



Lexington Financial Center
250 West Main Street, Suite 1600
Lexington, Kentucky 40507-1746
859.233.2012
Fax: 859.259.0649

George L. Seay, Jr.
859.288.7448
gseay@wyattfirm.com

November 28, 2006

RECEIVED

NOV 29 2006

**PUBLIC SERVICE
COMMISSION**

Hon. Dale Wright
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40601

RE: Red Barn Waste Management, LLC
2006-000284

Dear Dale:

Enclosed herein please find the journal entry in the above referenced matter. This item is being submitted in response to requests from the Commission staff. We believe this is the last information to be submitted by Red Barn. If you have any questions, please do not hesitate to contact me.

Sincerely,

George L. Seay, Jr.

GLS/ekc
Enclosure

30432833.1
11/28/2006 10:42 AM

Red Barn Waste Management, LLC
Acquisition Entry
10/1/2006

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	Debit	Credit
Utility Plant in Service	37,236.00	
Plant Acquisition Adjustment	22,691.36	
Other Deferred Debits	1,903.00	
Prepayments	313.00	
Accounts Receivable from Associated Comp	121.00	
Accumulated Depreciation		32,364.00
Accounts Payable to Assoc Companies		17,951.00
Miscellaneous Current and Accrued Liabilities		121.00
Notes Payable to Assoc Companies		8,000.00
Other Paid In Capital		3,828.36
	<hr/> 62,264.36	<hr/> 62,264.36