F007	-	-	-	-
874 09 Locate and Inspect Valve Boxes	OM874 09	F009	-	-	-	-
874 1 Cut Grass - Right of Way	OM874 10	F009	-	-	-	-
875 Meas and Reg Station Exp.- General	OM875	F008	-	-	-	-
876 Meas and Reg Station Exp.- Industrial	OM876	F011	-	266,889	-	-
877 Meas and Reg Station Exp. - City Gate	OM877	F008	-	-	-	-
878 Meter and House Reg. Expense	OM878	F011	-	93,528	-	-
879 Customer Installation Expense	OM879	F011	-	406,005	-	-
880 Other Expenses	OM880	PTDSUB	862,327	305,815	-	-
881 Rents	OM881	PTDSUB	2,766	981	-	-
Total Operations Distribution Expense	OMDO		1,967,174	1,073,218	-	-
Total Transmission and Distribution Oper Exp	OMTDO		\$ 1,967,174	\$ 1,073,218	\$ -	\$ -

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Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
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Operation & Maintenance Expenses (Continued)

Maintenance Expense -- Distribution

885	Maintenance Supr and Engr	OM885							
886	Maintenance Structures	F008	592,928						
887	Maintenance Mains	F009	8,458,381						
888	Maintenance Comp. Station Equip.	OM888							
889	Maintenance Meas and Reg. General	F008	71,202						
890	Maintenance Meas and Reg. - Industrial	F011	208,249						
891	Maintenance Meas and Reg. - City Gate	F008	280,673						
892	Maintenance Services	OM892	1,207,872						
893	Maintenance Meters and House Reg.	F011							
894	Maintenance Other Equipment	PTDSUB	353,800						
Total Maintenance Expenses		OMME	11,173,106	\$	\$		\$		\$
Total Transmission & Distribution Expenses		OMDE	20,593,211	\$	\$		\$	1,040,622	\$

Customer Accounts Expense

901	Supervision	OM901	655,292						
902	Meter Reading	OM902	1,729,593						
903	Customer Records and Collections	OM903	4,346,793						
904	Uncollectible Accounts	OM904	1,517,462						
905	Misc. Cust Account Expenses	OM905	270,177						
Total Customer Accounts Expense		OMCA	8,519,316	\$	\$		\$		\$

Customer Service Expenses

907-910	Customer Service	OM907	4,610,603						
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Sales Expenses

911-916	Sales Expenses	OM911	22,308						
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Cost of Service Study  
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Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
<b>Operation &amp; Maintenance Expenses (Continued)</b>								
<b>Maintenance Expense — Distribution</b>								
885 Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-
886 Maintenance Structures	OM886	F008	592,928	-	-	-	-	-
887 Maintenance Mains	OM887	F009	-	6,302,964	1,096,425	985,218	73,775	
888 Maintenance Comp. Station Equip	OM888	F007	-	-	-	-	-	
889 Maintenance Meas and Reg. General	OM889	F008	71,202	-	-	-	-	
890 Maintenance Meas and Reg. - Industrial	OM890	F011	-	-	-	-	-	
891 Maintenance Meas and Reg. - City Gate	OM891	F008	280,673	-	-	-	-	
892 Maintenance Services	OM892	F010	-	-	-	-	-	
893 Maintenance Meters and House Reg	OM893	F011	-	154,361	26,852	24,128	1,807	
894 Maintenance Other Equipment	OM894	PTDSUB	10,212	-	-	-	-	
Total Maintenance Expenses	OMME		\$ 955,015	\$ 6,457,325	\$ 1,123,277	\$ 1,009,346	\$ 75,582	
Total Transmission & Distribution Expenses	OMDE		\$ 1,873,908	\$ 9,471,962	\$ 1,647,684	\$ 1,480,565	\$ 110,867	
<b>Customer Accounts Expense</b>								
901 Supervision	OM901	F012	-	-	-	-	-	
902 Meter Reading	OM902	F012	-	-	-	-	-	
903 Customer Records and Collections	OM903	F012	-	-	-	-	-	
904 Uncollectible Accounts	OM904	F012	-	-	-	-	-	
905 Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Customer Service Expenses</b>								
907-910 Customer Service	OM907	F013	-	-	-	-	-	
<b>Sales Expenses</b>								
911-916 Sales Expenses	OM911	F013	-	-	-	-	-	

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Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
<b>Operation &amp; Maintenance Expenses (Continued)</b>						
<b>Maintenance Expense – Distribution</b>						
885 Maintenance Supr and Engr	OM885	DMES	-	-	-	-
886 Maintenance Structures	OM886	F008	-	-	-	-
887 Maintenance Mains	OM887	F009	-	-	-	-
888 Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-
889 Maintenance Meas and Reg. General	OM889	F008	-	-	-	-
890 Maintenance Meas and Reg. - Industrial	OM890	F011	-	208,249	-	-
891 Maintenance Meas and Reg. - City Gate	OM891	F008	-	-	-	-
892 Maintenance Services	OM892	F010	1,207,872	-	-	-
893 Maintenance Meters and House Reg.	OM893	F011	-	-	-	-
894 Maintenance Other Equipment	OM894	PTDSUB	100,721	35,720	-	-
Total Maintenance Expenses	OMME		\$ 1,308,593	\$ 243,969	\$ -	\$ -
Total Transmission & Distribution Expenses	OMDE		\$ 3,275,767	\$ 1,317,187	\$ -	\$ -
<b>Customer Accounts Expense</b>						
901 Supervision	OM901	F012	-	-	655,292	-
902 Meter Reading	OM902	F012	-	-	1,729,593	-
903 Customer Records and Collections	OM903	F012	-	-	4,346,793	-
904 Uncollectible Accounts	OM904	F012	-	-	1,517,462	-
905 Misc. Cust. Account Expenses	OM905	F012	-	-	270,177	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ 8,519,316	\$ -
<b>Customer Service Expenses</b>						
907-910 Customer Service	OM907	F013	-	-	-	4,610,603
Sales Expenses	OM911	F013	-	-	-	22,308
911-916 Sales Expenses			-	-	-	-

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Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
<b>Operation &amp; Maintenance Expenses (Continued)</b>									
<b>Administrative &amp; General</b>									
920 Admin and General Salaries	OM920	LBSUB	3,325,921	13,919	104,639	185,004	441,302	111,398	-
921 Office Supplies and Expense	OM921	LBSUB	1,061,002	4,440	33,381	59,018	140,780	35,537	-
922 Admin Expenses Transferred	OM922	LBSUB	(410,957)	(1,720)	(12,929)	(22,859)	(54,528)	(13,765)	-
923 Outside Services Employed	OM923	LBSUB	1,214,328	5,082	38,205	67,547	161,124	40,673	-
924 Property Insurance	OM924	PTT	147,521	-	-	16,655	-	3,569	-
925 Injuries and Damages	OM925	LBSUB	467,992	1,959	14,724	26,032	62,096	15,675	-
926 Employee Pensions and Benefits	OM926	LBSUB	9,307,982	38,953	292,845	517,754	1,235,035	311,760	-
927 Franchise Requirement	OM927	PTT	524,749	-	-	59,245	-	12,696	-
928 Regulatory Commission Fee	OM928	PTT	55,329	-	-	6,247	-	1,339	-
929 Duplicate Charges -Credit	OM929	LBSUB	(1,086,388)	(4,546)	(34,180)	(60,430)	(144,148)	(36,387)	-
930.1 General Advertising Expense	OM930.1	PTT	127,090	-	-	14,349	-	3,075	-
930.2 Misc. General Expense	OM930.2	LBSUB	215,931	904	6,794	12,011	28,651	7,232	-
931 Rents	OM931	PTT	350,181	-	-	39,536	-	8,473	-
935 Maintenance of General Plant	OM935	PT389	2,562,346	-	-	288,839	-	62,264	-
Total Administrative and General Expense	OMAGT		17,863,024	58,990	443,478	1,208,946	1,870,310	563,540	-
Total Operation & Maintenance Expense	OMT		60,158,628	128,678	967,390	2,887,726	8,148,096	1,604,161	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
<b>Operation &amp; Maintenance Expenses (Continued)</b>								
<b>Administrative &amp; General</b>								
920 Admin and General Salaries	OM920	LBSUB	73,142	157,954	775,659	134,929	121,243	9,079
921 Office Supplies and Expense	OM921	LBSUB	23,333	50,389	247,443	43,044	38,678	2,896
922 Admin. Expenses Transferred	OM922	LBSUB	(9,038)	(19,517)	(95,842)	(16,672)	(14,981)	(1,122)
923 Outside Services Employed	OM923	LBSUB	26,705	57,671	283,201	49,264	44,267	3,315
924 Property Insurance	OM924	PTT	-	3,509	57,305	9,968	8,957	671
925 Injuries and Damages	OM925	LBSUB	10,292	22,226	109,143	18,986	17,060	1,277
926 Employee Pensions and Benefits	OM926	LBSUB	204,697	442,052	2,170,772	377,614	339,314	25,408
927 Franchise Requirement	OM927	PTT	-	12,483	203,839	35,459	31,862	2,386
928 Regulatory Commission Fee	OM928	PTT	-	1,316	21,493	3,360	3,360	252
929 Duplicate Charges -Credit	OM929	LBSUB	(23,891)	(51,594)	(253,363)	(44,074)	(39,603)	(2,966)
930.1 General Advertising Expense	OM930.1	PTT	-	3,023	49,368	8,588	7,717	578
930.2 Misc. General Expense	OM930.2	LBSUB	4,749	10,255	50,358	8,760	7,872	589
931 Rents	OM931	PTT	-	8,330	136,028	23,663	21,263	1,592
935 Maintenance of General Plant	OM935	PT389	-	63,824	964,753	167,823	150,801	11,292
Total Administrative and General Expense	OMAGT		\$ 309,989	\$ 761,919	\$ 4,720,158	\$ 821,090	\$ 737,809	\$ 55,248
Total Operation & Maintenance Expense	OMT		\$ 684,638	\$ 2,635,827	\$ 14,192,120	\$ 2,468,774	\$ 2,218,374	\$ 166,116



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Functional Assignment and Classification

Description	Name	Vector	Services		Meters		Customer Accounts		Customer Service Expense	
			Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer
<b>Operation &amp; Maintenance Expenses (Continued)</b>										
<b>Administrative &amp; General</b>										
920	Admin and General Salaries	OM920	LBSUB	289,095	175,289	635,003	98,268			
921	Office Supplies and Expense	OM921	LBSUB	92,224	55,919	202,572	31,348			
922	Admin. Expenses Transferred	OM922	LBSUB	(35,721)	(21,659)	(78,462)	(12,142)			
923	Outside Services Employed	OM923	LBSUB	105,551	64,000	231,846	35,879			
924	Property Insurance	OM924	PTT	34,611	12,275	-	-			
925	Injuries and Damages	OM925	LBSUB	40,679	24,665	89,351	13,827			
926	Employee Pensions and Benefits	OM926	LBSUB	809,066	490,567	1,777,130	275,013			
927	Franchise Requirement	OM927	PTT	123,117	43,662	-	-			
928	Regulatory Commission Fee	OM928	PTT	12,981	4,604	-	-			
929	Duplicate Charges -Credit	OM929	LBSUB	(94,431)	(57,257)	(207,419)	(32,098)			
930.1	General Advertising Expense	OM930.1	PTT	29,818	10,575	-	-			
930.2	Misc. General Expense	OM930.2	LBSUB	18,769	11,380	41,227	6,380			
931	Rents	OM931	PTT	82,160	29,137	-	-			
935	Maintenance of General Plant	OM935	PT389	629,503	223,247	-	-			
	Total Administrative and General Expense	OMAGT	\$	2,137,422	1,066,403	2,691,248	416,474			
	Total Operation & Maintenance Expense	OMT	\$	5,413,189	2,383,590	11,210,564	5,049,385			
			\$		30,162,627					

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Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
<b>Depreciation Expenses</b>									
Underground Storage									
350-357 Underground Storage Plant	DP350	F003	\$ 1,086,254	-	-	1,086,254	-	-	-
358 Asset Retire Obligation Gas Plant	DP350	F003	\$ 13,193	-	-	13,193	-	-	-
Total Underground Storage			\$ 1,099,446	-	-	1,099,446	-	-	-
Transmission									
365-371 Transmission Plant	DP365	F005	\$ 91,870	-	-	-	-	91,870	-
Distribution									
374 Land & Land Rights	DP374	F008	\$ 568	-	-	-	-	-	-
375 Structures & Improvements	DP375	F008	41,312	-	-	-	-	-	-
376 Mains	DP376	F009	5,687,052	-	-	-	-	-	-
378 Meas & Reg Station Eq -Gen	DP378	F008	238,761	-	-	-	-	-	-
379 Meas & Reg Station Eq -City Gate	DP379	F008	100,315	-	-	-	-	-	-
380 Services	DP380	F010	5,770,372	-	-	-	-	-	-
381 Meters	DP381	F011	1,202,032	-	-	-	-	-	-
382 Meter Installations	DP382	F011	-	-	-	-	-	-	-
383 House Regulators	DP383	F011	296,890	-	-	-	-	-	-
384 House Regulator Installations	DP384	F011	-	-	-	-	-	-	-
385 Industrial Meas & Reg Equipment	DP385	F011	3,086	-	-	-	-	-	-
387 Other Equipment	DP387	F011	1,636	-	-	-	-	-	-
388 Asset Retire Obligation Gas Plant-City Gate	DP388	F008	5	-	-	-	-	-	-
388 Asset Retire Obligation Gas Plant-Mains	DP388	F009	315	-	-	-	-	-	-
Total Distribution			\$ 13,342,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117 Gas Stored Underground	DP117	F003	\$ -	-	-	-	-	-	-
301-303 Intangible Plant	DP301	PTSUB	-	-	-	-	-	-	-
389-399 General Plant	DP389	PTSUB	352,364	-	-	39,720	-	8,562	-
Common Utility Plant	DP389	PTSUB	5,194,996	-	-	585,603	-	126,237	-
Total Depreciation Expense	DEPREX		\$ 20,081,020	\$ -	\$ -	1,724,770	\$ -	226,669	\$ -
<b>Regulatory Credits and Accretion</b>									
Regulatory Credits	REGCR	PTSUB	\$ (477,534)	-	-	(53,830)	-	(11,604)	-
Accretion	ACCBE	PTSUB	\$ 464,021	-	-	52,307	-	11,276	-
Amortization of Income Tax Credits	ITCAM	PTSUB	\$ (153,809)	-	-	(17,338)	-	(3,738)	-

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12 Months Ended October 31, 2009

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Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
<b>Depreciation Expenses</b>								
<b>Underground Storage</b>								
350-357 Underground Storage Plant	DP350	F003	-	-	-	-	-	-
358 Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-	-	-
Total Underground Storage			-	-	-	-	-	-
<b>Transmission</b>								
365-371 Transmission Plant	DP365	F005	-	-	-	-	-	-
<b>Distribution</b>								
374 Land & Land Rights	DP374	F008	-	568	-	-	-	-
375 Structures & Improvements	DP375	F008	-	41,312	-	-	-	-
376 Mains	DP376	F009	-	-	4,237,842	737,189	662,418	49,603
378 Meas & Reg Station Eq -Gen	DP378	F008	-	238,761	-	-	-	-
379 Meas & Reg Station Eq -City Gate	DP379	F008	-	100,315	-	-	-	-
380 Services	DP380	F010	-	-	-	-	-	-
381 Meters	DP381	F011	-	-	-	-	-	-
382 Meter Installations	DP382	F011	-	-	-	-	-	-
383 House Regulators	DP383	F011	-	-	-	-	-	-
384 House Regulator Installations	DP384	F011	-	-	-	-	-	-
385 Industrial Meas & Reg Equipment	DP385	F011	-	-	-	-	-	-
387 Other Equipment	DP387	F011	-	-	-	-	-	-
388 Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	5	-	-	-	-
388 Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	235	41	37	3
Total Distribution			\$ -	\$ 380,960	\$ 4,238,077	\$ 737,230	\$ 662,455	\$ 49,606
<b>Regulatory Credits and Accretion</b>								
117 Gas Stored Underground	DP117	F003	-	-	-	-	-	-
301-303 Intangible Plant	DP301	PTSUB	-	-	-	-	-	-
389-399 General Plant	DP389	PTSUB	-	8,777	132,669	23,078	20,738	1,553
Common Utility Plant	DFCP	PTSUB	-	129,399	1,955,977	340,250	305,739	22,894
Total Depreciation Expense	DEPREX		\$ -	\$ 519,136	\$ 6,326,723	\$ 1,100,558	\$ 988,932	\$ 74,053
<b>Regulatory Credits and Accretion</b>								
Regulatory Credits	REGCR	PTSUB	-	(11,895)	(179,797)	(31,276)	(28,104)	(2,104)
Accretion	ACCRC	PTSUB	-	11,558	174,709	30,391	27,309	2,045
Amortization of Income Tax Credits	ITCAM	PTSUB	-	(3,831)	(57,911)	(10,074)	(9,052)	(678)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
<b>Depreciation Expenses</b>						
<b>Underground Storage</b>						
350-357 Underground Storage Plant	DP350	F003	-	-	-	-
358 Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-
Total Underground Storage			-	-	-	-
<b>Transmission</b>						
365-371 Transmission Plant	DP365	F005	-	-	-	-
<b>Distribution</b>						
374 Land & Land Rights	DP374	F008	-	-	-	-
375 Structures & Improvements	DP375	F008	-	-	-	-
376 Mains	DP376	F009	-	-	-	-
378 Meas & Reg Station Eq.-Gen	DP378	F008	-	-	-	-
379 Meas & Reg Station Eq.-City Gate	DP379	F008	-	-	-	-
380 Services	DP380	F010	5,770,372	-	-	-
381 Meters	DP381	F011	-	1,202,032	-	-
382 Meter Installations	DP382	F011	-	-	-	-
383 House Regulators	DP383	F011	-	296,890	-	-
384 House Regulator Installations	DP384	F011	-	-	-	-
385 Industrial Meas & Reg Equipment	DP385	F011	-	3,086	-	-
387 Other Equipment	DP387	F011	-	1,636	-	-
388 Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-
388 Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-
Total Distribution			\$ 5,770,372	\$ 1,503,644	\$ -	\$ -
117 Gas Stored Underground	DP117	F003	-	-	-	-
301-303 Intangible Plant	DP301	PTSUB	-	-	-	-
389-399 General Plant	DP389	PTSUB	86,567	30,700	-	-
Common Utility Plant	DFCP	PTSUB	1,276,278	452,619	-	-
Total Depreciation Expense	DEPREX		\$ 7,133,217	\$ 1,986,963	\$ -	\$ -
<b>Regulatory Credits and Accretion</b>						
Regulatory Credits	REGCR	PTSUB	(117,318)	(41,606)	-	-
Accretion	ACCRC	PTSUB	113,998	40,428	-	-
<b>Amortization of Income Tax Credits</b>	ITCAM	PTSUB	(37,787)	(13,401)	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
<b>Taxes Other Than Income Taxes</b>									
Property Taxes	OTRE	PTT	-	-	-	-	-	-	-
Unemployment Insurance	OTPP	PTT	5,819,250	-	-	657,000	-	140,799	-
Federal Old Age & Survivor Insurance	OTUN	LBTOT	-	-	-	-	-	-	-
Public Service Commission Fee	OTFICA	LBTOT	-	-	-	-	-	-	-
Miscellaneous	OTCF	PTT	-	-	-	-	-	-	-
	OTMISC	PTT	-	-	-	-	-	-	-
Total Taxes Other Than Income Taxes	OTT		\$ 5,819,250	\$ -	\$ -	\$ 657,000	\$ -	\$ 140,799	\$ -
<b>Interest Expenses</b>									
	INT	PTT	10,397,327	-	-	1,173,869	-	251,567	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand		Distribution Mains - Low & Med. Pressure Demand		Distribution Mains - High Pressure Demand		Distribution Mains - High Pressure Customer		
				Demand	Demand	Demand	Demand	Demand	Customer	Demand	Customer	
<b>Taxes Other Than Income Taxes</b>												
Property Taxes	OTRE	PTT	-	-	-	-	-	-	-	-	26,459	
Unemployment Insurance	OTPP	PTT	-	138,426	-	-	393,222	-	-	-	-	
Federal Old Age & Survivor Insurance	OTUN	LBTOI	-	-	2,260,497	-	-	353,339	-	-	-	
Public Service Commission Fee	OTFICA	LBTOI	-	-	-	-	-	-	-	-	-	
Miscellaneous	OTCF	PTT	-	-	-	-	-	-	-	-	-	
	OTMISC	PTT	-	-	-	-	-	-	-	-	-	
Total Taxes Other Than Income Taxes	OTT	\$	-	138,426	\$	2,260,497	\$	393,222	\$	353,339	\$	26,459
<b>Interest Expenses</b>												
	INT	PTT	-	247,327	4,038,858	702,575	631,315	47,274				

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services		Meters		Customer Accounts		Customer Service Expense	
			Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer
<b>Taxes Other Than Income Taxes</b>										
Property Taxes	OTRE	PTT	-	-	-	-	-	-	-	-
Unemployment Insurance	OTPP	PTT	1,365,315	484,195	-	-	-	-	-	-
Federal Old Age & Survivor Insurance	OTUN	LBTOT	-	-	-	-	-	-	-	-
Public Service Commission Fee	OTFICA	LBTOT	-	-	-	-	-	-	-	-
Miscellaneous	OTCF	PTT	-	-	-	-	-	-	-	-
	OTMISC	PTT	-	-	-	-	-	-	-	-
Total Taxes Other Than Income Taxes	OTT		\$ 1,365,315	\$ 484,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Expenses</b>										
	INT	PTT	2,439,425	865,116	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
<b>Functional Assignment Vectors</b>									
Gas Supply Demand	F001		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Gas Supply Commodity	F002		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Storage Demand	F003		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Storage Commodity	F004		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Transmission Demand	F005		1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission Commodity	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Structures & Equipment	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Mains	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Accounts	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F013		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission & Distribution Mains	TDMSUB		\$ 297,624,135	\$ -	\$ -	\$ -	\$ -	\$ 13,658,204	\$ -



LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer			
<b>Functional Assignment Vectors</b>											
Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Transmission Commodity	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Distribution Structures & Equipment	F008		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000			
Distribution Mains	F009		0.000000	0.000000	0.745174	0.129626	0.116478	0.008722			
Services	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Meters	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Customer Accounts	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Customer Service Expense	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
Transmission & Distribution Mains	TDMSUB	\$	-	\$	211,603,955	\$	36,809,325	\$	33,075,872	\$	2,476,779

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
<b>Functional Assignment Vectors</b>						
Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000
Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000
Storage Demand	F003		0.000000	0.000000	0.000000	0.000000
Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000
Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000
Transmission Commodity	F006		0.000000	0.000000	0.000000	0.000000
Distribution Expense Commodity	F007		0.000000	0.000000	0.000000	0.000000
Distribution Structures & Equipment	F008		0.000000	0.000000	0.000000	0.000000
Distribution Mains	F009		1.000000	0.000000	0.000000	0.000000
Services	F010		0.000000	0.000000	0.000000	0.000000
Meters	F011		0.000000	1.000000	0.000000	0.000000
Customer Accounts	F012		0.000000	0.000000	1.000000	0.000000
Customer Service Expense	F013		0.000000	0.000000	0.000000	1.000000
Transmission & Distribution Mains	TDMSUB	\$	- \$	- \$	- \$	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Demand	Transmission Commodity
<b>Internally Generated Functional Vectors</b>									
Sub-Total Distribution Plant		PTDSUB	1,000,000	-	-	-	-	0.024300	-
Storage-Transmission-Distribution Subtotal		PTSUB	1,000,000	-	-	0.112724	-	-	-
Total Storage Plant		PTST	1,000,000	-	-	1,000,000	-	-	-
Transmission Plant		PT365	1,000,000	-	-	-	-	1,000,000	-
General Plant		PT389	1,000,000	-	-	-	-	-	-
Total Distribution Plant		PTDSUB	1,000,000	-	-	0.112724	-	0.024300	-
Sub-Total CWIP		CWIP	1,000,000	-	-	0.094157	-	-	-
Total Operation and Maintenance Expenses		OMT	1,000,000	0.002139	0.016081	0.048002	0.135444	0.026666	-
Total Depreciation Reserve		DEPR	1,000,000	-	-	0.143522	-	0.051620	-
Storage-Transmission -Distribution Plant Subtotal		PTSUB	1,000,000	-	-	0.112724	-	0.024300	-
Total Labor Expenses		LBTOT	1,000,000	0.003942	0.029633	0.058944	0.124972	0.032959	-
Transmission and Distribution Payroll		LBTD	1,000,000	-	-	-	-	0.060287	-
Transmission and Distribution Mains	OSE	TDMSUB	1,000,000	-	-	-	-	0.045891	-
Storage Operation Expenses Labor Subtotal	MSE		1,099,461	-	-	271,834	827,627	-	-
Storage Maintenance Expenses Labor Subtotal	CADAL		856,115	-	-	307,099	549,016	-	-
Mains & Services	DMCM		1,000,000	11.74%	88.26%	-	-	-	-
Demand/Commodity Percent of Purchased Gas Cost	DOES		2,923,145	-	-	-	-	-	-
Distribution Operation Expenses Labor Subtotal	DMES		4,063,211	-	-	-	-	-	-
Distribution Maintenance Expenses Labor Subtotal	LBSUB		13,381,829	56,002	421,015	744,361	1,775,575	448,209	\$
Subtotal Labor Expenses	ONSUB		42,295,604	69,689	523,911	1,678,780	6,277,786	1,040,622	\$
Subtotal O&M Expenses	DEPRDIS		163,053,642	-	-	-	-	-	\$
Depreciation Reserve - Distribution									

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
<b>Internally Generated Functional Vectors</b>								
Sub-Total Distribution Plant		PTDSUB	-	0.028863	0.436295	0.075895	0.068197	0.005107
Storage-Transmission-Distribution Subtotal		PTSUB	-	0.024908	0.376512	0.065496	0	0
Total Storage Plant		PTST	-	-	-	-	-	-
Transmission Plant		PT365	-	-	-	-	-	-
General Plant		PT389	-	0.024908	0.376512	0.065496	0	0
Total Distribution Plant		PTDSUB	-	0.028863	0.436295	0.075895	0	0
Sub-Total CWIP		CWIP	-	0.016924	0.475982	0.082799	0	0
Total Operation and Maintenance Expenses		OMT	0.011381	0.043815	0.235912	0.041038	0	0
Total Depreciation Reserve		DEPR	-	0.019976	0.360449	0.062702	0	0
Storage-Transmission -Distribution Plant Subtotal		PTSUB	-	0.024908	0.376512	0.065496	0	0
Total Labor Expenses		LBTOT	0.020713	0.046179	0.241546	0.042018	0	0
Transmission and Distribution Payroll		LBTID	0.039584	0.085483	0.419777	0.073022	0	0
Transmission and Distribution Mains		TDMSUB	-	-	0.710977	0.123677	0	0
Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-	-	-
Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-	-	-
Mains & Services	CADAL		-	-	211,603.955	36,809.325	33,075.872	2,476,779
Demand/Commodity Percent of Purchased Gas Cost	DMCM		294,287	424,768	834,744	145,207	130,479	9,771
Distribution Operation Expenses Labor Subtotal	DOES		-	210,759	2,286,115	397,679	357,343	26,758
Distribution Maintenance Expenses Labor Subtotal	DMES		294,287	635,526	3,120,839	542,886	487,822	36,529
Subtotal Labor Expenses	LBSUB	\$	374,650	1,873,908	9,471,962	1,480,565	1,647,684	110,867
Subtotal O&M Expenses	OMSUB	\$	-	3,939,462	73,329,204	12,755,898	11,462,108	858,303
Depreciation Reserve - Distribution	DEPRDIS	\$	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Functional Assignment and Classification

Description	Name	Vector	Services		Meters		Customer Accounts		Customer Service	
			Customer	Customer	Customer	Customer	Customer	Customer	Expense	Customer
<b>Internally Generated Functional Vectors</b>										
Sub-Total Distribution Plant		PTDSUB	0.284683		0.100960					
Storage-Transmission-Distribution Subtotal		PTSUB	0		0					
Total Storage Plant		PTST	-		-					
Transmission Plant		PT365	-		-					
General Plant		PT389	0		0					
Total Distribution Plant		PTDSUB	0		0					
Sub-Total CWIP		CWIP	0		0					0
Total Operation and Maintenance Expenses		OMT	0		0					0
Total Depreciation Reserve		DEPR	0		0					
Storage-Transmission -Distribution Plant Subtotal		PTSUB	0		0					0
Total Labor Expenses		LBTOT	0		0					0
Transmission and Distribution Payroll		LBTD	0		0					
Transmission and Distribution Mains		TDMSUB	-		-					
Storage Operation Expenses Labor Subtotal		OSE	-		-					
Storage Maintenance Expenses Labor Subtotal		MSE	-		-					
Mains & Services		CADAL	138,086,721		-					
Demand/Commodity Percent of Purchased Gas Cost		DMCM	-		-					
Distribution Operation Expenses Labor Subtotal		DOES	544,691		539,198					
Distribution Maintenance Expenses Labor Subtotal		DMES	618,480		166,077					
Subtotal Labor Expenses		LBSUB	1,163,171	\$	705,275	\$	2,554,931	\$	395,379	
Subtotal O&M Expenses		OMSUB	3,275,767	\$	1,317,187	\$	8,519,316	\$	4,632,911	
Depreciation Reserve - Distribution		DEPRDIS	54,595,308	\$	6,113,360	\$	-	\$	-	

## Seelye Exhibit 29

### Gas Cost of Service Study Class Allocation

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)			Firm Transportation Service (FT)	Special Contracts (SP)
								(AAGS)	(AAGS)	(AAGS)		
<b>Plant in Service</b>												
<b>Procurement Expenses</b>												
Demand Commodity	PTIS	PTISGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Procurement Expenses	PTIS	PTISGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage</b>												
Demand Commodity	PTIS	PTISSD	DEM02	\$ 73,084,009	\$ 48,406,101	\$ 22,808,308	\$ 1,869,600	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storage	PTIS	PTISSC	COM02	\$ 73,084,009	\$ 48,406,101	\$ 22,808,308	\$ 1,869,600	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>												
Demand Commodity	PTIS	PTISTD	DEM03	\$ 15,293,236	\$ 10,129,246	\$ 4,772,765	\$ 391,224	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission	PTIS	PTISTC	COM03	\$ 15,293,236	\$ 10,129,246	\$ 4,772,765	\$ 391,224	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>												
Commodity	PTIS	PTISDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Structures &amp; Equipment</b>												
Demand	PTIS	PTISDSD	DEM04	\$ 15,676,266	\$ 8,978,363	\$ 4,188,362	\$ 337,262	\$ 83,448	\$ 1,169,694	\$ 919,078	\$ -	\$ -
<b>Distribution Mains</b>												
Low/Medium Pressure - Demand	PTIS	PTISDMD	DEM05a	\$ 236,860,561	\$ 155,862,610	\$ 71,613,464	\$ 5,612,138	\$ 127,015	\$ 3,525,335	\$ -	\$ -	\$ -
Low/Medium Pressure - Customer	PTIS	PTISDMC	CUST01a	\$ 41,220,205	\$ 37,688,069	\$ 3,499,001	\$ 29,123	\$ 259	\$ 3,754	\$ -	\$ -	\$ -
High Pressure - Demand	PTIS	PTISDMD	DEM05	\$ 37,039,370	\$ 21,213,829	\$ 9,896,172	\$ 796,918	\$ 197,167	\$ 2,763,716	\$ 2,171,568	\$ -	\$ -
High Pressure - Customer	PTIS	PTISDMC	CUST01	\$ 2,773,573	\$ 2,535,398	\$ 235,406	\$ 2,003	\$ 131	\$ 610	\$ 26	\$ -	\$ -
Total Distribution Mains	PTIS	PTISDIS		\$ 317,993,709	\$ 217,318,905	\$ 85,244,043	\$ 6,640,181	\$ 324,572	\$ 6,293,413	\$ 2,171,594	\$ -	\$ -
<b>Services</b>												
Customer	PTIS	PTISSC	CUST02	\$ 154,617,165	\$ 142,301,428	\$ 12,067,653	\$ 112,407	\$ 37,881	\$ 91,317	\$ 6,478	\$ -	\$ -
<b>Meters</b>												
Customer	PTIS	PTISMC	CUST03	\$ 54,833,357	\$ 41,539,681	\$ 10,615,468	\$ 622,904	\$ 178,290	\$ 1,775,357	\$ 101,657	\$ -	\$ -
<b>Customer Accounts</b>												
Customer	PTIS	PTISCAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service</b>												
Customer	PTIS	PTISCSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PLT		\$ 631,487,742	\$ 466,674,745	\$ 139,696,619	\$ 9,973,598	\$ 624,191	\$ 9,329,781	\$ 3,186,807	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)		Firm Service (FT)		
								Transportation	Special Contracts	Service	(SP)	
<b>Rate Base</b>												
<b>Procurement Expenses</b>												
Demand	NCRB	REGSD	DEM01	\$ 16,916	\$ 9,688	\$ 4,520	\$ 364	\$ 90	\$ 1,262	\$ -	\$ 992	
Commodity	NCRB	REGSC	COM01	\$ 127,172	\$ 60,845	\$ 31,269	\$ 2,985	\$ 876	\$ 22,758	\$ -	\$ 8,439	
Total Procurement Expenses				\$ 144,088	\$ 70,533	\$ 35,789	\$ 3,349	\$ 966	\$ 24,021	\$ -	\$ 9,430	
<b>Storage</b>												
Demand	NCRB	RBSD	DEM02	\$ 107,165	\$ 70,979	\$ 33,444	\$ 2,741	\$ -	\$ -	\$ -	\$ -	
Commodity	NCRB	RBSC	COM02	\$ 1,071,140	\$ 698,437	\$ 344,279	\$ 28,424	\$ -	\$ -	\$ -	\$ -	
Total Storage				\$ 108,236,278	\$ 71,677,665	\$ 33,788,742	\$ 2,769,871	\$ -	\$ -	\$ -	\$ -	
<b>Transmission</b>												
Demand	NCRB	RBTD	DEM03	\$ 3,638,613	\$ 2,409,981	\$ 1,135,551	\$ 93,081	\$ -	\$ -	\$ -	\$ -	
Commodity	NCRB	RBTC	COM03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transmission				\$ 3,638,613	\$ 2,409,981	\$ 1,135,551	\$ 93,081	\$ -	\$ -	\$ -	\$ -	
<b>Distribution Expenses</b>												
Commodity	NCRB	RBDEC	COM04	\$ 90,002	\$ 43,061	\$ 22,130	\$ 2,113	\$ 620	\$ 16,107	\$ -	\$ 5,972	
Demand	NCRB	RBSD	DEM04	\$ 11,347,760	\$ 6,489,286	\$ 3,031,892	\$ 244,152	\$ 60,406	\$ 846,720	\$ -	\$ 665,304	
<b>Distribution Structures &amp; Equipment</b>												
<b>Distribution Mains</b>												
Low/Medium Pressure - Demand	NCRB	RBDMD	DEM05a	\$ 170,792,749	\$ 112,354,644	\$ 51,161,643	\$ 4,189,182	\$ 91,548	\$ 2,540,836	\$ -	\$ -	
Low/Medium Pressure - Customer	NCRB	RBDMC	CUST01a	\$ 29,710,058	\$ 27,164,220	\$ 2,521,955	\$ 20,991	\$ 187	\$ 2,705	\$ -	\$ -	
High Pressure - Demand	NCRB	RBDMD	DEM05	\$ 26,695,661	\$ 15,290,174	\$ 7,132,809	\$ 574,390	\$ 142,111	\$ 1,991,988	\$ 1,565,189	\$ 19	
High Pressure - Customer	NCRB	RBDMC	CUST01	\$ 1,999,093	\$ 1,827,424	\$ 169,673	\$ 1,443	\$ 94	\$ 439	\$ -	\$ -	
Total Distribution Mains				\$ 229,198,561	\$ 156,636,462	\$ 61,440,876	\$ 4,786,007	\$ 233,940	\$ 4,536,069	\$ 1,565,208	\$ -	
<b>Services</b>												
Customer	NCRB	RBSC	CUST02	\$ 90,087,389	\$ 82,911,649	\$ 7,031,195	\$ 65,494	\$ 22,071	\$ 53,206	\$ -	\$ 3,775	
<b>Meters</b>												
Customer	NCRB	RBMC	CUST03	\$ 46,919,438	\$ 35,544,395	\$ 9,083,372	\$ 533,002	\$ 152,558	\$ 1,519,125	\$ -	\$ 86,985	
<b>Customer Accounts</b>												
Customer	NCRB	RBCAC	CUST04	\$ 1,473,728	\$ 1,327,734	\$ 128,693	\$ 9,933	\$ 687	\$ 6,408	\$ -	\$ 275	
<b>Customer Service</b>												
Customer	NCRB	RBCSC	CUST05	\$ 663,787	\$ 598,029	\$ 57,965	\$ 4,474	\$ 309	\$ 2,886	\$ -	\$ 124	
Total				\$ 491,799,642	\$ 357,718,793	\$ 115,756,204	\$ 8,511,475	\$ 471,557	\$ 7,004,541	\$ 2,337,072	\$ -	



LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Special Contracts (SP)
<b>Operation and Maintenance Expenses</b>										
<b>Procurement Expenses</b>										
Demand	OMT	OMGSD	DEM01	\$ 128,678	\$ 73,699	\$ 34,380	\$ 2,769	\$ 685	\$ 9,601	\$ 7,544
Commodity	OMT	OMGSC	COM01	\$ 967,390	\$ 462,844	\$ 237,865	\$ 22,707	\$ 6,660	\$ 173,122	\$ 64,192
Total Procurement Expenses		OMGST		\$ 1,096,068	\$ 536,543	\$ 272,245	\$ 25,475	\$ 7,345	\$ 182,723	\$ 71,737
<b>Storage</b>										
Demand	OMT	OMSD	DEM02	\$ 2,897,726	\$ 1,912,642	\$ 901,211	\$ 73,872	\$ -	\$ -	\$ -
Commodity	OMT	OMSC	COM02	\$ 8,148,096	\$ 5,312,968	\$ 2,618,911	\$ 216,217	\$ -	\$ -	\$ -
Total Storage		OMST		\$ 11,035,822	\$ 7,225,611	\$ 3,520,122	\$ 290,089	\$ -	\$ -	\$ -
<b>Transmission</b>										
Demand	OMT	OMTD	DEM03	\$ 1,604,161	\$ 1,062,492	\$ 500,632	\$ 41,037	\$ -	\$ -	\$ -
Commodity	OMT	OMTC	COM03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission		OMTRT		\$ 1,604,161	\$ 1,062,492	\$ 500,632	\$ 41,037	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>										
Commodity	OMT	OMDEC	COM04	\$ 684,638	\$ 327,563	\$ 168,341	\$ 16,070	\$ 4,713	\$ 122,521	\$ 45,430
<b>Distribution Structures &amp; Equipment</b>										
Demand	OMT	OMDSD	DEM04	\$ 2,635,827	\$ 1,509,636	\$ 704,240	\$ 56,711	\$ 14,031	\$ 196,674	\$ 154,535
<b>Distribution Mains</b>										
Low/Medium Pressure - Demand	OMT	OMDMD	DEM05a	\$ 14,192,120	\$ 9,336,172	\$ 4,289,097	\$ 348,102	\$ 7,607	\$ 211,140	\$ -
Low/Medium Pressure - Customer	OMT	OMDMC	CUST01a	\$ 2,468,774	\$ 2,257,226	\$ 209,563	\$ 1,744	\$ 16	\$ 225	\$ -
High Pressure - Demand	OMT	OMDM0	DEM05	\$ 2,218,374	\$ 1,270,546	\$ 592,705	\$ 47,729	\$ 11,809	\$ 165,525	\$ 130,060
High Pressure - Customer	OMT	OMDM0	CUST01	\$ 166,116	\$ 151,851	\$ 14,099	\$ 120	\$ 8	\$ 37	\$ 2
Total Distribution Mains		OMDM0		\$ 19,045,384	\$ 13,015,795	\$ 5,105,464	\$ 397,696	\$ 19,439	\$ 376,927	\$ 130,062
<b>Services</b>										
Customer	OMT	OMSC	CUST02	\$ 5,413,189	\$ 4,982,011	\$ 422,482	\$ 3,935	\$ 1,326	\$ 3,197	\$ 227
<b>Meters</b>										
Customer	OMT	OMMC	CUST03	\$ 2,383,590	\$ 1,805,717	\$ 461,451	\$ 27,077	\$ 7,750	\$ 77,174	\$ 4,419
<b>Customer Accounts</b>										
Customer	OMT	OMCAC	CUST04	\$ 11,210,564	\$ 10,089,991	\$ 978,958	\$ 75,556	\$ 5,223	\$ 48,746	\$ 2,089
<b>Customer Service</b>										
Customer	OMT	OMCSC	CUST05	\$ 5,049,385	\$ 4,549,169	\$ 440,936	\$ 34,032	\$ 2,352	\$ 21,956	\$ 941
Total		OMTT		\$ 60,158,628	\$ 45,114,530	\$ 12,574,881	\$ 967,679	\$ 62,160	\$ 1,029,919	\$ 409,439

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Service (SP)	Special Contracts (SP)	
<b>Payroll Expenses</b>												
Procurement Expenses												
Demand	LBTOT	LBGSD	DEM01	\$ 65,674	\$ 37,614	\$ 17,547	\$ 1,413	\$ 350	\$ 4,900	\$ 3,850	\$ 3,850	
Commodity	LBTOT	LBGSC	COM01	493,727	236,222	121,389	11,569	3,399	88,356	32,762	32,762	
Total Procurement Expenses		LBGST		\$ 559,400	\$ 273,836	\$ 138,946	\$ 13,002	\$ 3,749	\$ 93,257	\$ 36,612	\$ 36,612	
Storage												
Demand	LBTOT	LBSD	DEM02	\$ 982,096	\$ 650,477	\$ 306,496	\$ 25,124	\$ -	\$ -	\$ -	\$ -	
Commodity	LBTOT	LBSC	COM02	2,082,227	1,357,717	669,257	55,254	-	-	-	-	
Total Storage		LBST		\$ 3,064,323	\$ 2,008,193	\$ 975,753	\$ 80,377	\$ -	\$ -	\$ -	\$ -	
Transmission												
Demand	LBTOT	LBTOT	DEM03	\$ 549,153	\$ 363,723	\$ 171,381	\$ 14,048	\$ -	\$ -	\$ -	\$ -	
Commodity	LBTOT	LBTC	COM03	-	-	-	-	-	-	-	-	
Total Transmission		LBTRT		\$ 549,153	\$ 363,723	\$ 171,381	\$ 14,048	\$ -	\$ -	\$ -	\$ -	
Distribution Expenses												
Commodity	LBTOT	LBDEC	COM04	\$ 345,112	\$ 165,118	\$ 84,857	\$ 8,101	\$ 2,376	\$ 61,761	\$ 22,900	\$ 22,900	
Distribution Structures & Equipment												
Demand	LBTOT	LBDSO	DEM04	\$ 769,410	\$ 440,670	\$ 205,571	\$ 16,554	\$ 4,096	\$ 57,410	\$ 45,109	\$ 45,109	
Distribution Mains												
Low/Medium Pressure - Demand	LBTOT	LBDMD	DEM05a	\$ 4,024,521	\$ 2,647,499	\$ 1,216,278	\$ 98,713	\$ 2,157	\$ 59,874	\$ -	\$ -	
Low/Medium Pressure - Customer	LBTOT	LBDMC	CUST01a	700,081	640,091	59,427	495	4	64	-	-	
High Pressure - Demand	LBTOT	LBDMC	DEM05	629,074	360,294	168,076	13,535	3,349	46,939	36,862	36,862	
High Pressure - Customer	LBTOT	LBDMC	CUST01	47,106	43,061	3,998	34	2	10	0	0	
Total Distribution Mains				\$ 5,400,783	\$ 3,690,946	\$ 1,447,779	\$ 112,776	\$ 5,513	\$ 106,887	\$ 36,882	\$ 36,882	
Services												
Customer	LBTOT	LBSC	CUST02	\$ 1,602,007	\$ 1,474,402	\$ 125,034	\$ 1,165	\$ 392	\$ 946	\$ 67	\$ 67	
Meters												
Customer	LBTOT	LBMC	CUST03	\$ 911,466	\$ 690,492	\$ 176,455	\$ 10,354	\$ 2,964	\$ 29,511	\$ 1,690	\$ 1,690	
Customer Accounts												
Customer	LBTOT	LBCAC	CUST04	\$ 2,996,181	\$ 2,699,365	\$ 261,640	\$ 20,193	\$ 1,396	\$ 13,028	\$ 558	\$ 558	
Customer Service												
Customer	LBTOT	LBCSC	CUST05	\$ 463,663	\$ 417,731	\$ 40,489	\$ 3,125	\$ 216	\$ 2,016	\$ 86	\$ 86	
Total		LBTT		\$ 16,861,498	\$ 12,224,475	\$ 3,627,906	\$ 279,696	\$ 20,701	\$ 364,815	\$ 143,906	\$ 143,906	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)		Firm Transportation Service (FT)	Special Contracts (SP)
								(AAGS)	(AAGS)		
<b>Depreciation Expenses</b>											
<b>Procurement Expenses</b>											
Demand Commodity	DEPREX	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Procurement Expenses	DEPREX	DEGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage</b>											
Demand Commodity	DEPREX	DESD	DEM02	\$ 1,724,770	\$ 1,142,375	\$ 538,272	\$ 44,122	\$ -	\$ -	\$ -	\$ -
Total Storage	DEPREX	DESC	COM02	\$ 1,724,770	\$ 1,142,375	\$ 538,272	\$ 44,122	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>											
Demand Commodity	DEPREX	DETD	DEM03	\$ 226,669	\$ 150,131	\$ 70,740	\$ 5,799	\$ -	\$ -	\$ -	\$ -
Total Transmission	DEPREX	DETC	COM03	\$ 226,669	\$ 150,131	\$ 70,740	\$ 5,799	\$ -	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>											
Demand Commodity	DEPREX	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Structures &amp; Equipment</b>											
Demand	DEPREX	DESD	DEM04	\$ 519,136	\$ 297,329	\$ 138,703	\$ 11,169	\$ 2,763	\$ 38,736	\$ 30,436	\$ -
<b>Distribution Mains</b>											
Low/Medium Pressure - Demand	DEPREX	DEDM	DEM05a	\$ 6,326,723	\$ 4,161,984	\$ 1,912,042	\$ 155,181	\$ 3,391	\$ 94,125	\$ -	\$ -
Low/Medium Pressure - Customer	DEPREX	DEDMC	CUST01a	\$ 1,100,558	\$ 1,006,252	\$ 93,421	\$ 778	\$ 7	\$ 100	\$ -	\$ -
High Pressure - Demand	DEPREX	DEDM	DEM05	\$ 988,932	\$ 566,398	\$ 264,223	\$ 21,277	\$ 5,264	\$ 73,790	\$ 57,980	\$ -
High Pressure - Customer	DEPREX	DEDMC	CUST01	\$ 74,053	\$ 67,694	\$ 6,285	\$ 53	\$ 3	\$ 16	\$ 1	\$ -
Total Distribution Mains				\$ 8,490,265	\$ 5,802,327	\$ 2,275,971	\$ 177,289	\$ 8,666	\$ 168,031	\$ 57,980	\$ -
Services Customer	DEPREX	DESC	CUST02	\$ 7,133,217	\$ 6,565,034	\$ 556,738	\$ 5,186	\$ 1,748	\$ 4,213	\$ 299	\$ -
Meters Customer	DEPREX	DEMC	CUST03	\$ 1,986,963	\$ 1,505,248	\$ 384,666	\$ 22,572	\$ 6,461	\$ 64,333	\$ 3,684	\$ -
Customer Accounts Customer	DEPREX	DECAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Customer	DEPREX	DECSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ 20,081,020	\$ 15,462,445	\$ 3,965,089	\$ 266,137	\$ 19,638	\$ 275,312	\$ 92,399	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)		Firm		
								Transportation Service (FT)	Special Contracts (SP)			
<b>Regulatory Credits</b>												
<b>Procurement Expenses</b>												
Demand Commodity	REGCR	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Procurement Expenses	REGCR	DEGSC DEGST	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage</b>												
Demand Commodity	REGCR	DESD	DEM02	\$ (53,830)	\$ (35,653)	\$ (16,799)	\$ (1,377)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storage	REGCR	DESC DEST	COM02	\$ (53,830)	\$ (35,653)	\$ (16,799)	\$ (1,377)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>												
Demand Commodity	REGCR	DETD	DEM03	\$ (11,604)	\$ (7,686)	\$ (3,621)	\$ (297)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission	REGCR	DETC DETT	COM03	\$ (11,604)	\$ (7,686)	\$ (3,621)	\$ (297)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>												
Demand Commodity	REGCR	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Structures &amp; Equipment</b>												
Demand	REGCR	DESD	DEM04	\$ (11,895)	\$ (6,812)	\$ (3,178)	\$ (258)	\$ (63)	\$ (888)	\$ (697)	\$ -	\$ -
<b>Distribution Mains</b>												
Low/Medium Pressure - Demand	REGCR	DEDM	DEM05a	\$ (179,797)	\$ (118,278)	\$ (54,338)	\$ (4,410)	\$ (96)	\$ (2,675)	\$ -	\$ -	\$ -
Low/Medium Pressure - Customer	REGCR	DEDMC	CUST01a	\$ (31,276)	\$ (28,596)	\$ (2,655)	\$ (22)	\$ (0)	\$ (3)	\$ -	\$ -	\$ -
High Pressure - Demand	REGCR	DEDM	DEM05	\$ (28,104)	\$ (16,096)	\$ (7,509)	\$ (605)	\$ (150)	\$ (2,097)	\$ (1,648)	\$ (0)	\$ (0)
High Pressure - Customer	REGCR	DEDMC	CUST01	\$ (2,104)	\$ (1,924)	\$ (179)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Total Distribution Mains				\$ (241,282)	\$ (164,894)	\$ (64,680)	\$ (5,038)	\$ (246)	\$ (4,775)	\$ (1,648)	\$ (1,648)	\$ (0)
<b>Services</b>												
Customer	REGCR	DESC	CUST02	\$ (117,318)	\$ (107,973)	\$ (9,156)	\$ (85)	\$ (29)	\$ (69)	\$ (5)	\$ -	\$ -
<b>Meters</b>												
Customer	REGCR	DEMC	CUST03	\$ (41,606)	\$ (31,519)	\$ (8,055)	\$ (473)	\$ (135)	\$ (1,347)	\$ (77)	\$ -	\$ -
<b>Customer Accounts</b>												
Customer	REGCR	DECAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service</b>												
Customer	REGCR	DECSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RCR		\$ (477,534)	\$ (354,538)	\$ (105,490)	\$ (7,528)	\$ (474)	\$ (7,079)	\$ (2,427)	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service		Firm		
								(AAGS)	(FT)	Transportation Service	Special Contracts (SP)	
<b>Accretion Expense</b>												
<b>Procurement Expenses</b>												
Demand		ACCRE DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity		ACCRE DEGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Procurement Expenses		DEGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage</b>												
Demand		ACCRE DESD	DEM02	\$ 52,307	\$ 34,644	\$ 16,324	\$ 1,338	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity		ACCRE DESC	COM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storage		DEST		\$ 52,307	\$ 34,644	\$ 16,324	\$ 1,338	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>												
Demand		ACCRE DETD	DEM03	\$ 11,276	\$ 7,468	\$ 3,519	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity		ACCRE DETC	COM03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission		DETT		\$ 11,276	\$ 7,468	\$ 3,519	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>												
Commodity		ACCRE DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Structures &amp; Equipment</b>												
Demand		ACCRE DEDSD	DEM04	\$ 11,558	\$ 6,620	\$ 3,088	\$ 249	\$ 62	\$ 862	\$ 678	\$ -	\$ -
<b>Distribution Mains</b>												
Low/Medium Pressure - Demand		ACCRE DEDMD	DEM05a	\$ 174,709	\$ 114,931	\$ 52,800	\$ 4,285	\$ 94	\$ 2,599	\$ -	\$ -	\$ -
Low/Medium Pressure - Customer		ACCRE DEDMC	CUST01a	\$ 30,391	\$ 27,787	\$ 2,580	\$ 21	\$ 0	\$ 3	\$ -	\$ -	\$ -
High Pressure - Demand		ACCRE DEDMD	DEM05	\$ 27,309	\$ 15,641	\$ 7,296	\$ 588	\$ 145	\$ 2,038	\$ 1,601	\$ -	\$ -
High Pressure - Customer		ACCRE DEDMC	CUST01	\$ 2,045	\$ 1,868	\$ 174	\$ 1	\$ 0	\$ 0	\$ 0	\$ -	\$ -
Total Distribution Mains				\$ 234,454	\$ 160,228	\$ 62,850	\$ 4,896	\$ 239	\$ 4,640	\$ 1,601	\$ -	\$ -
Services Customer		ACCRE DESC	CUST02	\$ 113,998	\$ 104,918	\$ 8,897	\$ 83	\$ 28	\$ 67	\$ 5	\$ -	\$ -
Meters Customer		ACCRE DEMC	CUST03	\$ 40,428	\$ 30,627	\$ 7,827	\$ 459	\$ 131	\$ 1,309	\$ 75	\$ -	\$ -
Customer Accounts Customer		ACCRE DECAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Customer		ACCRE DECSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		ACC		\$ 464,021	\$ 344,505	\$ 102,505	\$ 7,313	\$ 460	\$ 6,879	\$ 2,358	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)		Firm		
								Transportation Service (FT)	Special Contracts (SP)			
<b>ITC Amortization</b>												
<b>Procurement Expenses</b>												
Demand	ITCAM	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Commodity	ITCAM	DEGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Procurement Expenses		DEGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Storage</b>												
Demand	ITCAM	DESD	DEM02	\$ (17,338)	\$ (11,484)	\$ (5,411)	\$ (444)	\$ -	\$ -	\$ -	\$ -	
Commodity	ITCAM	DESC	COM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Storage		DEST		\$ (17,338)	\$ (11,484)	\$ (5,411)	\$ (444)	\$ -	\$ -	\$ -	\$ -	
<b>Transmission</b>												
Demand	ITCAM	DETD	DEM03	\$ (3,738)	\$ (2,475)	\$ (1,166)	\$ (96)	\$ -	\$ -	\$ -	\$ -	
Commodity	ITCAM	DETC	COM03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transmission		DETT		\$ (3,738)	\$ (2,475)	\$ (1,166)	\$ (96)	\$ -	\$ -	\$ -	\$ -	
<b>Distribution Expenses</b>												
Commodity	ITCAM	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Distribution Structures &amp; Equipment</b>												
Demand	ITCAM	DESDS	DEM04	\$ (3,831)	\$ (2,194)	\$ (1,024)	\$ (82)	\$ (20)	\$ (286)	\$ (225)	\$ -	
<b>Distribution Mains</b>												
Low/Medium Pressure - Demand	ITCAM	DEDM	DEM05a	\$ (57,911)	\$ (38,096)	\$ (17,502)	\$ (1,420)	\$ (31)	\$ (862)	\$ -	\$ -	
Low/Medium Pressure - Customer	ITCAM	DEDMC	CUST01a	\$ (10,074)	\$ (9,211)	\$ (855)	\$ (7)	\$ (0)	\$ (1)	\$ -	\$ -	
High Pressure - Demand	ITCAM	DEDM	DEM05	\$ (9,052)	\$ (5,184)	\$ (2,419)	\$ (195)	\$ (48)	\$ (675)	\$ (531)	\$ -	
High Pressure - Customer	ITCAM	DEDMC	CUST01	\$ (678)	\$ (620)	\$ (58)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
Total Distribution Mains				\$ (77,715)	\$ (53,111)	\$ (20,833)	\$ (1,623)	\$ (79)	\$ (1,538)	\$ (531)	\$ (531)	
<b>Services</b>												
Customer	ITCAM	DESC	CUST02	\$ (37,787)	\$ (34,777)	\$ (2,949)	\$ (27)	\$ (9)	\$ (22)	\$ (2)	\$ (2)	
<b>Meters</b>												
Customer	ITCAM	DEMC	CUST03	\$ (13,401)	\$ (10,152)	\$ (2,594)	\$ (152)	\$ (44)	\$ (434)	\$ (25)	\$ -	
<b>Customer Accounts</b>												
Customer	ITCAM	DECAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Customer Service</b>												
Customer	ITCAM	DECSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		ITC		\$ (153,809)	\$ (114,193)	\$ (33,977)	\$ (2,424)	\$ (153)	\$ (2,280)	\$ (782)	\$ (782)	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Service Special Contracts (SP)
<b>Other Taxes</b>										
<b>Procurement Expenses</b>										
Demand Commodity	OTT	OTTGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	OTT	OTTGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Procurement Expenses		OTTGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage</b>										
Demand Commodity	OTT	OTTSD	DEM02	\$ 657,000	\$ 435,154	\$ 205,039	\$ 16,807	\$ -	\$ -	\$ -
Commodity	OTT	OTTSC	COM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storage		OTTST		\$ 657,000	\$ 435,154	\$ 205,039	\$ 16,807	\$ -	\$ -	\$ -
<b>Transmission</b>										
Demand Commodity	OTT	OTTID	DEM03	\$ 140,799	\$ 93,256	\$ 43,941	\$ 3,602	\$ -	\$ -	\$ -
Commodity	OTT	OTTIC	COM03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission		OTTIT		\$ 140,799	\$ 93,256	\$ 43,941	\$ 3,602	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>										
Commodity	OTT	OTTDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Structures &amp; Equipment</b>										
Demand	OTT	OTTSD	DEM04	\$ 138,426	\$ 79,282	\$ 36,985	\$ 2,978	\$ 737	\$ 10,329	\$ 8,116
<b>Distribution Mains</b>										
Low/Medium Pressure - Demand	OTT	OTTMD	DEM05a	\$ 2,260,497	\$ 1,487,050	\$ 683,160	\$ 55,445	\$ 1,212	\$ 33,630	\$ -
Low/Medium Pressure - Customer	OTT	OTTDMC	CUST01a	\$ 393,222	\$ 359,527	\$ 33,379	\$ 278	\$ 2	\$ 36	\$ -
High Pressure - Demand	OTT	OTTDMC	DEM05	\$ 353,339	\$ 202,370	\$ 94,405	\$ 7,602	\$ 1,881	\$ 26,365	\$ 20,716
High Pressure - Customer	OTT	OTTDMC	CUST01	\$ 26,459	\$ 24,187	\$ 2,246	\$ 19	\$ 1	\$ 6	\$ 0
Total Distribution Mains		OTTDMC		\$ 3,033,516	\$ 2,073,134	\$ 813,190	\$ 63,344	\$ 3,096	\$ 60,036	\$ 20,716
<b>Services</b>										
Customer	OTT	OTTSC	CUST02	\$ 1,365,315	\$ 1,256,563	\$ 106,561	\$ 993	\$ 335	\$ 806	\$ 57
<b>Meters</b>										
Customer	OTT	OTTMC	CUST03	\$ 484,195	\$ 366,807	\$ 93,738	\$ 5,500	\$ 1,574	\$ 15,677	\$ 898
<b>Customer Accounts</b>										
Customer	OTT	OTTAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service</b>										
Customer	OTT	OTTCSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ 5,819,250	\$ 4,304,196	\$ 1,299,452	\$ 93,225	\$ 5,742	\$ 86,848	\$ 29,787

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)		Firm Transportation Service (FT)	Special Contracts (SP)
								(AAGS)	(FT)		
<b>Interest Expense</b>											
<b>Procurement Expenses</b>											
Demand Commodity	INT	INTGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Procurement Expenses	INT	INTGSC INTGST	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage</b>											
Demand Commodity	INT	INTSD	DEM02	\$ 1,173,869	\$ 777,495	\$ 366,345	\$ 30,029	\$ -	\$ -	\$ -	\$ -
Total Storage	INT	INTSC INTST	COM02	\$ 1,173,869	\$ 777,495	\$ 366,345	\$ 30,029	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>											
Demand Commodity	INT	INTTD	DEM03	\$ 251,567	\$ 166,622	\$ 78,510	\$ 6,435	\$ -	\$ -	\$ -	\$ -
Total Transmission	INT	INTTC INTTT	COM03	\$ 251,567	\$ 166,622	\$ 78,510	\$ 6,435	\$ -	\$ -	\$ -	\$ -
<b>Distribution Expenses</b>											
Commodity	INT	INTDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Structures &amp; Equipment</b>											
Demand	INT	INTDSD	DEM04	\$ 247,327	\$ 141,654	\$ 66,081	\$ 5,321	\$ 1,317	\$ 18,454	\$ 14,500	\$ -
<b>Distribution Mains</b>											
Low/Medium Pressure - Demand	INT	INTDMD	DEM05a	\$ 4,038,858	\$ 2,656,930	\$ 1,220,611	\$ 99,065	\$ 2,165	\$ 60,087	\$ -	\$ -
Low/Medium Pressure - Customer	INT	INTDMC	CUST01a	\$ 702,975	\$ 642,372	\$ 59,638	\$ 496	\$ 4	\$ 64	\$ -	\$ -
High Pressure - Demand	INT	INTDMD	DEM05	\$ 631,315	\$ 381,578	\$ 168,675	\$ 13,583	\$ 3,361	\$ 47,106	\$ 37,013	\$ -
High Pressure - Customer	INT	INTDMC	CUST01	\$ 47,274	\$ 43,214	\$ 4,012	\$ 34	\$ 2	\$ 10	\$ 0	\$ -
Total Distribution Mains	INT	INTDMD INTDMC	DEM05 CUST01	\$ 5,420,022	\$ 3,704,094	\$ 1,452,936	\$ 113,178	\$ 5,532	\$ 107,268	\$ 37,014	\$ -
<b>Services</b>											
Customer	INT	INTSC	CUST02	\$ 2,439,425	\$ 2,245,117	\$ 190,394	\$ 1,773	\$ 598	\$ 1,441	\$ 102	\$ -
<b>Meters</b>											
Customer	INT	INTMC	CUST03	\$ 865,116	\$ 655,380	\$ 167,482	\$ 9,828	\$ 2,813	\$ 28,010	\$ 1,604	\$ -
<b>Customer Accounts</b>											
Customer	INT	INTCAC	CUST04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service</b>											
Customer	INT	INTCSC	CUST05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 10,397,327	\$ 7,690,361	\$ 2,321,748	\$ 166,565	\$ 10,259	\$ 155,173	\$ 53,220	\$ -



LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Service Special Contracts (SP)
<b>Net Operating Income -- Adjusted Test Period</b>										
<b>Operating Revenues</b>										
Sales and Transportation			REV01	408,703,213	266,835,228	123,545,049	10,222,598	2,791,492	3,961,597	1,347,249
Interdepartmental Sales			REV01	6,531,020	4,263,989	1,974,232	163,356	44,608	63,306	21,529
Forfeited Discounts			REVFD	3,212,301	2,605,350	555,513	38,246	-	13,193	-
Miscellaneous Revenue			REVMSR	443,726	28,485	332,902	-	744	81,595	-
Total Operating Revenues		TOR		\$ 418,890,259	\$ 273,733,051	\$ 126,407,696	\$ 10,424,199	\$ 2,836,844	\$ 4,119,691	\$ 1,368,778
<b>Pro-Forma Adjustments to Revenues</b>										
VDT Amortization and Surcredit			REVUC	(323)	(224)	(77)	(5)	(1)	(12)	(4)
Adjust Base Rates to reflect full year of FAC Roll-in			REVADJ1	9,941,202	7,866,572	1,939,945	78,152	6,208	54,562	5,762
Elimination of ECR, MSR, DSM, FAC, and GSC accruals			REV01	2,228,479	1,454,935	673,637	55,739	15,221	21,601	7,346
Temperature Normalization				(248,948)	(190,208)	(16,121)	(18,867)	(1,739)	(13,053)	(8,950)
Year-End Customer Adjustment			REVADJ2	1,760,940	259,367	1,404,610	96,963	-	-	-
Rate Switching				22,135	(22,236)				44,371	
Adjustment to eliminate gas supply cost recoveries			REVGSC	(322,476,565)	(206,301,504)	(103,957,947)	(8,992,672)	(2,711,423)	(445,190)	(67,829)
Adjustment to eliminate unbilled revenues			REV01	11,377,000	7,427,846	3,439,102	284,565	77,706	110,278	37,503
Removal of DSM Revenues			REVADJ4	(2,319,554)	(2,207,347)	(104,277)	-	(899)	(7,031)	-
Total Revenue Adjustments				\$ (299,715,634)	\$ (191,700,564)	\$ (96,621,129)	\$ (8,518,360)	\$ (2,614,926)	\$ (234,483)	\$ (26,172)
Total Adjusted Revenue		TREVADJ		\$ 119,174,625	\$ 82,032,488	\$ 29,786,568	\$ 1,905,838	\$ 221,918	\$ 3,885,208	\$ 1,342,605
<b>Expenses</b>										
Operation and Maintenance Expenses				60,158,628	45,114,530	12,574,881	967,679	62,180	1,029,919	409,439
Depreciation and Amortization Expenses				20,081,020	15,462,445	3,965,089	266,137	19,638	275,312	92,399
Other Expenses (ITC amortization, Reg Credits, Accretion)				(167,322)	(124,225)	(36,962)	(2,637)	(166)	(2,480)	(850)
Other Taxes				5,819,250	4,304,196	1,289,452	93,225	5,742	86,848	29,787
Total Operating Expenses		TOE		\$ 85,891,577	\$ 64,756,945	\$ 17,802,461	\$ 1,324,404	\$ 87,394	\$ 1,389,598	\$ 530,775

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Service Special Contracts (SP)
<b>Net Operating Income - Adjusted Test Period (Cont.)</b>										
<b>Pro-Forma Adjustments to Expenses</b>										
Eliminate DSM Expenses		EXADJ1	REVADJ4	(1,898,813)	(1,806,959)	(85,362)	-	(736)	(5,756)	-
Year-End Customer Adjustment		EXADJ2	REVADJ2	541,722	79,790	432,103	29,829	-	-	-
Depreciation Expenses		EXADJ3	DET	385,987	297,211	76,215	5,116	377	5,292	1,776
Labor Adjustment		EXADJ4	LBT	209,494	153,705	45,616	3,517	260	4,587	1,809
Pensions/Post Retirement Benefits Adjmt.		EXADJ6	LBT	78,706	57,746	17,138	1,321	98	1,723	680
Property Insurance Adjmt.		RBT	RBT	88,922	64,679	20,930	1,539	85	1,266	423
Liability Insurance Adjmt.		RBT	RBT	128,741	93,642	30,302	2,228	123	1,834	612
Eliminate Advertising Expenses		EXADJ7	REVUC	(149,398)	(103,672)	(35,786)	(2,396)	(284)	(5,327)	(1,933)
Rate Case Expenses		EXADJ8	OMTT	107,664	80,740	22,505	1,732	111	1,843	733
Retired Mainframe Adjmt.		RBT	RBT	(352,000)	(256,033)	(82,851)	(6,092)	(338)	(5,013)	(1,673)
2009 Winter Storm Adjmt.		PTISDIS	PTISDIS	33,538	22,920	8,990	700	34	664	229
Interest Rate Swap Amortization		EXADJ9	RBT	53,039	38,579	12,484	918	51	755	252
Normalize 925 Injuries/Damages Adjmt.		EXADJ10	RBT	38,531	28,026	9,069	667	37	549	183
Adjustment to correct Edison Electric invoice		RBT	RBT	(62,735)	(45,631)	(14,766)	(1,066)	(60)	(894)	(298)
Property Tax Adjmt.		RBT	RBT	(29,440)	(21,414)	(6,929)	(510)	(28)	(419)	(140)
Federal & State Income Tax Adjmt.		PROFO	PROFO	3,014,150	1,935,781	964,509	85,055	26,228	2,341	236
Federal & State Income Tax Interest Adjmt.		INTT	INTT	(97,159)	(71,863)	(21,696)	(1,556)	(96)	(1,450)	(487)
Prior Income tax true-ups & adjustments		RBT	RBT	232,125	168,840	54,636	4,017	223	3,306	1,103
Tax basis depreciation reduction Adjmt.		DET	DET	13,472	10,373	2,660	179	13	185	62
Total Expense Adjustments		ADJTOT		\$ 2,336,546	\$ 726,460	\$ 1,449,786	\$ 125,178	\$ 26,100	\$ 5,485	\$ 3,557
Net Income Before Income Taxes				\$ 30,946,502	\$ 16,549,083	\$ 10,534,340	\$ 456,256	\$ 108,425	\$ 2,490,124	\$ 806,274
Income Taxes			TXINC	\$ 6,084,288	\$ 2,622,928	\$ 2,431,619	\$ 85,773	\$ 29,065	\$ 691,342	\$ 223,560
Net Operating Income (Pro-Forma)		TOM		\$ 24,862,214	\$ 13,926,155	\$ 8,102,721	\$ 370,483	\$ 79,359	\$ 1,798,782	\$ 584,714
Unadjusted Net Cost Rate Base				\$ 491,799,642	\$ 357,718,793	\$ 115,766,204	\$ 8,511,475	\$ 471,557	\$ 7,004,541	\$ 2,337,072
Depreciation Adjustment		DET	DET	(385,887)	(297,211)	(76,215)	(5,116)	(377)	(5,292)	(1,776)
Cash Working Capital Adjustment		OMTT	OMTT	(94,673)	(70,998)	(19,789)	(1,523)	(98)	(1,621)	(644)
Net Cost Rate Base				\$ 491,318,982	\$ 357,350,584	\$ 115,660,200	\$ 8,504,836	\$ 471,081	\$ 6,997,628	\$ 2,334,651
Rate of Return - Pro-Forma				5.06%	3.90%	7.01%	4.36%	16.85%	25.71%	25.05%

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm		
									Transportation Service (FT)	Special Contracts (SP)	
<u>Net Operating Income -- Proposed Rates</u>											
Test Year Operating Income				\$ 24,862,214	\$ 13,926,155	\$ 8,102,721	\$ 370,483	\$ 79,359	\$ 1,798,782	\$ 584,714	
Proposed Increase				\$ 21,922,879	\$ 16,187,217	\$ 5,362,513	\$ 363,149	\$ -	\$ -	\$ -	
Increase in Miscellaneous Charges - Disc/Recon		TREVADJ		665,390	458,014	166,308	10,641	1,239	21,692	7,496	
Incremental Income Taxes				8,400,900	6,184,318	2,056,247	139,018	461	8,068	2,788	
Net Operating Income Adjusted for Increase				39,049,583	24,387,067	11,575,294	605,256	80,138	1,812,406	589,423	
Net Cost Rate Base (Same as Above)				\$ 491,318,982	\$ 357,350,584	\$ 115,660,200	\$ 8,504,836	\$ 471,081	\$ 6,997,628	\$ 2,334,651	
Rate of Return -- Proposed				7.95%	6.82%	10.01%	7.12%	17.01%	25.90%	25.25%	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Service (SP)	Special Contracts (SP)	
<b>Allocation Factors</b>												
Commodity		COM01		42,412,266	20,292,002	10,428,447	995,514	291,983	7,590,002		2,814,318	
Procurement Expenses		COM02		23,642,092	0,478,447	0,245,883	0,023,472					
Storage		COM03		23,642,092	15,415,833	7,598,896	627,363					
Transmission		COM04		42,412,266	20,292,002	10,428,447	995,514	291,983	7,590,002		2,814,318	
Distribution				42,977,597	20,304,230	11,007,576	1,043,051	288,669	7,559,624		2,774,447	
Adjusted Deliveries												
Demand		DEM01		516,420	295,773	137,977	11,111	2,749	38,533		30,277	
Procurement Expenses		DEM02		12,289,964	8,140,074	3,835,494	314,396					
Storage					0,662,335	0,312,083	0,025,882					
Transmission		DEM03		12,289,964	8,140,074	3,835,494	314,396					
Distribution Structures		DEM04		516,420	295,773	137,977	11,111	2,749	38,533		30,277	
High Pressure Distribution Mains		DEM05		516,420	295,773	137,977	11,111	2,749	38,533		30,277	
Low/Medium Pressure Distribution Mains		DEM05a		449,611	295,773	135,860	11,028	241	6,669			
Customer		CUST01		318,528	291,175	27,035	230	15	70		3	
High Pressure Distrib Mains (yr-end cust.)		CUST01a		318,464	291,175	27,033	225	2	29			
Low/Med Pres. Distrib Mains (yr-end cust.)		CUST02		154,617,165	142,301,428	12,067,653	112,407	37,881	91,317		6,478	
Services		CUST03		45,693,972	34,616,028	8,846,128	519,081	148,573	1,479,448		84,713	
Meters					290,075	25,560	217	15	70		3	
Customer Count (Average)		CUST04		315,940	290,075	28,116	2,170	150	1,400		60	
Customer Accounts		CUST05		321,971	290,075	28,116	2,170	150	1,400		60	
Customer Service												
Forfeited Discounts		REVFD		3,212,301	2,605,350	555,513	38,246		13,193			

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended October 31, 2009

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	Firm Special Contracts (SP)
<b>Allocation Factors Continued</b>										
<b>Taxable Income</b>										
Net Income Before Income Tax		NIBIT		\$ 30,946,502	\$ 16,549,083	\$ 10,534,340	\$ 456,256	\$ 108,425	\$ 2,490,124	\$ 808,274
Interest Expense		INT		\$ 10,397,327	\$ 7,690,361	\$ 2,321,748	\$ 166,565	\$ 10,259	\$ 155,173	\$ 53,220
Interest Adjustment				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxable Income		TXINC		\$ 20,549,175	\$ 8,858,722	\$ 8,212,592	\$ 289,691	\$ 98,165	\$ 2,334,951	\$ 755,054
Total Distribution Expense		DISTR		\$ 30,162,827	\$ 21,640,723	\$ 6,861,988	\$ 501,490	\$ 47,260	\$ 776,494	\$ 334,673
Meter Cost				54,833,357	42,377,795	9,878,384	557,271	188,133	1,731,199	100,584
					0.772847	0.160153	0.010163	0.003431	0.031572	0.001834
Number of Customers				318,528	291,175	27,035	230	15	70	3
Services Cost				154,617,165	142,301,428	12,067,653	112,407	37,681	91,317	6,478
					0.920347	0.078048	0.000727	0.000245	0.000591	0.000042
Actual Revenue		REV01		421,091,066	274,923,042	127,288,717	10,532,446	2,876,103	4,081,674	1,388,084
Actual Net Revenue		REVUC		102,114,452	70,860,600	24,460,062	1,637,375	194,108	3,641,316	1,320,991
DSM Allocation		REVADJ4		2,356,128	2,242,152	105,921	-	913	7,142	-
Miscellaneous Revenue Allocation		REV/MISC		544,576	34,959	468,564	-	913	100,140	-
GSC Revenue		REVGSC		318,976,614	204,062,442	102,829,655	8,895,071	2,681,995	440,358	67,093
Revenue Adjustment Reflective Base Rates for Full Year		REVADJ1		9,941,202	7,856,572	1,939,945	78,152	6,208	54,562	5,762
Pro-Forma Adjustments		PROFO		(300,541,676)	(193,017,235)	(96,171,472)	(8,480,877)	(2,615,194)	(233,379)	(23,519)
High Pressure System		RBTHP		28,695,754	17,117,598	7,302,482	575,834	142,205	1,992,427	1,565,208

## Seelye Exhibit 30

### Gas Demand Allocation Factors

LOUISVILLE GAS AND ELECTRIC COMPANY  
 CALCULATION OF MAXIMUM CLASS DEMANDS FOR  
 DETERMINATION OF DEMAND ALLOCATION FACTORS  
 12 MONTHS ENDED OCTOBER 31, 2009

	Residential Rate RGS	Commercial Rate CGS	Industrial Rate IGS	Rate AAGS	IntraCompany	Rate FT (1)	Special Contracts	Total
<b>Actual</b>								
Total Mcf Sales and Transportation	20,292,002	10,428,447	995,514	291,983	437,214	7,603,679	2,814,318	42,863,157
Non-Temp. Sensitive Sales & Transportation - Jul. & Aug.	777,486	551,674	75,004	27,373	71,205	1,073,896	222,509	2,799,148
Annualized Non-Temperature Sensitive Sales & Transport.	4,664,918	3,310,045	450,026	164,236	427,229	6,443,378	1,335,054	16,794,886
Non-Temperature Sensitive Sales & Transportation per Day	12,781	9,069	1,233	450	1,170	17,653	3,658	46,013
Temperature Sensitive Sales & Transportation	15,627,084	7,118,403	545,487	127,747	9,985	1,160,301	1,479,264	26,068,271
Degree Days	4,252	4,252	4,252	4,279	4,279	4,279	4,279	
Temperature Sensitive Sales & Transportation per Degree Day	3,675	1,674	128	30	2	271	346	6,127
<b>Calculated Daily Customer Deliveries (Demands) @ -12 Degrees</b>								
Total Demands	295,773	137,977	11,111	2,749	1,350	38,533	30,277	517,770
Percentage of Total	57.12%	26.65%	2.15%	0.53%	0.26%	7.44%	5.85%	100.00%
Demands - High Pressure Distribution System	295,773	137,977	11,111	2,749	1,350	38,533	30,277	517,770
Demands - Low and Medium Pressure Distribution System	295,773	135,880	11,028	241	-	6,689	-	449,611
<b>Adjustment for Rate Switching:</b>								
Total Mcf Sales and Transportation			(24,358)			1,734,746	(1,710,388)	-
Non-Temp. Sensitive Sales & Transportation - Jul. & Aug.			(2,614)			121,435	(118,821)	-
Annualized Non-Temperature Sensitive Sales & Transport.			(15,686)			728,612	(712,927)	-
Non-Temperature Sensitive Sales & Transportation per Day			(43)			1,996	(1,953)	-
Temperature Sensitive Sales & Transportation			(6,672)			1,006,134	(997,462)	-
Degree Days			4,279			4,279	4,279	-
Temperature Sensitive Sales & Transportation per Degree Day			(2)			235	(233)	-
Calculated Daily Customer Deliveries (Demands) @ -12 Degrees			(199)			20,101	(19,902)	-
<b>Calculated Daily Customer Deliveries (Demands) (As Adjusted)</b>								
Total Demands	295,773	137,977	10,912	2,749	1,350	58,634	10,374	517,770
Percentage of Total	57.12%	26.65%	2.11%	0.53%	0.26%	11.32%	2.00%	100.00%
Demands - High Pressure Distribution System	295,773	137,977	10,912	2,749	1,350	58,634	10,374	517,770
Demands - Low and Medium Pressure Distribution System	295,773	135,880	10,513	241	-	26,790	-	469,197

(1) Rate FT includes LG&E Special Contract

Seelye Exhibit 31

Gas Zero Intercept  
Distribution Mains



Louisville Gas and Electric Company

Zero Intercept Analysis  
Account 376 -- Distribution Mains

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per Foot)	6 6242745	0 3483029
Zero Intercept (\$ per Foot)	4 3699078	1 7711843
R-Square	0 9717338	

Plant Classification

Total All Distribution Mains		23,576,054
Zero Intercept		4 3699078
Zero Intercept Cost	\$	103,025,182
Total Cost of Sample	\$	744,681,659
Percentage of Total		0 13834795

Louisville Gas and Electric Company

Zero Intercept Analysis  
Account 376 -- Distribution Mains

Pipe Size	Net Cost of Plant	Quantity	Avg Cost	n	y	x	est y	y*n <sup>.5</sup>	n <sup>.5</sup>	xn <sup>.5</sup>
10	1,868,907 15	46,272	40 38959097	46,272	40 38959	10.00	70 613	8688 2	215 11	2151 093
12	1,773,349 05	34,982	50 69318658	34,982	50 69319	12.00	83 861	9481 4	187.03	2244 417
14	503,514 00	7,950	63 33509471	7,950	63 33509	14.00	97 110	5647 1	89 16	1248 279
16	2,211,303 07	29,398	75 21950715	29,398	75 21951	16.00	110 358	12897	171 46	2743 335
18	824,917 52	8,987	91 79008758	8,987	91 79009	18.00	123 607	8701 7	94 80	1706 396
24	802,493 76	7,681	104 477771	7,681	104 47777	24.00	163 352	9156 6	87 64	2103 392
4	5,953,186 14	308,200	19 31598358	308,200	19 31598	4.00	30 867	10723	555 16	2220 631
6	1,256,014 38	52,254	24 03671266	52,254	24 03671	6.00	44 116	5494 6	228 59	1371 548
8	988,712 89	30,205	32 73341807	30,205	32 73342	8.00	57 364	5688 9	173 80	1390 367
2	78,957,664 31	5,614,602	14 06291386	5,614,602	14 06291	2.00	17 618	33322	2,369 52	4739 03
4	80,510,455 05	2,766,504	29 10187553	2,766,504	29 10188	4.00	30 867	48405	1,663 28	6653 124
6	18,791,491 05	475,773	39 49675801	475,773	39 49676	6.00	44 116	27243	689 76	4138 578
8	6,975,878 42	109,602	63 6473643	109,602	63 64736	8.00	57 364	21071	331 06	2648 495
1	2,440,179 26	36,615	66 64425137	36,615	66 64425	1.00	10 994	12752	191 35	191 3505
1 5	40,628 21	649	62 60125131	649	62 60125	1 50	14 306	1594 8	25 48	38 21322
1 25	12,557 11	382	32 87201147	382	32 87201	1 25	12 650	642 48	19 54	24 43103
10	506,338 40	5,096	99 35996824	5,096	99 35997	10.00	70 613	7092 9	71 39	713 8627
12	43,301,704 30	510,224	84 86802718	510,224	84 86803	12.00	83 861	60621	714 30	8571 596
16	32,607,834 92	256,922	126 9172547	256,922	126 91725	16.00	110 358	64331	506 87	8109 996
2	93,954,810 83	4,730,633	19 86093845	4,730,633	19 86094	2.00	17 618	43198	2,175 00	4350 004
2 5	9,260 74	438	21 14323634	438	21 14324	2 50	20 931	442 5	20 93	52 32112
20	22,255,437 02	154,253	144 2787954	154,253	144 27880	20.00	136 855	56666	392 75	7855 011
22	827,042 28	3,497	236 5005086	3,497	236 50051	22.00	150 104	13986	59 14	1300 98
24	314,983 72	972	324 0573262	972	324 05733	24.00	163 352	10103	31 18	748 2459
4	180,668,868 15	5,014,238	36 03117127	5,014,238	36 03117	4.00	30 867	80683	2,239 25	8956 998
6	48,742,355 89	976,575	49 91153357	976,575	49 91153	6.00	44 116	49323	988 22	5929 309
8	108,600,035 77	2,031,861	53 44855567	2,031,861	53 44856	8.00	57 364	76187	1,425 43	11403 47
1 5	22,710 50	2,591	8 765146934	2,591	8 76515	1 50	14 306	446 16	50 90	76 3528
1 25	57,501 02	9,089	6 326440438	9,089	6 32644	1 25	12 650	603 14	95 34	119 1703
10	1,184,594 30	27,006	43 86411545	27,006	43 86412	10.00	70 613	7208 4	164 34	1643 35
12	365,494 01	6,026	60 65283861	6,026	60 65284	12.00	83 861	4708 3	77 63	931 5278
16	1,194,029 96	15,081	79 17445548	15,081	79 17446	16.00	110 358	9723	122 80	1964 876
2	634,102 15	66,815	9 490416083	66,815	9 49042	2.00	17 618	2453 1	258 49	516 972
3	32,419 81	2,426	13 3634816	2,426	13 36348	3.00	24 243	658 21	49 25	147 7633
4	2,020,550 62	118,777	17 01129527	118,777	17 01130	4.00	30 867	5862 8	344 64	1378 562
6	5,903 45	243	24 29402193	243	24 29402	6.00	44 116	378 71	15 59	93 53074
8	3,464,429 48	113,235	30 5950411	113,235	30 59504	8.00	57 364	10295	336 50	2692 033
1 25	154,211 02	5,258	29 32883687	5,258	29 32884	1 25	12 650	2126 7	72 51	90 64008
0 75	405,461 67	35,635	11 37818645	35,635	11 37819	0 75	9 338	2147 9	188 77	141 5793

