

Serving America With Pride

Ms. Elizabeth O'Donnell **Executive Director Public Service Commission** P.O. Box 615 Frankfort, Kentucky 40602

RECEIVED MAR 2 4 2008 PUBLIC SERVICE COMMISSION

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Re: PSC Case No. 2007-00494

Dear Ms. O'Donnell:

In accordance with the Commission's Order dated February 27, 2008, in the above-referenced case, Heritage Operating L.P. hereby files the attached Journal Entries of Bright's Propane Service.

Sincerely yours,

ion 3/20/08

Tommy Manion RVP Heritage Propane

JOURNAL ENTRY OF BRIGHT'S PROPANE SERVICE BY HERITAGE 3/3/2008

ACCOUNTS	#	DR \$	CR
INTANGIBLES	301-303	∲ 11,582.25	
MAINS	367	73,330.13	
LAND & LAND RIGH	374	67,871.99	
STRUCTURES	375	87,443.11	
METERS	381	9,772.52	
COMMON STOCK	201		10,000.00
MISC. PAID IN CAPIT	211		240,000.00

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Herituge Propane 3/20/08