

GENERAL INDEX		
Standard Electric Rate Schedules – Terms and Conditions		
<u>Title</u>	<u>Sheet Number</u>	<u>Effective Date</u>
General Index	1	02-10-05
SECTION 1 - Standard Rate Schedules		
RS Residential Service	5	10-01-04
VFD Volunteer Fire Department Service	6	07-01-04
GS General Service	10	07-01-04
AES All Electric School	15	07-01-04
LP Large Power Service	20	07-01-04
LCI-TOD Large Commercial/Industrial Time-of-Day Service	25	07-01-04
MP Coal Mining Power Service	30	07-01-04
LMP-TOD Large Mine Power Time-of-Day	35	07-01-04
LI-TOD Large Industrial Time-of-Day Service	38	04-01-04
St. LT. Street Lighting Service	40	04-01-04
P.O. LT. Private Outdoor Lighting	41	04-01-04
SQF Small Capacity Cogeneration Qualifying Facilities	45	08-24-04
LQF Large Capacity Cogeneration Qualifying Facilities	46	04-17-99
CTAC Cable Television Attachment Charges	47	01-01-84
NMS Net Metering Service	48	02-10-05
Special Charges	49	01-01-84
SECTION 2 – Riders to Standard Rate Schedules		
CSR1 Curtailable Service Rider 1	50	07-01-04
CSR2 Curtailable Service Rider 2	51	07-01-04
CSR3 Curtailable Service Rider 3	52	07-01-04
IFL Intermittent/Fluctuating Load Rider	53	03-01-00
EF Excess Facilities	54	07-01-04
KWH Kilowatt-Hours Consumed By Lighting Units	55	03-01-00
TS Temporary/Seasonal Service Rider	56	06-01-00
RC Redundant Capacity	57	07-01-04
SECTION 3 – Pilot Programs		
LRI Experimental Load Reduction Incentive Rider	61	08-01-00
STOD Small Time-of-Day Service	62	07-01-04
SECTION 4 – Adjustment Clauses		
FAC Fuel Adjustment Clause	70	05-01-03
DSM Demand-Side Management Cost Recovery Mechanism	71	01-01-05
ECR Environmental Cost Recovery Surcharge	72	10-31-03
MSR Merger Surcredit Rider	73	10-16-03
ESM Earnings Sharing Mechanism	74	04-12-02
VDSR Value Delivery Surcredit Rider	75	12-03-01
FF Franchise Fee Rider	76	10-16-03
ST School Tax	77	07-01-04
HEA Home Energy Assistance	78	10-01-04
SECTION 5 – Terms and Conditions		
Customer Bill of Rights	80	07-01-04
General	81	07-01-04
Customer Responsibilities	82	07-01-04
Company Responsibilities	83	07-01-04
Character of Service	84	07-01-04
Special Terms and Conditions Applicable to Rate RS	85	01-15-58
Billing	86	07-01-04
Deposits	87	07-01-04

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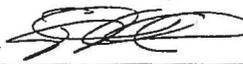
John R. McCall, Executive Vice President,
General Counsel, and Corporate Secretary
Lexington, Kentucky

Date Effective: February 10, 2005

PUBLIC SERVICE COMMISSION
OF KENTUCKY

EFFECTIVE 2/10/2005
PURSUANT TO 807 KAR 5:011

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7/15/05

By  Executive Director

GENERAL INDEX

Standard Electric Rate Schedules – Terms and Conditions

<u>Title</u>	<u>Sheet Number</u>	<u>Effective Date</u>
General Index	1	10-01-04
SECTION 1 - Standard Rate Schedules		
RS Residential Service	5	10-01-04
VFD Volunteer Fire Department Service	6	07-01-04
GS General Service	10	07-01-04
AES All Electric School	15	07-01-04
LP Large Power Service	20	07-01-04
LCI-TOD Large Commercial/Industrial Time-of-Day Service	25	07-01-04
MP Coal Mining Power Service	30	07-01-04
LMP-TOD Large Mine Power Time-of-Day	35	07-01-04
LI-TOD Large Industrial Time-of-Day Service	38	04-01-04
St. LT. Street Lighting Service	40	04-01-04
P.O. LT. Private Outdoor Lighting	41	04-01-04
SQF Small Capacity Cogeneration Qualifying Facilities	45	08-24-04
LQF Large Capacity Cogeneration Qualifying Facilities	46	04-17-99
CTAC Cable Television Attachment Charges	47	01-01-84
Special Charges	49	01-01-84
SECTION 2 – Riders to Standard Rate Schedules		
CSR1 Curtailable Service Rider 1	50	07-01-04
CSR2 Curtailable Service Rider 2	51	07-01-04
CSR3 Curtailable Service Rider 3	52	07-01-04
IFL Intermittent/Fluctuating Load Rider	53	03-01-00
EF Excess Facilities	54	07-01-04
KWH Kilowatt-Hours Consumed By Lighting Units	55	03-01-00
TS Temporary/Seasonal Service Rider	56	06-01-00
RC Redundant Capacity	57	07-01-04
SECTION 3 – Pilot Programs		
NMS Net Metering Service	60	03-14-02
LRI Experimental Load Reduction Incentive Rider	61	08-01-00
STOD Small Time-of-Day Service	62	07-01-04
SECTION 4 – Adjustment Clauses		
FAC Fuel Adjustment Clause	70	05-01-03
DSM Demand-Side Management Cost Recovery Mechanism	71	01-01-05
ECR Environmental Cost Recovery Surcharge	72	10-31-03
MSR Merger Surcredit Rider	73	10-16-03
ESM Earnings Sharing Mechanism	74	04-12-02
VDSR Value Delivery Surcredit Rider	75	12-03-01
FF Franchise Fee Rider	76	10-16-03
ST School Tax	77	07-01-04
HEA Home Energy Assistance	78	10-01-04
SECTION 5 – Terms and Conditions		
Customer Bill of Rights	80	07-01-04
General	81	07-01-04
Customer Responsibilities	82	07-01-04
Company Responsibilities	83	07-01-04
Character of Service	84	07-01-04
Special Terms and Conditions Applicable to Rate RS	85	07-01-04
Billing	86	07-01-04
Deposits	87	07-01-04

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John R. McCall, Executive Vice President
General Counsel, and Corporate Secretary
Louisville, Kentucky

Executive Director

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Kentucky Utilities Company

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GENERAL INDEX

Standard Electric Rate Schedules – Terms and Conditions

Title	Sheet Number	Effective Date
General Index	1	12-01-04
SECTION 1 - Standard Rate Schedules		
RS Residential Service	5	10-01-04
VFD Volunteer Fire Department Service	6	07-01-04
GS General Service	10	07-01-04
AES All Electric School	15	07-01-04
LP Large Power Service	20	07-01-04
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EF Excess Facilities	54	07-01-04
KWH Kilowatt-Hours Consumed By Lighting Units	55	03-01-00
TS Temporary/Seasonal Service Rider	56	06-01-00
RC Redundant Capacity	57	07-01-04
SECTION 3 – Pilot Programs		
NMS Net Metering Service	60	03-14-02
LRI Experimental Load Reduction Incentive Rider	61	08-01-00
STOD Small Time-of-Day Service	62	07-01-04
SECTION 4 – Adjustment Clauses		
FAC Fuel Adjustment Clause	70	05-01-03
DSM Demand-Side Management Cost Recovery Mechanism	71	12-01-04
ECR Environmental Cost Recovery Surcharge	72	10-31-03
MSR Merger Surcredit Rider	73	10-16-03
ESM Earnings Sharing Mechanism	74	04-12-02
VDSR Value Delivery Surcredit Rider	75	12-03-01
FF Franchise Fee Rider	76	10-16-03
ST School Tax	77	07-01-04
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Customer Responsibilities	82	07-01-04
Company Responsibilities	83	07-01-04
Character of Service	84	07-01-04
Special Terms and Conditions Applicable to Rate RS	85	07-01-04
Billing	86	12/17/04
Deposits	87	12/17/04

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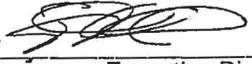
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Issued September 8, 2004

John R. McCall, Executive Vice President
General Counsel, and Corporate Secretary



Executive Director

Issued by Authority of an Order of the KPSC in Case No. 2004-00303 dated November 24, 2004

ELECTRIC RATE SCHEDULE **RS**
Residential Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for single phase, single family residential service subject to the terms and conditions on Sheet No. 85 of this Tariff. Three phase service under this rate schedule is restricted to those customers being billed on this rate schedule as of its effective date of July 1, 2004.

RATE

Customer Charge: \$5.00 per month

Plus an Energy Charge of:
4.404 cents per KWH

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 70
Demand Side Management Cost Recovery Mechanism	Sheet No. 71
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider	Sheet No. 73
Earnings Sharing Mechanism	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77
Home Energy Assistance Program	Sheet No. 78

MINIMUM CHARGE

The Customer Charge shall be the minimum charge.

DUE DATE OF BILL

Customer's payment will be due within 10 days from date of bill.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
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SECTION 9 (1)

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Issued July 20, 2004

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Date Effective: October 1, 2004

[Signature]
By
Michael S. Beer, Vice President
Louisville, Kentucky

[Signature]
Executive Director

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7/15/05

Issued by Authority of an Order of the KPSC in Case No. 2004-00303 dated September 30, 2004

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ELECTRIC RATE SCHEDULE VFD
Volunteer Fire Department Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for single-phase delivery, in accordance with the provisions of KRS 278.172, to any volunteer fire department qualifying for aid under KRS 95A.262. It is optional with the customer whether service will be provided under this schedule or any other schedule applicable to this load.

DEFINITION

To be eligible for this rate a volunteer fire department is defined as:

- 1) having at least 12 members and a chief,
- 2) having at least one fire fighting apparatus, and
- 3) more than half the members must be volunteer.

RATE

Customer Charge: \$5.00 per month

Plus an Energy Charge of:
4.404 cents per KWH

MINIMUM CHARGE

The Customer Charge shall be the minimum charge.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with:

Fuel Adjustment Clause	Sheet No. 70
Demand-Side Management Surcharge	Sheet No. 71
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider,	Sheet No. 73
Earning Sharing Mechanism,	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

DUE DATE OF BILL

Customer's payment will be due within 10 days from date of bill.

TERMS AND CONDITIONS

Service will be furnished under Company's Terms and Conditions applicable hereto.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
07/01/2004
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Date of Issue: July 20, 2004

Issued By

Date Effective: With Service Rendered
On and After
1, 2004

Michael S. Beer, Vice President
Lexington, Kentucky

Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

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7/15/04

ELECTRIC RATE SCHEDULE **GS**
General Service Rate

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To general lighting and small power loads for secondary service. It is optional with the customer whether service will be billed under this schedule or any other schedule applicable to this load. Customers executing a one year contract under this schedule will continue to be billed under such schedule for not less than 12 consecutive months unless there shall be a material and permanent change in the customer's use of service.

Service under this schedule will be limited to maximum loads not exceeding 500 KW. Service to existing customers with a maximum load exceeding 500 KW is restricted to those customers being billed under the rate schedule as of its effective date of July 1, 2004. New customers, upon demonstrating an average demand of 500 KW or greater, will be served under the appropriate rate schedule.

RATE

Customer Charge: \$10.00 per month

Plus an Energy Charge of:
5.327 cents per KWH

PRIMARY DISCOUNT

A 5% Primary Discount will be applied to the bill, including the minimum charge, of any primary or voltage delivery customer who has a demand of 50 kilowatts or more during the billing period. This discount does not apply to fuel clause revenue. Primary service under this rate schedule is restricted to those customers being billed under the rate schedule as of its effective date of July 1, 2004.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 70
Demand-Side Management Surcharge	Sheet No. 71
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider	Sheet No. 73
Earnings Sharing Mechanism	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

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[Signature]
Michael S. Beer, Vice President
Lexington, Kentucky

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Executive Director

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ELECTRIC RATE SCHEDULE LP
Large Power Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This rate schedule is available for secondary, primary or available transmission line service on an annual basis for lighting and/or heating and/or power.

It is optional with the customer whether service will be billed under this schedule for the entire requirements, or under various other schedules applicable to the various services. The customer having selected this schedule will continue to be billed under it for not less than 12 consecutive months, unless there should be a material and permanent change in the customer's service.

Service under this schedule will be limited to minimum average secondary loads of 200 KW and maximum average loads not exceeding 5,000 KW.

Customers with average single phase loads less than 200KW receiving service under this rate schedule as of July 1, 2004, will continue to be served under this rate schedule.

RATE

Customer Charge: \$75.00 per month

Maximum Load Charge:

Secondary Service

\$6.65 per kilowatt of the maximum load in the month.

Primary Service

\$6.26 per kilowatt of the maximum load in the month

Transmission Service

\$5.92 per kilowatt of the maximum load in the month

Plus an Energy Charge of:

2.200 cents per KWH

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

- Fuel Adjustment Clause
- Demand-Side Management Surcharge
- Environmental Cost Recovery Surcharge
- Merger Surcredit Rider
- Earnings Sharing Mechanism
- Value Delivery Surcredit Rider
- Franchise Fee Rider
- School Tax
- Program Cost Recovery Mechanism

Sheet No. 70

Sheet No. 71

Sheet No. 72

Sheet No. 73

Sheet No. 74

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OF KENTUCKY

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Sheet No. 75
June 1, 2004

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On and After

July 1, 2004

Michael S. Beer
Michael S. Beer, Vice President
Lexington, Kentucky

[Signature]
Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

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**ELECTRIC RATE SCHEDULE LCI-TOD
Large Commercial/Industrial Time-of-Day Service**

APPLICABLE

In all territory served

AVAILABILITY OF SERVICE

Available to, and mandatory for, all customers served primary or transmission voltage, with an average demand of 5,000 kilowatts or greater, subject to the following guidelines:

- (1) Customers being served on this rate whose average demand have subsequently been reduced below 5,000 kilowatts over a period of twelve (12) months or who have had a material and permanent change in operations which will undoubtedly reduce demands below this level will be placed on the appropriate non-time-differentiated rate at the Company's discretion.
- (2) It is the responsibility of the customer to keep the Company fully informed of any change or expected change in operations which will affect the customer's qualification to be served on this rate.
- (3) Service under this schedule will be limited to maximum loads not exceeding 50,000 KW. Customers with new or increased load requirements that exceed 50,000 KW will have a rate developed as part of their contract based upon their electrical characteristics.

RATE

Customer Charge: \$120.00 per month

Maximum Load Charge:	<u>Primary</u>	<u>Transmission</u>
On-Peak Demand	\$4.58 per KW	\$4.39 per KW
Off-Peak Demand	\$.73 per KW	\$.73 per KW

Energy Charge: 2.200 cents per KWH

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

- Fuel Adjustment Clause
- Demand-Side Management Surcharge
- Environmental Cost Recovery Surcharge
- Merger Surcredit Rider
- Earnings Sharing Mechanism
- Value Delivery Surcredit Rider
- Franchise Fee Rider
- School Tax

- Sheet No. 70
- Sheet No. 71
- Sheet No. 72
- Sheet No. 73
- Sheet No. 74
- Sheet No. 75
- Sheet No. 76
- Sheet No. 77

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1, 2004

Michael S. Beer
Michael S. Beer, Vice President
Lexington, Kentucky

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Executive Director

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ELECTRIC RATE SCHEDULE MP
Coal Mining Power Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This schedule is for primary or transmission line service, where available, for the operation of coal mines, coal cleaning, processing or other related operations incidental to such operation, where the customer reserves not less than 50 kilowatts of capacity.

Service under this schedule will be limited to maximum loads not exceeding 5,000 KW. Existing customers who demonstrate an average demand of 5,000 KW or greater over a 12-month period, or new customers upon demonstrating an average demand of 5,000 KW or greater, will be served under Rate Schedule LMP-TOD.

RATE

Customer Charge: \$75.00 per month

Maximum Load Charge:

Primary Service at nominal voltage of 2,400 or more shall be \$4.69 per kilowatt of the maximum load in the month.

Transmission Line Service at nominal voltage of 34,500 or more shall be \$4.57 per kilowatt of the maximum load in the month.

Plus an Energy Charge of:

2.400 cents per KWH

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 70
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider	Sheet No. 73
Earnings Sharing Mechanism	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

MINIMUM ANNUAL CHARGE

Not less than the greater of (a), (b) or (c) as follows:

PUBLIC SERVICE COMMISSION
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Michael S. Beer, Vice President
Lexington, Kentucky


Executive Director

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7/15/05

ELECTRIC RATE SCHEDULE LMP-TOD
Large Mine Power Time-of-Day Rate

APPLICABLE

In all territory served

AVAILABILITY OF SERVICE

Available to, and mandatory for, all mine power service customers served on primary or transmission voltage, with demands of 5,000 kilowatts or greater, subject to the following guidelines:

- (1) Mine power service under this rate is restricted to coal mining, coal cleaning, coal processing or other related operation and for power, lighting and/or heating incidental to such operation.
- (2) Customers being served on this rate whose average demands have subsequently been reduced below 5,000 kilowatts over a period of twelve (12) months or who have had a material and permanent change in operations which will undoubtedly reduce demands below this level will be placed on the appropriate non-time-differentiated rate at the Company's discretion.
- (3) It is the responsibility of the customer to keep the Company fully informed of any change or expected change in operations which will affect the customer's qualifications to be served on this rate.
- (4) Service under this schedule will be limited to maximum loads not exceeding 50,000 KW. Customers with new or increased load requirements that exceed 50,000 KW will have a rate developed as part of their contract based upon their electrical characteristics.

RATE

Customer Charge: \$120.00 per month

Maximum Load Charge:	<u>Primary</u>	<u>Transmission</u>
On-Peak Demand.....	\$5.39	\$4.85
Off-Peak Demand.....	\$.73	\$.73

Energy Charge: 2.000 cents per KWH

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average KW demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

The Company reserves the right to place a KVA meter and base the billing demand on the measured KVA. The charge will be computed based on the measured KVA times 90 percent, at the applicable KW charge.

In lieu of placing a KVA meter, the Company may adjust the measured maximum load for billing purposes when power factor is less than 90 percent in accordance with the following formula:
(BASED ON POWER FACTOR MEASURED AT TIME OF MAXIMUM LOAD)

$$\text{Adjusted Maximum KW Load for Billing Purposes} = \frac{\text{Maximum KW Load Measured} \times 90\%}{\text{Power Factor (in percent)}}$$

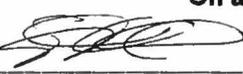
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Michael S. Beer, Vice President
Lexington, Kentucky

SECTION 9(1)
On and After
1, 2004

Executive Director

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ELECTRIC RATE SCHEDULE

LMP-TOD

Large Mine Power Time-of-Day Rate

The Company undertakes to supply the energy called for by this agreement at a power factor of approximately unity, but it will permit under the prescribed rates the use of apparatus which shall furnish during normal operation an average power factor not lower than 90 percent either lagging or leading, in the accepted technical meaning of these terms.

ADJUSTMENT CLAUSES

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Fuel Adjustment Clause	Sheet No. 70
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Merger Surcredit Rider	Sheet No. 73
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Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

TERM OF CONTRACT

Service will be furnished under this schedule only under contract for a fixed term of not less than 5 years, and for yearly periods thereafter until terminated by either party giving written notice to the other party 90 days prior to termination. Company, however, may require a longer fixed term of contract and termination notice because of conditions associated with the customer's requirements for service.

TERMS AND CONDITIONS

Customer must own and maintain or, at Company's option, lease all transformers and other facilities necessary to take service at the delivered voltage.

Service will be furnished under Company's Terms and Conditions, and under executed contract for electric service

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July 20, 2004

Michael S. Beer, Vice President
Lexington, Kentucky

Executive Director

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ELECTRIC RATE SCHEDULE LI-TOD
Large Industrial Time-of-Day Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for three-phase delivery to customers up to an aggregate of two hundred (200) MVA for all customers taking service under this schedule and under the LI-TOD schedule of Louisville Gas and Electric Company. This schedule is restricted to individual customers whose monthly demand is twenty (20) MVA or greater. A customer is defined as large industrial time-of-day if that customer's load either increases or decreases twenty (20) MVA or more per minute or seventy (70) MVA or more in ten (10) minutes when such increases or decreases exceed one (1) occurrence per hour during any hour of the billing month.

Subject to the above aggregate limit of two hundred (200) MVA, this schedule is mandatory for all customers whose load is defined as large industrial time-of-day and not served on another standard rate schedule as of the effective date this rate schedule is approved by the Public Service Commission of Kentucky. Existing customers as of the effective date of this rate schedule, April 1, 2004, shall have the first option to the available capacity under this rate schedule by signing a contract for firm service by March 1, 2005, which commits to billing for demand related charges by July 1, 2006.

BASE RATE

Customer Charge: \$120.00 per month

	<u>Primary</u>	<u>Transmission</u>
Energy Charge of: Per monthly billing period	\$0.0220 per kWh	\$0.0220 per kWh
Plus a Demand Charge of: Per monthly billing period		
Standard Load Charges:		
On-Peak	\$4.58 per KVA	\$4.39 per KVA
Off-Peak	\$0.73 per KVA	\$0.73 per KVA

Where the monthly Standard On-Peak billing and Off-Peak billing are the greater of the applicable charge per KVA times:

- (a) the maximum metered standard demand, as measured over a fifteen (15) minute interval, for each peak period in the monthly billing period,
- (b) 60% of the maximum metered standard demand, as determined in (a) above, for each peak period in the preceding eleven (11) monthly billing periods,
- (c) 60% of the contract capacity based on the expected maximum demand upon the system, or
- (d) minimum may be adjusted where customer's service requires an abnormal investment in special facilities.

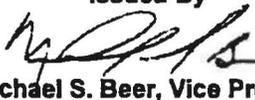
Plus Fluctuating Load Charges:		
On-Peak	\$2.29 per KVA	\$2.20 per KVA
Off-Peak	\$0.37 per KVA	\$0.37 per KVA

PUBLIC SERVICE COMMISSION
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07/01/2004
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Michael S. Beer, Vice President
Lexington, Kentucky


Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

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ELECTRIC RATE SCHEDULE LI-TOD
Large Industrial Time-of-Day Service

Where the monthly Fluctuating On-Peak billing and Off-Peak billing are the greater of the applicable charge per KVA times:

- (e) the maximum metered fluctuating demand, as measured over a five (5) minute interval, for each peak period less the maximum metered standard demand for that peak period in the monthly billing period, or
- (f) 60% of the billed fluctuating demand, as determined in (e) above, for each peak period in the preceding eleven (11) monthly billing periods.

RATING PERIODS

The rating periods applicable to the peak load charges shall be as follows:

The On-Peak Period during the four consecutive summer billing months of June through September is defined as weekdays from 10:00 a.m. to 9:00 p.m., Eastern Standard Time (EST), year round, throughout the Company's service territory.

The On-Peak Period during the eight consecutive winter billing months of October through May is defined as weekdays from 8:00 a.m. to 10:00 p.m., Eastern Standard Time (EST), year round, throughout the Company's service territory.

The Off-Peak Period shall consist of all other hours.

MINIMUM CHARGE

The minimum charge will be the Demand Charge. Without limiting the foregoing, the Demand Charge shall be due regardless of any event or occurrence that might limit (a) Customer's ability or interest in operating Customer's facility, including but without limitation any acts of God, fires, floods, earthquakes, acts of government, terrorism, severe weather, riot, embargo, changes in law, or strikes or (b) the Company's ability to serve customer.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 70
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider	Sheet No. 73
Earnings Sharing Mechanism	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

DUE DATE OF BILL

Customer's payment will be due within 10 days from date of bill.

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On and After 2004
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**ELECTRIC RATE SCHEDULE ST. LT.
Street Lighting Service**

AVAILABILITY OF SERVICE

This rate schedule is available, for the various types of street lighting services shown herein, in any community in which the Company has an electric franchise. Service is subject to the provisions herein and the provisions of the Company's standard contract for street lighting service. Should the service not meet these standard provisions, then the Company reserves the right to revise the charges listed hereinafter so as to include any additional or unusual cost involved.

STANDARD/ORNAMENTAL SERVICE

1. **STANDARD OVERHEAD SYSTEM:** Street lighting equipment furnished under the Standard Overhead Rate shall consist of wood poles, brackets, appropriate fixtures for the lamps being used, the necessary overhead street lighting circuit, protective equipment, controls and transformers. The Company will install, own, operate and maintain the entire street lighting system, including circuits, lighting fixtures and lamp replacements. The Customer shall pay the Standard Overhead Rate.
2. **ORNAMENTAL OVERHEAD SYSTEM:** The Company will, upon request, furnish under the Ornamental Overhead Rate, ornamental poles of the Company's choosing, together with overhead wiring and all other equipment and provisions mentioned in 2 above. The Customer will pay the Ornamental Overhead Rate.
3. **OTHER THAN CONVENTIONAL OVERHEAD SYSTEMS:** Should the Customer require, either initially or upon replacement, a system or equipment other than that described in 2 or 3 above for lamp sizes as provided herein, (this constituting a conventional overhead system) the Customer may make a non-refundable contribution to the Company equal to the difference in the installed cost between the system or equipment so required and the cost of a conventional overhead system as hereinbefore defined. In a similar manner the Customer will pay the difference in the cost of operation and maintaining such a system or equipment and the cost of operation and maintaining a conventional Overhead System. Any installation costs which are to be borne by the Customer, should be paid at the time of installation.

RATE

	<u>LOAD/LIGHT</u>	<u>RATE PER LIGHT PER MONTH</u>	
		<u>STANDARD</u>	<u>ORNAMENTAL</u>
*INCANDESCENT			
1,000 Lumens (approximately)	.102 KW/Light	\$ 2.26	\$ 2.91
2,500 " "	.201 KW/Light	2.75	3.55
4,000 " "	.327 KW/Light	3.94	4.88
6,000 " "	.447 KW/Light	5.24	6.29
**MERCURY VAPOR			
7,000 Lumens (approximately)	.207 KW/Light	\$ 6.63	8.89
10,000 " "	.294 KW/Light	7.64	9.65
20,000 " "	.453 KW/Light	8.98	10.59
HIGH PRESSURE SODIUM			
4,000 Lumens (approximately)	.060 KW/Light	\$ 5.00	\$ 7.62
5,800 " "	.083 KW/Light	5.43	8.04
9,500 " "	.117 KW/Light	6.11	8.92
22,000 " "	.242 KW/Light	9.02	11.81
50,000 " "	.485 KW/Light	14.55	17.34

NOTE: *Incandescent restricted to those fixtures in service on October 2, 1982 (Except for spot replacement)
**Mercury Vapor restricted to those fixtures in service on February 1, 2004 (Except for spot replacement)

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Lexington, Kentucky

Executive Director

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ELECTRIC RATE SCHEDULE **ST. LT.**
Street Lighting Service

DECORATIVE UNDERGROUND SERVICE

1. **FURNISHED EQUIPMENT:** Street lighting equipment furnished hereunder shall consist of appropriate size decorative poles and fixtures for the lamps being used, the necessary underground conductor, protective equipment, controls and transformers. The Company will install, own, operate and maintain the entire street lighting system, including conductor, decorative poles, fixtures and lamp replacements. The Customer shall pay the rate as shown plus, at the time of installation, pay to the Company the amount to cover the additional cost of underground over the equivalent overhead street lighting circuitry.
2. **STORAGE PROVISION FOR GRAN VILLE LIGHT AND ACCESSORIES:** If the Company provides storage for the fixture, poles and/or the accessories, an adder of 12.50% will apply to the monthly rate per light.

RATE	HIGH PRESSURE SODIUM (HPS)		
Type Of Pole & Fixture	Lumen Output (Approximate)	Load/Light In KW	Monthly Rate Per Light
Acorn (Decorative Pole)	4,000	0.060	\$10.40
Acorn (Historic Pole)	4,000	0.060	\$16.32
Acorn (Decorative Pole)	5,800	0.083	\$10.94
Acorn (Historic Pole)	5,800	0.083	\$16.85
Acorn (Decorative Pole)	9,500	0.117	\$11.61
Acorn (Historic Pole)	9,500	0.117	\$17.53
Colonial	4,000	0.060	\$ 6.86
Colonial	5,800	0.083	\$ 7.30
Colonial	9,500	0.117	\$ 7.90
Coach	5,800	0.083	\$25.07
Coach	9,500	0.117	\$25.73
Contemporary	5,800	0.083	\$12.60
Contemporary	9,500	0.117	\$15.01
Contemporary	22,000	0.242	\$17.40
Contemporary	50,000	0.485	\$22.53
Gran Ville	16,000	0.150	\$38.28
Gran Ville Accessories:			
* Single Crossarm Bracket			\$16.28
Twin Crossarm Bracket			\$18.12
24 Inch Banner Arm			\$ 2.82
24 Inch Clamp Banner Arm			\$ 3.90
18 Inch Banner Arm			\$ 2.60
Flagpole Holder			\$ 1.20
Post-Mounted Receptacle			\$16.90
Base-Mounted Receptacle			\$16.31
** Additional Receptacles			\$ 2.31
Planter			\$ 3.91

* For Existing Poles Only
** For 2 Receptacles on Same Pole

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Michael S. Beer, Vice President
Lexington, Kentucky

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Executive Director

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ELECTRIC RATE SCHEDULE **ST. LT.**
Street Lighting Service

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 70
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider	Sheet No. 73
Earnings Sharing Mechanism	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

DETERMINATION OF ENERGY CONSUMPTION

The kilowatt-hours will be determined as set forth on Sheet No. 53 of this Tariff.

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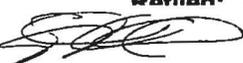
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Refiled: July 20, 2004


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Lexington, Kentucky


Executive Director

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**ELECTRIC RATE SCHEDULE P.O. LT.
Private Outdoor Lighting**

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Service under this schedule is offered, under the conditions set out hereinafter, for lighting applications on private property such as, but not limited to, residential, commercial and industrial plant site or parking lot, other commercial area lighting, etc. to Customers now receiving electric service from the Company at the same location. Service will be provided under written contract signed by Customer prior to service commencing, when facilities are required other than fixture(s).

RATE

STANDARD (SERVED OVERHEAD)

TYPE LIGHT	APPROX LUMENS	KW RATING	MONTHLY CHARGE
Open Bottom Mercury Vapor	7,000**	.207	\$7.61
Cobra Mercury Vapor	20,000**	.453	\$ 8.98
Open Bottom High Pressure Sodium	5,800	.083	\$ 4.33
Open Bottom High Pressure Sodium	9,500	.117	\$ 4.94
Cobra High Pressure Sodium	22,000*	.242	\$ 9.02
Cobra High Pressure Sodium	50,000*	.485	\$14.55

DIRECTIONAL (SERVED OVERHEAD)

TYPE LIGHT	APPROX LUMENS	KW RATING	MONTHLY CHARGE
Directional High Pressure Sodium	9,500	0.117	\$ 5.98
Directional High Pressure Sodium	22,000*	0.242	\$ 8.47
Directional High Pressure Sodium	50,000*	0.485	\$12.90

The Company will furnish a complete standard or directional fixture with appropriate mast arm on existing poles with available secondary voltage of 120/240.

Where the location of existing poles are not suitable or where there are no existing poles for mounting of lights, and the Customer requests service under these conditions, the Company may furnish the required facilities at an additional charge per month to be determined by the Company. These additional charges are subject to change by Company upon 30 days prior written notice.

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Executive Director

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ELECTRIC RATE SCHEDULE

P.O. LT.

Private Outdoor Lighting

All facilities required by Company will be standard stocked material. When underground facilities are requested and the Company agrees to underground service, the Customer will be responsible for ditching and back-filling and seeding and/or repaving as necessary, and provide, own and maintain all conduit.

METAL HALIDE COMMERCIAL AND INDUSTRIAL LIGHTING

TYPE POLE & FIXTURE	APPROX LUMENS	KW RATING	MONTHLY CHARGE
Directional Fixture Only	12,000	0.207	\$ 8.83
Directional Fixture With Wood Pole	12,000	0.207	\$10.79
Directional Fixture With Metal Pole	12,000	0.207	\$17.20
Directional Fixture Only	32,000	0.450	\$12.24
Directional Fixture With Wood Pole	32,000	0.450	\$14.21
Directional Fixture With Metal Pole	2,000	0.450	\$20.61
Directional Fixture Only	107,800	1.080	\$25.28
Directional Fixture With Wood Pole	107,800	1.080	\$28.01
Directional Fixture With Metal Pole	107,800	1.080	\$33.65
Contemporary Fixture Only	12,000	0.207	\$ 9.92
Contemporary Fixture With Metal Pole	12,000	0.207	\$18.30
Contemporary Fixture Only	32,000	0.450	\$13.78
Contemporary Fixture With Metal Pole	32,000	0.450	\$22.14
Contemporary Fixture Only	107,800	1.080	\$27.82
Contemporary Fixture With Metal Pole	107,800	1.080	\$36.19

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Lexington, Kentucky

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Executive Director

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1, 2004**

**ELECTRIC RATE SCHEDULE P.O. LT.
Private Outdoor Lighting**

Company, where secondary voltage of 120/240 is available, will furnish, own, and maintain poles, fixtures and any necessary circuitry up to 100 feet. All poles and fixtures furnished by Company will be standard stocked materials. Where Customer's location would require the installation of additional facilities, Company may furnish, own, and maintain the requested facilities at an additional charge per month to be determined by Company. Such charges are subject to change by Company upon 30 days prior written notice.

Customer is to pay the monthly rate plus any additional charge determined above plus provide all ditching, back-filling, and repaving/seeding/sodding as necessary and provide, own, and maintain all conduit. Company may, at Customer's request, provide all ditching, back-filling, and repaving/seeding/sodding as necessary for payment, in advance, of Company's cost to provide those services. Upon termination of service, the Company shall not be required to remove underground facilities.

Where Customer has need for non-stocked styles of poles or fixtures, Company may agree to provide the requested styles for payment, in advance, by Customer of the cost difference between the requested styles and the stock materials. Customer accepts that Company's maintenance of non-stock materials is dependent on outside vendors and that maintenance of non-stock styles may be delayed or materials unavailable.

DECORATIVE HPS (SERVED UNDERGROUND)

TYPE POLE & FIXTURE	APPROX LUMENS	KW RATING	MONTHLY CHARGE
Acorn Decorative	4,000	0.060	\$10.40
Acorn Historic	4,000	0.060	\$16.32
Acorn Decorative	5,800	0.083	\$10.94
Acorn Historic	5,800	0.083	\$16.85
Acorn Decorative	9,500	0.117	\$11.62
Acorn Historic	9,500	0.117	\$17.54
Colonial	4,000	0.060	\$6.86
Colonial	5,800	0.083	\$7.30
Colonial	9,500	0.117	\$7.90
Coach	5,800	0.083	\$25.07
Coach	9,500	0.117	\$25.73
Contemporary	5,800	0.083	\$12.60
Contemporary	9,500	0.117	\$15.01
Contemporary	22,000 *	0.242	\$17.40
Contemporary	50,000 *	0.485	\$38.28
Gran Ville	16,000	0.150	\$19.28

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Michael S. Beer, Vice President
Lexington, Kentucky

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Executive Director

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**ELECTRIC RATE SCHEDULE P.O. LT.
Private Outdoor Lighting**

Gran Ville Accessories:

*** Single Crossarm Bracket	\$16.28
Twin Crossarm Bracket	\$18.12
24 Inch Banner Arm	\$2.82
24 Inch Clamp Banner Arm	\$3.90
18 Inch Banner Arm	\$2.60
Flagpole Holder	\$1.20
Post-Mounted Receptacle	\$16.90
Base-Mounted Receptacle	\$16.31
**** Additional Receptacle	\$2.31
Planter	\$3.91

Company to furnish, own, and maintain decorative poles, fixtures and any necessary circuitry up to 100 feet for the size lamps being used. Additional facilities required by Customer will be provided at a charge to be determined by the Company. These additional charges are subject to change by the Company upon 30 days prior written notice. All facilities furnished by the Company will be standard stocked material. Customer to pay rate plus any additional charges as determined above plus provide all ditching, back-filling, and repaving/seeding/sodding as necessary, and provide, own, and maintain all conduit. Upon termination of this service, the Company shall not be required to remove underground wiring. If the Company provides storage for the fixture, poles and/or the accessories, then an adder of 12.50 % will apply to the rate per light for Gran Ville lights and accessories..

- NOTE:** * NOT AVAILABLE FOR URBAN RESIDENTIAL HOME USE
 ** RESTRICTED TO THOSE FIXTURES IN SERVICE ON AUGUST 20, 1990
 *** FOR EXISTING POLES ONLY
 **** FOR 2 RECEPTACLES ON SAME POLE

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with:

- Fuel Adjustment Clause
- Environmental Cost Recovery Surcharge
- Merger Surcredit Rider
- Earnings Sharing Mechanism
- Value Delivery Surcredit Rider
- Franchise Fee Rider
- School Tax

- Sheet No. 70
- Sheet No. 72
- Sheet No. 73
- Sheet No. 74
- Sheet No. 75
- Sheet No. 76

Sheet No. 77
**PUBLIC SERVICE COMMISSION
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**Michael S. Beer, Vice President
 Lexington, Kentucky**

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Executive Director

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ELECTRIC RATE SCHEDULE **STOD**
Small Time-of-Day Service

APPLICABLE

In all territory served by the Company.

AVAILABILITY OF SERVICE

Available to commercial customers whose average maximum monthly demands are greater than 250 KW and less than 2,000KW.

- a) STOD shall be available as an optional pilot program for three years effective 14 weeks following the Final Order in PSC Case No 2003-00434 for existing customers on Rate LP, Original Sheet No 20, PSC No 13.
- b) As an optional pilot program, STOD is restricted to 100 customers. The Company will notify all eligible customers of STOD and accept applications on a first-come-first-served basis with the beginning of business 6 weeks following the Final Order in PSC Case No 2003-00434.
- c) For each year or partial year of the pilot program, programming costs plus lost revenues will be recovered from customers served under Rate LP by a program cost recovery mechanism.
- d) No customers will be accepted for STOD following the end of the second year of the pilot program.
- e) The Company will file a report on STOD with the Commission within six months of the end of the third year of the pilot program. Such report will detail findings and recommendations.
- f) STOD shall remain in effect until terminated by order of the Commission.

RATE

Customer Charge: \$90.00 per month

Plus a Demand Charge:

- Secondary Service - \$6.65 per KW per month
- Primary Service - \$6.26 per KW per month
- Transmission Service - \$5.92 per KW per month

Plus an Energy Charge of:

- On-Peak Energy - \$0.02800 per KWH
- Off-Peak Energy - \$0.01500 per KWH

Where the On-Peak Energy is defined for bills rendered during a billing period as the metered consumption from:

- a) 10 A.M. to 9 P.M., Eastern Standard Time, on weekdays for the four consecutive billing months of June through September or
- b) 8 A.M. to 10 P.M., Eastern Standard Time, on weekdays for the eight consecutive billing months from October through May.

All other metered consumption shall be defined as Off-Peak Energy.

DETERMINATION OF MAXIMUM LOAD

The load will be measured and will be the average KW demand delivered to the customer during the 15-minute period of maximum use during the appropriate rating period each month.

The Company reserves the right to place a KVA meter and base the Billing Demand on the measured KVA. The charge will be computed based on the measured KVA times 90 percent, at the applicable KW charge.

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 OFFICE OF THE
 BILLING DEMAND
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ELECTRIC RATE SCHEDULE STOD
Small Time-of-Day Service

In lieu of placing a KVA meter, the Company may adjust the measured maximum load for billing purposes when power factor is less than 90 percent in accordance with the following formula:
(BASED ON POWER FACTOR MEASURED AT TIME OF MAXIMUM LOAD)

$$\text{Adjusted Maximum KW Load for Billing Purposes} = \frac{\text{Maximum KW Load Measured} \times 90\%}{\text{Power Factor (in percent)}}$$

PROGRAM COST RECOVERY MECHANISM

The monthly billing amount computed under Rate LP shall be adjusted by the Program Cost Recovery Factor which shall be calculated per KWH in accordance with the following formula:

$$\text{Program Cost Recovery Factor} = (\text{PC} + \text{LR}) / \text{LPKWH}$$

Where:

- a) PC is the cost of programming the billing system and will be no more than \$29,050 for each of the three years of the pilot program.
- b) LR is the lost revenues of the pilot program calculated by subtracting the revenues that would have been billed under Rate LP from the revenues realized by actual billings under STOD. LR will be calculated for the first program year and applied in the second program or recovery year. That procedure will repeat for each year or partial year the pilot is in effect.
- c) LPKWH is the expected KWH energy sales for the LP rate in the recovery year.
- d) The Company will file any changes to the Program Cost Recovery Factor with supporting calculations ten days prior to application.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Clause	Sheet No. 70
Demand Side Management Cost Recovery Mechanism	Sheet No. 71
Environmental Cost Recovery Surcharge	Sheet No. 72
Merger Surcredit Rider	Sheet No. 73
Earnings Sharing Mechanism	Sheet No. 74
Value Delivery Surcredit Rider	Sheet No. 75
Franchise Fee Rider	Sheet No. 76
School Tax	Sheet No. 77

MINIMUM CHARGE

Service under this schedule is subject to an annual minimum of \$81.24 per kilowatt for secondary delivery, \$77.16 per kilowatt for primary delivery and \$73.08 per kilowatt for transmission delivery for each yearly period based on the greater of (a), (b), (c), (d), or (e) as follows:

- (a) The highest monthly maximum load during such yearly period.
- (b) The contract capacity, based on the expected maximum KW demand upon the system.
- (c) 60 percent of the KW capacity of facilities specified by the customer.
- (d) Secondary delivery, \$812.40 per year; Primary delivery, \$1,929.00 per year; Transmission delivery, \$3,654.00 per year.
- (e) Minimum may be adjusted where customer's service requires an abnormal investment in special facilities.

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FAC
Fuel Adjustment Clause

- (4) Sales (S) shall be all KWH's sold, excluding inter-system sales. Where, for any reason, billed system sales cannot be coordinated with fuel costs for the billing period, sales may be equated to the sum of (i) generation, (ii) purchases, (iii) interchange in, less (iv) energy associated with pumped storage operations, less (v) inter-system sales referred to in subsection (2)(d) above, less (vi) total system losses. Utility used energy shall not be excluded in the determination of sales (S).
- (5) The cost of fossil fuel shall include no items other than the invoice price of fuel less any cash or other discounts. The invoice price of fuel includes the cost of the fuel itself and necessary charges for transportation of the fuel from the point of acquisition to the unloading point, as listed in Account 151 of FERC Uniform System of Accounts for Public Utilities and Licensees.
- (6) Base (b) period shall be the twelve months ending May 2002 and the base fuel factor is 1.494 cents per KWH.
- (7) Current (m) period shall be the second month preceding the month in which the Fuel Clause Adjustment Factor is billed.
- (8) Pursuant to the Public Service Commission's Order in Case No. 2002-00433 dated April 23, 2003, the Fuel Adjustment Clause will become effective with bills rendered on and after the first billing cycle of May 2003.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
07/01/2004
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SECTION 9 (1)

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Issued By

Date Effective: May 1, 2003
July 20, 2004


Michael S. Beer, Vice President
Lexington, Kentucky


Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

C-715105

DSMRM

Demand-Side Management Cost Recovery Mechanism

APPLICABLE TO:

Residential Service Rate RS, Volunteer Fire Department Service Rate VFD, General Service Rate GS, Small Time-of Day Rate STOD, Large Power Rate LP, and Large Commercial and Industrial Time-of-Day Rate LCI-TOD.

DSM Cost Recovery Component (DSMRC):

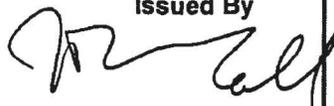
<u>Residential Service Rate RS and Volunteer Fire Department Service VFD</u>	<u>Energy Charge</u>
DSM Cost Recovery Component (DCR):	0.069 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.002 ¢/Kwh
DSM Incentive (DSM):	0.003 ¢/Kwh
DSM Balance Adjustment (DBA):	(0.017) ¢/Kwh
HEA Implementation Recovery	0.001 ¢/Kwh
DSMRC Rate RS:	0.058 ¢/Kwh

<u>General Service Rate GS</u>	<u>Energy Charge</u>
DSM Cost Recovery Component (DCR):	0.024 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.006 ¢/Kwh
DSM Incentive (DSM):	0.000 ¢/Kwh
DSM Balance Adjustment (DBA):	(0.008) ¢/Kwh
DSMRC Rate GS:	0.022 ¢/Kwh

PUBLIC SERVICE COMMISSION
OF KENTUCKY
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1/1/2005

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Canceling First Revision of
Original Sheet No. 71.4
Issued November 30, 2004

Issued By



John R. McCall, Executive Vice President,
General Counsel, and Corporate Secretary
Louisville, Kentucky

Date Effective January 15, 2005
SECTION 9 (1)



Executive Director

C
4/14/05

Issued By Authority of an Order of the KPSC in Case No. 2004-00489 dated December 15, 2004

Kentucky Utilities Company

First Revision of Original Sheet No. 71.4
P.S.C. No. 13

DSMRM

Demand-Side Management Cost Recovery Mechanism

APPLICABLE TO:

Residential Service Rate RS, Volunteer Fire Department Service Rate VFD, General Service Rate GS, Small Time-of Day Rate STOD, Large Power Rate LP, and Large Commercial and Industrial Time-of-Day Rate LCI-TOD.

DSM Cost Recovery Component (DSMRC):

Residential Service Rate RS and
Volunteer Fire Department Service VFD

Energy Charge

DSM Cost Recovery Component (DCR):	0.084 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.002 ¢/Kwh
DSM Incentive (DSM):	0.003 ¢/Kwh
DSM Balance Adjustment (DBA):	(0.017) ¢/Kwh
HEA Implementation Recovery	0.001 ¢/Kwh
DSMRC Rate RS:	0.073 ¢/Kwh

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General Service Rate GS

Energy Charge

DSM Cost Recovery Component (DCR):	0.023 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.009 ¢/Kwh
DSM Incentive (DSM):	0.000 ¢/Kwh
DSM Balance Adjustment (DBA):	(0.008) ¢/Kwh
DSMRC Rate GS:	0.024 ¢/Kwh

1-1-2005

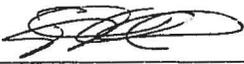
PUBLIC SERVICE COMMISSION
OF KENTUCKY
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12/1/2004

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Canceling Original Sheet No. 71.4
Issued July 20, 2004

Issued By


John R. McCall, Executive Vice President
General Counsel, and Corporate Secretary
Louisville, Kentucky

PURSUANT TO 807 KAR 5:011
Date Effective, December 1, 2004
SECTION 9 (1)


Executive Director

Issued by Authority of an Order of the KPSC in Case No. 2004-00303 dated November 24, 2004

DSMRM

Demand-Side Management Cost Recovery Mechanism

DSM Cost Recovery Component (DSMRC):
(Continued)

<u>Large Power Rate LP and Small Time-of-Day Service Rate STOD</u>	<u>Energy Charge</u>
DSM Cost Recovery Component (DCR):	0.003 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.001 ¢/Kwh
DSM Incentive (DSM):	0.000 ¢/Kwh
DSM Balance Adjustment (DBA):	(0.001)¢/Kwh
DSMRC Rate LP:	0.003 ¢/Kwh

<u>Large Commercial/Industrial Rate LCI-TOD</u>	<u>Energy Charge</u>
DSM Cost Recovery Component (DCR):	0.000 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.000 ¢/Kwh
DSM Incentive (DSM):	0.000 ¢/Kwh
DSM Balance Adjustment (DBA):	0.000 ¢/Kwh
DSMRC Rate TOD:	0.000 ¢/Kwh

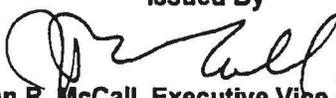
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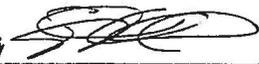
PUBLIC SERVICE COMMISSION
OF KENTUCKY
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1/1/2005

PURSUANT TO 807 KAR 5:011
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Date of Issue: December 22, 2004
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John R. McCall, Executive Vice Pres
General Counsel, and Corporate Secretary
Louisville, Kentucky


Executive Director

C
4/4/05

Issued By Authority of an Order of the KPSC in Case No. 2004-00489 dated December 15, 2004

DSMRM
Demand-Side Management Cost Recovery Mechanism

DSM Cost Recovery Component (DSMRC):
(Continued)

<u>Large Power Rate LP and Small Time-of-Day Service Rate STOD</u>	<u>Energy Charge</u>
DSM Cost Recovery Component (DCR):	0.004 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.000 ¢/Kwh
DSM Incentive (DSM):	0.000 ¢/Kwh
DSM Balance Adjustment (DBA):	(0.001)¢/Kwh
DSMRC Rate LP:	0.003 ¢/Kwh

<u>Large Commercial/Industrial Rate LCI-TOD</u>	<u>Energy Charge</u>
DSM Cost Recovery Component (DCR):	0.000 ¢/Kwh
DSM Revenues from Lost Sales (DRLS):	0.000 ¢/Kwh
DSM Incentive (DSM):	0.000 ¢/Kwh
DSM Balance Adjustment (DBA):	0.000 ¢/Kwh
DSMRC Rate TOD:	0.000 ¢/Kwh

C 1-1-2005

PUBLIC SERVICE COMMISSION
OF KENTUCKY
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07/01/2004
PURSUANT TO 807 KAR 5:011
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Date of Issue: July 20, 2004

Issued By

Date Effective: April 2, 2004
Revised: July 20, 2004

[Signature]
BY *[Signature]*
Michael S. Beer, Vice President
Lexington, Kentucky Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

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ECR	
Environmental Cost Recovery Surcharge	
APPLICABLE	
In all territory served.	
AVAILABILITY OF SERVICE	
To all electric rate schedules.	
RATE	
The monthly billing amount under each of the schedules to which this mechanism is applicable, including the fuel clause, shall be increased or decreased by a percentage factor calculated in accordance with the following formula.	
$CESF = E(m) / R(m)$	$MESF = CESF - BESF$
<p>MESF = Monthly Environmental Surcharge Factor CESF = Current Environmental Surcharge Factor BESF = Base Environmental Surcharge Factor</p> <p>Where E(m) is the jurisdictional total of each approved environmental compliance plan revenue requirement of environmental compliance costs for the current expense month and R(m) is the revenue for the current expense month as set forth below.</p>	
DEFINITIONS	
<p>1) For all Plans, $E(m) = [(RB/12) (ROR + (ROR - DR) (TR / (1 - TR)))] + OE$ Where:</p> <ul style="list-style-type: none"> a) RB is the Total Environmental Compliance Rate Base excluding the 1994 Environmental Compliance Rate Base, adjusted for eligible Pollution Control Plant in Service, Accumulated Depreciation, and Deferred Taxes already included in existing rates. b) Where ROR is the Rate of Return in Environmental Compliance Rate Base, designated as the overall all rate of return [cost of short term debt, accounts receivable financing, long term debt, preferred stock, and common equity] c) Where DR is the Debt Rate [cost of short term debt, accounts receivable financing, and long term debt] d) Where TR is the Composite Federal and State Income Tax Rate. e) Where OE is the Operating Expenses [Depreciation and Amortization Expense, Property Taxes, Insurance Expense adjusted for the Average Month Expense already included in existing rates]. Includes operation and maintenance expense recovery authorized by the K.P.S.C. in Case Nos. 2000-439 and 2002-146. 	
<p>2) Total E(m) (sum of each approved environmental compliance plan revenue requirement) is multiplied by the Jurisdictional Allocation Factor to arrive at Net Jurisdictional E(m)</p>	
<p>3) The revenue R(m) is the average monthly revenue, including base revenues and automatic adjustment clause revenues less Environmental Cost Recovery Surcharge revenues, for the Company for the 12 months ending with the current expense month.</p>	
<p>4) Current expense month (m) shall be the second month preceding the month in which the Environmental Surcharge is billed.</p>	

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
07/01/2004
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

Date of Issue: July 20, 2004

Issued By

**Date Effective: With Service Rendered
On and After October 31, 2003
July 20, 2004**

[Signature]
Michael S. Beer, Vice President
Lexington, Kentucky

[Signature]
Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

C-711/05

ESM
Earnings Sharing Mechanism

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To all electric rate schedules, excluding the riders for Curtailable Service.

RATE

The monthly billing amount computed under each of the rate schedules to which this mechanism is applicable, the associated Fuel Adjustment Clause billing, the associated Environmental Surcharge billing, and the associated Merger Surcredit Rider billing shall be adjusted by a percentage factor which shall be calculated in accordance with the following formula:

$$\text{Earning Sharing Mechanism Factor ESMF} = (\text{RA} + \text{BA}) / \text{AR} \%$$

Where:

(RA) is the Revenue Adjustment from the Current Reporting Period.

(BA) is the Balancing Adjustment which reconciles any over- or under-provision of the RA from the Prior Adjustment Year.

(AR) is the Actual Revenue for Current Reporting Year.

DEFINITIONS:

- (1) **Current Reporting Period** shall be a calendar year.
- (2) **Prior Reporting Period** shall be the calendar year immediately preceding the Current Reporting Period.
- (3) **Current Adjustment Year** shall be the twelve months beginning with the first April billing cycle following the Current Reporting Period.
- (4) **Prior Adjustment Year** shall be the twelve months ending on the last March billing cycle following the Current Reporting Period.

TERMS AND CONDITIONS

- (1) The operation and calculations associated with the Earnings Sharing Mechanism shall be pursuant to the Commission's Orders in P.S.C. Case Nos. 98-474 and 2001-055.
- (2) An Earnings Sharing Mechanism Report will be filed on the 1st of March following a Current Reporting Period. The first Current Reporting Period subject to this tariff shall be the calendar year 2000.

PUBLIC SERVICE COMMISSION
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SECTION 9 (1)
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Refiled: July 20, 2004

Michael S. Beer, Vice President
Lexington, Kentucky

Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

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ESM
Earnings Sharing Mechanism

- 3) The Earnings Sharing Mechanism Report's determination of the return on equity will
 - (a) exclude all revenues and expenses associated with the Fuel Adjustment Clause and the Environmental Surcharge,
 - (b) contain a threshold of 11.5% return on equity with a symmetrical deadband of 100 basis points above and below the threshold, and
 - (c) share any revenue surplus or deficit outside of the deadband, 60% KU and 40% ratepayers.

- (4) The Earnings Sharing Mechanism Report will contain
 - a) the calculation of the adjusted revenues, expenses and net operating income. These calculations will recognize the effect of the Commission's final orders in Case Nos. 98-474, 2001-055 and 2002-00072. Revenues will be adjusted for off-system sales. Filings would recognize adjustments to reflect the shareholders' portion of KU's merger savings and the elimination of advertising expenses pursuant to KAR 807 5:016.
 - b) the calculation of the adjusted capitalization, capital structure, and the cost rates for debt and preferred stock.
 - c) the calculation of the rate of return on common equity reflecting the adjusted net operating income, the adjusted capitalization, adjusted capital structure, and the Current Reporting Period cost rates for debt and preferred stock.
 - d) the calculation of the revenue requirement for the Current Reporting Period based on the upper and lower points of the deadband. This calculation will reflect the adjusted financial data described above.
 - e) a comparison of the adjusted net operating income to the upper and lower point revenue requirements, a calculation of the amount of sharing with or collection from (Revenue Adjustment) ratepayers, and a determination of the Earnings Sharing Mechanism Factor to be applied to ratepayers' bills. The Revenue Adjustment used to compute the Earning Sharing Mechanism Factor will be applied in the first April billing cycle following the Current Reporting Period, if applicable.

- (5) The Balancing Adjustment will be used to compute the Earning Sharing Mechanism Factor to be applied in the second through twelfth months of the Current Adjustment Year. This calculation will be filed ten days prior to the first billing cycle of the second month of the Current Adjustment Year.

- (6) This schedule will be subject to Commission audit at the beginning of the third Current Reporting Period, 2002, and is effective for the Current Reporting Period 2003. Should the Commission order the Earning Sharing Mechanism cease to be effective, the Earning Sharing Mechanism will be withdrawn with completion of application of a final Balancing Adjustment.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
07/01/2004
PURSUANT TO 807 KAR 5:011

Date of Issue: July 20, 2004

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Date Effective: December 28, 2002
Refiled: July 20, 2004

[Signature]
Michael S. Beer, Vice President
Lexington, Kentucky

[Signature]
Executive Director

Issued By Authority of an Order of the KPSC in Case No. 2003-00434 dated June 30, 2004

C 7/15/04